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

STATE OF WYOMING
DEPARTMENT OF AUDIT

WYOMING MAJOR SPECIAL AGENCIES

2004 SURVEY OF LOCAL GOVERNMENT FINANCES

DUE DATE: ▶ **September 30, 2004**

WHEN COMPLETED PLEASE RETURN TO

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

In correspondence pertaining to this report, please refer to the Census File Number above your address.

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

For assistance in completing this report, please call the Department of Audit at (307) 777–7686 or (307) 777–6403.

IMPORTANT — Please provide data for your fiscal year that ended between July 1, 2003 and June 30, 2004. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. Use the fiscal year called for in this instruction even though a more recent one may be available.

2003		2004	
☐ July	☐ October	☐ January	☐ April
☐ August	☐ November	☐ February	☐ May
☐ September	☐ December	☐ March	☐ June

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 between July 1, 2003 and June 30, 2004,** and mark (X) the appropriate box in the space provided above.
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 — $

A80

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.

TØ1

$

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.	UØ1 $
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. *Specify major items below.*	C91
1. Water supply system	$
2. Sewer system	C89 $
3a. Other	
b. Other	
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. *Specify major items below.*	D91
1. Water supply system	$
2. Sewer system	D89 $
3a. Other	
b. Other	
4. TOTAL — *Sum of items F3a + F3b* →	D89 $
G. Revenue from Federal Government — Any amounts received directly from the Federal Government (exclude loans). *Specify major items below.*	B91
1. Water supply system	$
2. Sewer system	B89 $
3a. Other	
b. Other	
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.	U2Ø $
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. *Specify major items below.*	
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	E8Ø	F8Ø	G8Ø
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	I91		
	2. On debt of sewer system	I89		
	3. On debt of solid waste system	I89		
	4. On debt of _____ system	I--		
	5. All interest not covered by items F1 through F4	I89		
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. *Specify major items below.* **1.** _____ **2.** _____ **3.**				
		E89 $	F89 $	G89 $
H. TOTAL DIRECT EXPENDITURES →				$

PLEASE CONTINUE WITH PART III ON PAGE 4

Part III PAYMENTS TO OTHER GOVERNMENTS

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.

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)
1			$
2			$
3			$
4			$

Part IV SALARIES AND WAGES

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.

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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 in column (e). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient in column (f).

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)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
1. Water supply system debt	19A $	29A $	39A $	$	44A $	41A $
2. Sewer system debt	19X	29X	39X		44X	41X
3. Other — *Specify*						
4. Public debt for privately owned housing mortgages, or private industrial or business purposes	19T	24T	34T		44T	
5. All other purposes	19X	29X	39X		44X	41X

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.	19X $	29X	39X	41X $	
3. Accrued leave liability (Sick leave and vacation)				$	
4. Other debt (Mortgages, notes, Federal/State loans, etc.) — *Specify*	$			$	

PLEASE CONTINUE WITH PART V, ITEM C ON PAGE 5

Part V INDEBTEDNESS — Continued

		Amount — *Omit cents*
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.	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

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) **a.**				W61
b.				W61
c.				
11. TOTAL CASH				

12. Restricted/reserves funds – Of the above total, list any cash or investments legally restricted by an external source. External sources may include: Bond agreements, Trusts and Endowments, Special revenues, Capital Facilities – if voter restricted and Monies held for others.

a.				
b.				
c.				
d.				
13. TOTAL RESTRICTED				

Remarks

Part VII DATA SUPPLIED BY

Signature of official	Date	Title			
Printed or typed name of official		Telephone	Area code	Number	Extension

CENSUS USE ONLY	BEG	REV	EXP	
	END	WEP	DIFF	V98