

FORM F-66(WY-2)
(4-6-2004)

STATE OF WYOMING
DEPARTMENT OF AUDIT

For assistance in completing this report, please call the
Department of Audit at (307) 777-8543 or (307) 777-6403

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)

Please indicate fiscal year end
if other than June 30, 2004 _____

Part I TAXES - ALL FUNDS

**Part II CHARGES AND MISCELLANEOUS
REVENUE - ALL FUNDS**

Item description	Amount <i>Omit cents</i>	Item description	Amount <i>Omit cents</i>
A. PROPERTY TAX - ASSESSED AT LOCAL LEVEL	T01		A91
1. Current tax	\$	1. Water utility charges	\$
2. Delinquent tax	T01	2. Electric utility charges	A92
3. County auto tax (your government's share)	T01	3. Airport charges	A01
4. Other	T01	4. Housing and urban renewal charges	A50
B. LICENSES, PERMITS AND OTHER TAXES	T15	5. Parks and recreation charges	A61
1. Franchise fees - Utilities	T99	6. Sewerage charges	A80
2. Building permits	T19	7. Garbage and trash collection charges	A81
3. Lodging tax - Local option	T99	8. Municipal court	A89
4. Dog licenses	T99	9. Highway charges	A44
5. Business licenses and permits	T99	10. Cemetery charges	A89
6. Other	T99	11. Other charges - <i>Specify</i>	A89
		a.	A89
		b.	A89
		c.	A89
TOTAL - TAXES - ALL FUNDS (Place total in Part I of Revenue-Summary after Part III on page 2.)		12. Special assessments	U01
		13. Receipts from sale of property	U11
		14. Interest earnings	U20
		15. Rents and royalties	U40
		16. Miscellaneous other revenue - <i>Specify</i>	U99
		a.	U99
		b.	U99
		c.	U99
		d. Additional spaces at XI on page 6, if needed	
		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 <i>Omit cents</i>	Item description	Amount <i>Omit cents</i>
A. REVENUE FROM THE FEDERAL GOVERNMENT	B30	B. REVENUE FROM THE STATE OF WYOMING - Continued	
1. PILT Grants – Federal Direct	\$	11. Other State aid	C89
2. Federal housing and urban renewal grants	B50	k. Refund of gas taxes paid by municipalities	
3. Water grants	B91	l. State for police retirement	
4. Electric grants	B92	m. State PILT	C30
5. Other Federal grants (detail at XI on page 6.)	B89	n. State lands and investments	C89
6. TOTAL FEDERAL REVENUE		o. Other State grants	C89
B. REVENUE FROM THE STATE OF WYOMING	C30	p. Other State grants	C89
1. Veteran's exemption	\$	C. REVENUE FROM OTHER LOCAL GOVERNMENTS	D30
2. Municipal share of State sales tax	C30	1. County option capital facilities – 1%	\$
3. Municipal share of State cigarette tax	C30	2. Optional 1% (not capital facilities)	D30
4. Municipal share of State mineral royalties	C30	3. Health and hospitals	D42
5. Severance tax	C30	4. Highways	D46
6. Street and highways State gas tax	C46	5. Water grants	D91
7. State health and mental health grants	C42	6. Electric grants	D92
8. State aid for housing or urban renewal	C50	7. All other purposes	D89
9. State water grants	C91	TOTAL INTERGOVERNMENTAL REVENUE - ALL FUNDS	
10. State electric grants	C92	(Place total in Part III of Revenue Summary Totals immediately below.)	
11. Other State aid	C89		
a. Airport grants			
b. Aircraft fuel sales tax	C89	REVENUE - Summary totals	
c. Parks and recreation grants	C89	PART I	
d. Law enforcement assistance grants	C89	PART II	
e. Special fuels tax	C89	PART III	
f. JTPA and SYEP	C89	TOTAL REVENUE - Part I through Part III)	
g. Economic development (CDBG)	C89	(Place total revenue amount in Part VII, Reconciliation, Line 2, page 5.)	
h. Highway safety grants	C89		
i. Waste treatment grants	C89		
j. Civil defense grants	C89		
Revenue from the State of Wyoming is continued at the top of the right-hand column on this page.			

Part IV EXPENDITURES — ALL FUNDS

Purpose of expenditure	Chart of accounts reference (a)	Full-time equivalent positions (b)	Amount — Omit cents		
			Salaries and other current expenses (c)	Construction (d)	Purchase of equipment, land and buildings (e)
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. Health administration	441 & 445		E32	F32	G32
8. Payments to other hospitals	448		E38	F38	G38
9. Health other than hospitals	446 & 447		E32	F32	G32
10. Highways, streets and alleys	431		E44	F44	G44
11. Municipal airports	434		E01	F01	G01
12. Parking facilities	435		E60	F60	G60
13. Police	421		E62	F62	G62
14. Fire department	422		E24	F24	G24
15. Correction	423		E05	F05	G05
16. Protective inspection	424		E66	F66	G66
17. Sewers and sewage disposal	Fund 42		E80	F80	G80
18. Garbage collection	Fund 43		E81	F81	G81
19. Parks/Recreation/Museums	450 to 458		E61	F61	G61
20. Housing and community development	463		E50	F50	G50
21. Interest – water utility debt	41–472		I91		
22. Interest – electric utility debt	44–472		I92		
23. Interest – all other debt	472		I89		
24. Water utility expenditures	Fund 41		E91	F91	G91
25. Electric utility expenditures	Fund 44		E92	F92	G92
26. Animal control/Other protection	429		E32	F32	G32
27. Weed and pest control	433		E32	F32	G32
28. Other expenditures					
a. Cemetery	437				
b. Economic development	465 & 466				
c. Insurance (If not included in lines 1—27 above)					
d. Employee benefits (If not included in lines 1—27 above)					
e.					
f.					
g.					
<i>(Additional spaces provided at XI on page 6, if needed)</i>			E89	F89	G89
TOTAL (Lines 28a through 28g) ➤			\$	\$	\$
GRAND TOTAL EXPENDITURES ➡					
TOTAL EXPENDITURES - ALL FUNDS (Sum of columns (c), (d), and (e)) (Place total expenditure amount in Part VII, Reconciliation, Line 4, page 5.) ➡					\$

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)
1. Outstanding beginning of this fiscal year	19X \$	19A \$	19B \$	19T \$	19X \$
2. Bonds issued, or long-term loans received, during this fiscal year (Add)	29X	29A	29B	24T	29X
3. Bonds retired, or long-term loans repaid, during this fiscal year (Less)	39X	39A	39B	34T	39X
4. Outstanding at end of this fiscal year					
5. Revenue debt outstanding	44X	44A	44B	44T	44X
6. General obligation debt outstanding	41X	41A	41B		41X
B. SHORT-TERM DEBT			Amount — Omit cents		
1. Outstanding at the beginning of this fiscal year			61V \$		
2. Outstanding at the end of this fiscal year			64V \$		

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

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 fund				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.				
b.				W61
c.				W61
11. TOTAL CASH				
12. Restricted Cash: Of the above total, list any cash or investments legally restricted by an external source. See page 8 for instructions.				
a.				
b.				
c.				
d.				
13. TOTAL RESTRICTED				

Part VII RECONCILIATION

	Amount — <i>Omit cents</i>
1. Grand total cash on hand at the beginning of the fiscal year (End of FY 2003)	\$
2. Total revenues (From Revenue Summary - page 2)	
3. Proceeds from the sale of bonds (or long-term loans received), sum of A.2(a) through A.2(e), Part V, page 4)	
4. Grand total expenditure (Part IV - page 3)	
5. Bonded indebtedness or long-term loans retired during the fiscal year. (Sum of A.3(a) through A.3(e), Part V, page 4.)	
6. Other differences (please explain in no. 9 below)	
7. GRAND TOTAL CASH ON HAND AT THE END OF THE FISCAL YEAR (Should agree with Part VI)	
8. Financial records kept on — <i>Mark (X) ONE box</i>	Financial records kept on — <i>Mark (X) ONE box</i>
<input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<input type="checkbox"/> Computer system <input type="checkbox"/> On hand/manual system <input type="checkbox"/> Part manual, part computer
9. Explanation of other differences on line no. 6 above.	

Part VIII SALARIES AND WAGES

Report here the total gross salaries and wages of all employees of your city or town, before any deductions for social security, retirement, etc. Include salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects. **DO NOT INCLUDE ANY PAYMENTS FOR CONTRACTED SERVICES.** (Contracted services are to be recorded in Part X, page 6.)

Total salaries and wages paid →

Amount — <i>Omit cents</i>
Z00
\$

Part IX MILL LEVIES

1. Indicate how much of the municipal 8 mill levy your city or town currently assesses.
2. What is your total mill levy for debt service and other purposes, including the 8 mill operating levy in question 1?

Mills

CENSUS USE ONLY	V98
-----------------	-----

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 <u>city</u> boards, NOT JPB
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 the Local Government Coordinator at (307) 777-8543 OR (307) 777-6403, 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.) and VII (Page 5, Line 5).

For Lines 27c and 27d, 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. Please separate bonded debt and long-term loans by using an unused column in PART V and indicating the type of loan; i.e., Farm Loan Board loan, etc.
2. Debt includes lease-purchase arrangements, where, at the end of the lease period, the city or town owns the property subject to the lease. If the lease period is for more than twelve months, the obligation is considered long-term debt.
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. PART V should agree with the amount shown in Part VII, Page 5, Line 3., and the total of line A.3., 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 9.
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.