

FORM **F-66(WY-1)**  
(4-19-2018)

STATE OF WYOMING  
DEPARTMENT OF AUDIT

IF BLANK, ENTER NAME & ADDRESS OF ENTITY BELOW

51 1 002 002 1.00 11390  
BIG HORN COUNTY TREASURER  
P.O. BOX 430  
BASIN, WY 82410

**STATE OF WYOMING  
COUNTY TREASURER'S  
ABSTRACT STATEMENT**

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

**RETURN TO:** Wyoming Department of Audit  
Public Funds Division  
2300 Capitol Avenue  
Hathaway Bldg, 2nd Floor  
Cheyenne, WY 82002

On the receipts and disbursements of the County of BIG HORN  
In the State of Wyoming, for the period July 1, 2017 to June 30, 2018.  
Prepared under the provisions of W.S. 9-1-507 and W.S. 9-1-510. This report  
replaces Census Bureau Form F-28.  
For assistance in completing this report, please call the Department of Audit at  
(307) 777-7798.

**Part I TAXES - ALL FUNDS**

Item description	Amount - Omit cents	
	Total collected (a)	County portion of (a) retained (b)
<b>TAXES</b>		
Property taxes collected	\$ 14,237,679	\$ 2,384,951
Delinquent taxes collected	413,699	26,905
Penalties and interest @ 18%		
One-half percent collection fee retained		
Proceeds of tax sales - include costs of tax sales	18,713	18,713
Resort district taxes		
Economic development taxes		
Capital facility - 1% option		
County option 1% - General revenue	590,892	590,892
Enhanced 911	111,271	111,271
Lodging tax (Total collected)		
Motor vehicle registration fees includes apportioned and non-apportioned	2,574,314	416,132
Occupational and business licenses and permits	14,050	14,050
Non business licenses and permits	15,647	15,647
<b>TOTAL TAXES</b>	\$ 17,976,265	3,578,561
<b>Taxes for education - Enter here the amount of your county's 6 mill school tax. . . . .</b>		
	\$ 1,427,113	\$

**Part II INTERGOVERNMENTAL REVENUE**

Item description	Amount - Omit cents	
	Total collected (a)	County portion of (a) retained (b)
<b>A. DIRECT FEDERAL AID - Funds received by Federal Check or Warrant only</b>		
Airport	\$	\$
PILT	1,389,990	1,389,990
Federal - Road and Bridge		
Community services block grant		
Bankhead Jones		
Wildlife refuge (indicate Federal agency)		
Disaster assistance - FEMA	393,810	393,810
BLM grants		
Prisoner care	1,473,744	1,473,744
Other - Specify Speed Grant, TANF, MCH, PHEP	163,115	163,115
<b>TOTAL FEDERAL AID</b>	\$ 3,420,659	\$ 3,420,659

**Part II INTERGOVERNMENTAL REVENUE - Continued**

Item description	Total collected (a)	County portion of (a) (b)
<b>B. STATE AID</b>		C21
Education		
General local government support (List on page 5)	2,264,324	C30 2,282,600
Health and hospitals		C42
Highway (list on page 5)	1,360,799	C46 1,360,799
Housing and community development (List on page 5)		C50
Natural resources (Fire control)		C89
Public welfare		C79
Sewerage		C80
Utilities sub-categories		
Water supply systems		C91
Electric power systems		C92
Gas supply systems		C93
Public mass transit systems		C94
All other State aid (list on page 5) (except employee retirement system aid)	812,367	C89 759,222
<b>TOTAL STATE AID</b>	<b>\$ 4,437,490</b>	<b>\$ 4,402,621</b>
<b>C. FROM OTHER LOCAL GOVERNMENTS</b>		D21
Education		
General local government support		D30
Health and hospitals		D42
Highways		D46
Housing and community development		D50
Public welfare	76,814	D79 76,814
Sewerage		D80
Utilities sub-categories		
Water supply systems		D91
Electric power systems		D92
Gas supply systems		D93
Public mass transit systems		D94
All other local government revenue		D89
<b>TOTAL OTHER LOCAL GOVERNMENTS</b>	<b>\$ 76,814</b>	<b>\$ 76,814</b>

**Part III MISCELLANEOUS REVENUE**

Item description	Total collected (a)	County portion of (a) (b)
Special assessments	\$	U01 \$
Sale of property		
Housing and community development		U11
Other county property		U11
Interest earnings	20,900	U20 20,900
Fines and forfeitures	154,688	U30
Rents	166,804	U40 166,804
Royalties	10,445	U41 10,445
Donations from private sources		U50
Miscellaneous general revenue	870,968	U99 870,968
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 1,223,805</b>	<b>\$ 1,069,117</b>

**Part IV CHARGES FOR SERVICES**

Item description	Total collected (a)	County portion of (a) (b)
Airport transportation	\$	A01 \$
Highway charges		A44
Housing and community development		A50
Parking facilities		A60
Parks and recreation		A61
Solid waste management fees		A81
All other general current charges	332,185	A89 332,185
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 332,185</b>	<b>\$ 332,185</b>
<b>TOTAL REVENUE (Pages 1 and 2)</b>	<b>\$ 27,467,218</b>	<b>\$ 12,879,957</b>

**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. **Exclude lease purchase installment contracts and amounts for compensated absences.**

**Amount – Omit cents**

Debt	Outstanding at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Outstanding at end of fiscal year
Public debt for privately owned housing or industrial or business purpose	19T \$	24T \$	34T \$	44T \$
All other purposes	19U 2,528,990	29U	39U 145,000	49U 2,383,990

**B. 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

**C. Interest on Debt** – Amount of interest paid, including any interest on short-term or nonguaranteed obligations as well as general obligations. Include capitalized interest paid on construction loans.

**Amount – Omit cents**

	189 \$
--	-----------

**Part VI DISBURSEMENTS**

Item description

<b>A. COUNTY WARRANTS PAID</b>	\$	10,676,011
<b>B. DISBURSED TO COUNTY BOARDS (Not districts)</b>	<b>Amount – Omit cents</b>	
Airport board		
Cemetery board		
Fair board		
Fire board		
Hospital board		
Library board		
Museum board		
Recreation board		
911 board		
Other – Specify		
Weed & Pest Board		474,252
<b>TOTAL DISBURSED TO COUNTY BOARDS</b>	\$	474,252

REMARKS

**Part VII CASH AND INVESTMENTS ASSETS**

**NOTE** - Report all cash and investments owned by the county using the following classifications. Please note in the a, b, c descriptions which fund types are applicable in each fund balance classification. Securities should be reported at market value as of the end of the fiscal year.

Cash and investments

Total

**A. Non spendable Fund Balance - Cannot be spent because it is not in spendable form or legally/contractually required to remain intact.**

a.	\$
b.	\$
c.	\$

**B. Restricted Fund Balance - Constraints externally imposed or constrained by enabling legislation which has legal enforceability.**

a.	\$
b.	\$
c.	\$

**C. 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. County Road Fund	\$	1,320,023
b.	\$	
c.	\$	

**D. Assigned Fund Balance - Amounts constrained by government's intent to be used for specific purpose, but not restricted or committed.**

a. Trust & Agency	\$	2,974,326
b. Investment Fund	\$	2,226,000
c. E911	\$	322,109

**E. Unassigned - Fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications (See comment below).**

a. General fund General Fund	\$	3,829,416
b.	\$	
c.	\$	

**Total** \$ 10,671,874

Comment: Fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

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 <i>Becky A. Lindsey</i>	Telephone		
	Area code 307	Number 568-2578	Extension
Printed name and title Becky A. Lindsey	Date 9-24-18		
E-mail address becky.lindsey@bighorn county wy.gov	FAX number 307-568-2013		

**COUNTY TREASURER'S ATTACHMENT FOR SPECIFIC REVENUES**

as required by the Wyoming Department of Audit

For Fiscal Year Ending June 30, 2018

**C30 U.S. Census Bureau Definitions:** State aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; local share of state-imposed taxes . . .

Item	Total Collected (a)	County Portion of (a) (b)
4% sales and use tax	\$ 964,335	\$ 964,335
Mineral severance tax	151,638	151,638
Railroad car tax	46,384	46,384
Cigarette tax		
Veterans Exemption	106,107	124,383
Indian Exemption		
Appropriation from Legislature	787,099	787,099
Lottery and Pari-Mutuel Funds	9,340	9,340
All other amounts per definition of C30	199,421	199,421
<b>Enter total on page 2, B. State Aid, on line for C30.</b>	\$ 2,264,324	\$ 2,282,600

**C46 U.S. Census Bureau Definitions:** State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes . . .

Item	Total Collected (a)	County Portion of (a) (b)
Gas tax	269,214	269,214
County roads	1,091,585	1,091,585
<b>Enter total on page 2, B. State Aid, on line for C46.</b>	\$ 1,360,799	\$ 1,360,799

**C50 U.S. Census Bureau Definitions:** State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.

Item	Total Collected (a)	County Portion of (a) (b)
Community development block grant		
<b>Enter total on page 2, B. State Aid, on line for C50.</b>	\$	\$

**C89 U.S. Census Bureau Definitions:** State aid for specific purposes other than categories shown above (on Abstract Statement or this list) and for multipurpose activities, such as public works in general.

Item	Total Collected (a)	County Portion of (a) (b)
Special fuels tax	391,757	391,757
US forest reserve	324,990	324,990
Taylor Grazing Act	25,954	
State loan and investment board grants	5,000	5,000
Livestock - predatory animal control	27,191	
All other amounts per definition of C89	37,475	37,475
<b>Enter total on page 2, B. State Aid, on line for C89.</b>	\$ 812,367	\$ 759,222



FORM **F-66(WY-1A)**  
(4-19-2018)

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**

**STATE OF WYOMING  
COUNTY CLERK'S  
ABSTRACT STATEMENT**

**WHEN  
COMPLETED  
PLEASE  
RETURN TO**

Wyoming Department of Audit  
Public Funds Division  
2300 Capitol Avenue  
Hathaway Bldg, 2nd Floor  
Cheyenne, WY 82002

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

Report on the cost of the County of Big Horn in the State of Wyoming, for the period July 1, 2017 through June 30, 2018 taken from the register showing warrants issued during that period.

Prepared under the provisions of W.S. 9-1-507 and W. S. 9-1-510. For assistance in completing this report, please call the Department of Audit at (307) 777-7798.

**Part I DIRECT EXPENDITURES**

Item Description	Amount — Omit cents					Total Expenditures
	Wages/Salaries (a)	Operations (b)	Construction (c)	Capital (d)	Cash Transfers to county boards (e)	
Benefits, insurance, bonds, workers compensation, and unemployment taxes should be allocated to personnel costs by department						
1. Board of county commissioners	E29 \$ 172,101	E29 \$ 7,817	F29 \$	G29 \$	G29 \$	\$ 179,918
2. County clerk	E29 368,579	E29 15,883	F29	G29	G29	384,462
3. County treasurer	E23 314,923	E23 23,608	F23	G23	G23	338,531
4. County assessor	E23 317,624	E23 38,874	F23	G23	G23	356,498
5. County sheriff	E62 1393103	E62 533,185	F62	G62 205,343	G62	2,131,631
6. County attorney	E25 336,887	E25 22,742	F25	G25	G25	359,629
7. County planner	E29 154,437	E29 20,724	F29 37,693	G29	G29	212,854
8. County surveyor	E29 12,072	E29 68,780	F29	G29	G29	80,852
9. County coroner	E62 34,754	E62 46,657	F62	G62 39,029	G62	120,440
10. Agricultural department	E59 54,130	E59 25,221	F59	G59 37,784	G59	117,135
11. District court	E25 151,249	E25 39,381	F25	G25	G25	190,630
12. Circuit court/Drug court	E25	E25	F25	G25	G25	0
13. Courthouse	E31 133,915	E31 294,100	F31	G31 121,264	G31	549,279
14. Jail	E04 985,725	E04 607,712	F04	G04	G04	1,593,437
15. Road and bridge	E44 445,030	E44 379,658	F44 960,167	G44 78,460	G44	1,863,315
16. Water commissioner	E59	E59	F59	G59	G59	0
17. Sewerage	E80	E80	F80	G80	G80	0
18. Civil defense/emergency management	E89 136,269	E89 58,959	F89	G89 80,932	G89	276,160
19. Elections	E89 119,130	E89 27,473	F89	G89	G89	146,603
20. Health (other than hospitals)	E32 41,642	E32 2,089	F32	G32	G32	43,731
21. County hospital	E36 42,782	E36 182,140	F36	G36	G36	224,922
22. Libraries	E52 228,552	E52 58,389	F52	G52	G52	286,941
23. Fair	E59 127,023	E59 156,599	F59	G59	G59	283,622
24. County airport	E01 89,154	E01 347,962	F01	G01	G01	437,116
25. Fire	E24 17,709	E24 72,839	F24	G24	G24	90,548
26. Protective inspection and regulation	E66	E66	F66	G66	G66	
27. Trash collection/landfill	E81	E81 2,813	F81	G81	G81	2,813
28. Natural resources	E59	E59	F59	G59	G59	
29. Parks/Recreation/Museums	E61	E61	F61	G61	G61	
30. Financial administration	E23	E23 36,000	F23	G23	G23	36,000
31. Juvenile probation	E05	E05	F05	G05	G05	
32. Social services — Welfare	E79	E79 41,352	F79	G79	G79	41,352
33. Social services — Other	E89	E89 50,069	F89	G89	G89	50,069
34. County administration	E29 2,999	E29 263,676	F29 10,000	G29 848	G29	277,523
35. Miscellaneous — Detail on page 2, Part IV	E89	E89	F89	G89	G89	
<b>TOTAL</b>	\$ 5,679,789	\$ 3,421,889	\$ 1,010,673	\$ 563,660	\$	\$ 10676011

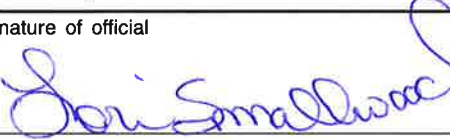
**Part II COMMENTS**

Large empty rectangular area for providing comments.

**Part III MISCELLANEOUS DETAIL — Must be provided for line number 35**

Miscellaneous expenditure	Wages/Salaries (a)	Operations (b)	Construction (c)	Capital (d)	Cash Transfers to county boards (e)	Total Expenditures
<b>a.</b>	\$	\$	\$	\$	\$	\$
<b>b.</b>						
<b>c.</b>						
<b>d.</b>						
<b>e.</b>						
<b>f.</b>						
<b>Totals to line 35 on page 1</b>	\$	\$	\$	\$	\$	\$

**Part IV 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  Lori Smallwood	Telephone		
	Area code	Number	Extension
email address lori.smallwood@bighorncountywy.gov	Fax		
	Area code	Number	Extension
Title Big Horn County Clerk	Date 09/24/18		



## INSTRUCTIONS

**OBJECTIVE** — To report the actual cost of operating county government.

**SPECIFIC LINE ITEMS** — All county expenditures should be classified according to the line item included in the abstract form. If the individual clerk has a particular item which does not seem to fit into one of the line item captions we have provided, please contact our office to determine the proper grouping. Also, our analysis of some abstracts from previous years showed the following captions had been used by some clerks. We have indicated the line items which should be used to report these costs.

Line number and item		Items to include	Line number and item		Items to include		
<b>5</b>	County sheriff	Radio communications	<b>32</b>	Social services – Welfare	Human services commission		
		Search and rescue			WIC		
<b>6</b>	County attorney	District attorney			CSBG program		
<b>8</b>	County surveyor	County engineer			Vital statistics and burials		
<b>11</b>	District court	Clerk of district court			Juvenile programs		
<b>17</b>	Sewerage	Waste water treatment			County assistance		
<b>18</b>	Civil defense	Emergency management			<b>33</b>	Social services – Other	Youth camp
		Health nurse					Community board
<b>20</b>	Health (other than hospitals)	Ambulance					Senior citizens
		Animal control					Human resources
		Mental health	General funds				
<b>28</b>	Natural resources (Not special districts)	Weed and pest control	<b>34</b>	County administration	Legal notices		
		Soil conservation			Public works director		
		Land farm			Central mail		
<b>29</b>	Parks and recreation	Museums	<b>35</b>	Miscellaneous	Printing and publishing		
<b>30</b>	Financial administration	Data processing			Records system		
		Audit			Chamber of commerce		
		Grant administration			Insurance (property and liability)		
<b>31</b>	Juvenile probation	Juvenile probation					
		Planning committee					
		Human services commission					

Benefits, insurance, bonds, workers' compensation, and unemployment taxes should be allocated to personnel costs by department or miscellaneous.

Exclude interest on G.O. bonds (Reported by county treasurer).

**Note:** Direct Expenditures, Part I, Column (a), includes salaries and wages and current expenses. Personnel Expenditures, Part II, is the total of salaries and wages only. The amount in Part II will be substantially less than the amount in Part I, Column (a).