

FORM **F-66(WY-1)**
(4-1-2017)

STATE OF WYOMING
DEPARTMENT OF AUDIT

IF BLANK, ENTER NAME & ADDRESS OF ENTITY BELOW

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

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

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

RETURN TO:

**Wyoming Department of Audit
Public Funds Division
Herschler Building, 4 West
Cheyenne, WY 82002**

On the receipts and disbursements of the County of BIG HORN
In the State of Wyoming, for the period July 1, 2016 to June 30, 2017.
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)
TAXES		
Property taxes collected	\$ 15,113,627	T01 \$ 2,542,496
Delinquent taxes collected	547,381	T01 38,949
Penalties and interest @ 18%		T01
One-half percent collection fee retained		T01
Proceeds of tax sales - include costs of tax sales	16,101	T01 16,101
Resort district taxes		T01
Economic development taxes		T01
Capital facility - 1% option		T09
County option 1% - General revenue	596,756	T09 596,756
Enhanced 911	107,888	T15 107,888
Lodging tax (Total collected)		T19
Motor vehicle registration fees includes apportioned and non-apportioned	2,636,457	T24 426,541
Occupational and business licenses and permits		T28
Non business licenses and permits	25,933	T29 25,933
TOTAL TAXES	\$ 19,044,143	3,754,664
		Amount - Omit cents
Taxes for education - Enter here the amount of your county's 6 mill school tax.	\$ 1,527,261	T01 \$

Part II INTERGOVERNMENTAL REVENUE

Item description	Amount - Omit cents	
	Total collected (a)	County portion of (a) retained (b)
A. DIRECT FEDERAL AID - Funds received by Federal Check or Warrant only		
Airport	\$ 892,244	B01 \$ 892,244
PILT	1,144,754	B30 1,144,754
Federal - Road and Bridge		B46
Community services block grant		B89
Bankhead Jones		B59
Wildlife refuge (indicate Federal agency)		B59
Disaster assistance - FEMA	1,983	B89 1,983
BLM grants		B59
Prisoner care	1,383,837	B89 1,383,837
Other - Specify HOMELAND SECURITY, COPS GRANT, TANF, MFH, WIC	358,705	B89 358,705
TOTAL FEDERAL AID	\$ 3,781,523	\$ 3,781,523

Part II INTERGOVERNMENTAL REVENUE - Continued		
Item description	Total collected (a)	County portion of (a) (b)
B. STATE AID		C21
Education		
General local government support (List on page 5)	3,823,951	C30 3,840,478
Health and hospitals		C42
Highway (list on page 5)	804,594	C46 804,594
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)	1,061,187	C89 987,135
TOTAL STATE AID	\$ 5,689,732	\$ 5,632,207
C. FROM OTHER LOCAL GOVERNMENTS		D21
Education		
General local government support		D30
Health and hospitals		D42
Highways		D46
Housing and community development		D50
Public welfare		D79
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	205,818	D89 205,818
TOTAL OTHER LOCAL GOVERNMENTS	\$ 205,818	\$ 205,818
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	109	U11 109
Interest earnings	21,139	U20 21,139
Fines and forfeitures	156,877	U30
Rents	102,990	U40 102,990
Royalties	60,918	U41 60,918
Donations from private sources		U50
Miscellaneous general revenue	205,527	U99 205,527
TOTAL MISCELLANEOUS REVENUE	\$ 547,560	\$ 390,683
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	379,833	A89 379,833
TOTAL CHARGES FOR SERVICES	\$ 379,833	\$ 379,833
TOTAL REVENUE (Pages 1 and 2)	\$ 29,648,609	\$ 14,144,728

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 2,751,339	29U	39U 222,349	49U 2,528,990

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 \$
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Part VI DISBURSEMENTS

Item description

A. COUNTY WARRANTS PAID	\$	9,823,074
B. DISBURSED TO COUNTY BOARDS (Not districts)	Amount – Omit cents	
Airport board		
Cemetery board		
Fair board		
Fire board		
Hospital board		
Library board		
Museum board		
Recreation board		
911 board		
Other – <i>Specify</i>		
WEED & PEST		496,628
TOTAL DISBURSED TO COUNTY BOARDS	\$	496,628

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	\$	1,100,969
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	\$	2,972,729
b. INVESTMENT FUND	\$	2,226,000
c. E911	\$	299,388

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	\$	3,770,463
b.	\$	
c.	\$	

Total	\$	10,369,549
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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 	Telephone		
	Area code	Number	Extension
Printed name and title Becky A. Lindsey	Date 9-29-17		
	E-mail address becky.lindsey@bighorncountywy.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, 2017

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	828,680	828,680
Mineral severance tax	151,417	151,417
Railroad car tax	61,794	61,794
Cigarette tax		
Veterans Exemption	112,493	129,020
Indian Exemption		
Appropriation from Legislature	565,442	565,442
Lottery and Pari Mutuel Funds	12,855	12,855
All other amounts per definition of C30	2,091,270	2,091,270
Enter total on page 2, B. State Aid, on line for C30.	3,823,951	3,840,478

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	269,177	269,177
County roads	535,417	535,417
Enter total on page 2, B. State Aid, on line for C46.	804,594	804,594

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		
Enter total on page 2, B. State Aid, on line for C50.		

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	398,282	398,282
US forest reserve	56,040	56,040
Taylor Grazing Act	25,363	
State loan and investment board grants	235,290	235,290
Livestock - predatory animal control	48,689	
All other amounts per definition of C89	297,523	297,523
Enter total on page 2, B. State Aid, on line for C89.	1,061,187	987,135

961	984	0
BYRON DRAINAGE DIST.		
23357	23259	0
BYRON SOLID WASTE DISPOSAL		
162002	161870	0
COWLEY CEMETERY DIST.		
68277	68275	0
COWLEY DRAINAGE DIST.		
16382	16507	0
COWLEY REC. DIST.		
0	0	0
DEAVER IRR. DIST.		
0	0	0
DEAVER-FRANNIE CEMETERY DIST.		
9465	9439	0
EMBLEM CEMETERY DIST.		
10317	10197	0
GREYBULL REC. DIST. # 3		
91079	91016	0
GREYBULL VALLEY IRR DIST		
231634	226254	0
HUNT IRR. DIST.		
36776	36776	0
HYATTVILLE CEMETERY DIST.		
10234	10047	0
HYATTVILLE I&S DIST.		
12856	12636	0
LOVELL BENCH DRAINAGE DIST.		
16305	15781	0
LOVELL CEMETERY DIST.		
181004	180174	0
LOVELL DRAINAGE DIST.		
14303	14118	0
LOVELL IRR. DIST.		
152255	148297	0
LOVELL REC. DIST. # 2		
50265	49988	0
NO. ANTELOPE DRAINAGE DIST.		
2581	2596	0
NO. BENCH DRAINAGE DIST.		
9240	8992	0
NO. BIG HORN CO. SENIOR CITIZEN SVC. DIST.		
144057	143694	0

NO. BIG HORN HOSPITAL DIST.

864502	862326	0
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OTTO CEMETERY DIST.

14664	14582	0
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SHELL VALLEY WATERSHED I.
DIST.

19714	19462	0
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SHOSHONE CONS. DIST.

70596	70415	0
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SIDON IRR. DIST.

349176	351666	0
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SO. ANTELOPE DRAINAGE DIST.

3022	2975	0
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SO. BIG HORN CO. HOSPITAL
DIST.

625546	622479	0
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SO. BIG HORN CO. WATER DIST.

0	0	0
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SO. BIG HORN CO. WTR. SUP. JPB

0	0	0
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SO. BIG HORN CONS. DIST.

54617	54356	0
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SO. CTRL BIG HORN CO.
CEMETERY

96027	95698	0
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SO. END WATER USERS DIST.

0	0	0
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SUNLIGHT DRAINAGE DIST.

16411	16192	0
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TOWN OF BASIN

94503	95294	0
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TOWN OF BYRON

24168	23936	0
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TOWN OF COWLEY

49206	48992	0
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TOWN OF MANDERSON

5948	5979	0
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NO. BIG HORN SCHOOL DIST. #2
BOCES

50399	50122	0
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SOUTH BIG HORN SENIOR
CITIZENS

104285	103774	0
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Big Horn Fire Protection #5

21459	21507	0
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Big Horn Canal Irrigation District

306336	304680	0
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BIG HORN COUNTY SD#3 BOCES

45472	45440	0
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NOWOOD WATERSHED
IMPROVEMENT DISTRICT

5747	5304	0
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May enter up to three public entities, not vendors that were not listed

Entity name	Collected	Remitted	Other taxes
Lower Sunshine Irrigation	142125	140114	0
Roach Gulch Irrigation	393356	386023	0
School District #4 BOCES	21231	21140	0

FORM **F-66(WY-1A)**
(4-1-2017) 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**

Big Horn

**WHEN
COMPLETED
PLEASE
RETURN TO**

Wyoming Department of Audit Public
Funds Division
Herschler Building — 4th Floor West
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, 2016 through June 30, 2017 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 \$ 162,364	E29 \$ 11,828	F29 \$ 0	G29 \$ 0	G29 \$ 0	\$ 174,192	
2. County clerk	E29 360,370	E29 22,103	F29 0	G29 0	G29 0	382,473	
3. County treasurer	E23 312,701	E23 42,137	F23 0	G23 0	G23 0	354,838	
4. County assessor	E23 323,225	E23 22,921	F23 0	G23 0	G23 0	346,146	
5. County sheriff	E62 1,544,012	E62 471,410	F62 0	G62 144,889	G62 0	2,160,311	
6. County attorney	E25 285,027	E25 29,255	F25 0	G25 0	G25 0	314,282	
7. County planner	E29 180,744	E29 16,392	F29 0	G29 0	G29 0	197,136	
8. County surveyor	E29 26,118	E29 65,691	F29 0	G29 0	G29 0	91,809	
9. County coroner	E62 48,278	E62 51,660	F62 0	G62 0	G62 0	99,939	
10. Agricultural department	E59 74,816	E59 33,078	F59 0	G59 0	G59 0	107,894	
11. District court	E25 182,910	E25 47,828	F25 0	G25 0	G25 0	230,738	
12. Circuit court/Drug court	E25 0	E25 0	F25 0	G25 0	G25 0	0	
13. Courthouse	E31 122,612	E31 349,255	F31 0	G31 29,431	G31 0	501,298	
14. Jail	E04 1,460,487	E04 501,861	F04 0	G04 0	G04 0	1,962,348	
15. Road and bridge	E44 799,436	E44 1,074,332	F44 790,440	G44 11,875	G44 0	2,676,083	
16. Water commissioner	E59 0	E59 0	F59 0	G59 0	G59 0	0	
17. Sewerage	E80 0	E80 0	F80 0	G80 0	G80 0	0	
18. Civil defense/emergency management	E89 139,082	E89 129,507	F89 0	G89 0	G89 0	268,592	
19. Elections	E89 118,960	E89 65,381	F89 0	G89 0	G89 0	184,341	
20. Health (other than hospitals)	E32 41,358	E32 3,604	F32 0	G32 0	G32 0	44,962	
21. County hospital	E36 38,217	E36 183,095	F36 0	G36 0	G36 0	221,312	
22. Libraries	E52 263,674	E52 70,279	F52 0	G52 0	G52 0	333,953	
23. Fair	E59 123,702	E59 181,998	F59 0	G59 0	G59 0	305,700	
24. County airport	E01 89,581	E01 339,470	F01 0	G01 0	G01 0	429,051	
25. Fire	E24 22,044	E24 16,063	F24 0	G24 0	G24 0	38,107	
26. Protective inspection and regulation	E66 0	E66 0	F66 0	G66 0	G66 0	0	
27. Trash collection/landfill	E81 0	E81 0	F81 159,566	G81 0	G81 0	159,566	
28. Natural resources	E59 0	E59 0	F59 0	G59 0	G59 0	0	
29. Parks/Recreation/Museums	E61 0	E61 0	F61 0	G61 0	G61 0	0	
30. Financial administration	E23 0	E23 36,000	F23 0	G23 0	G23 0	36,000	
31. Juvenile probation	E05 0	E05 0	F05 0	G05 0	G05 0	0	
32. Social services — Welfare	E79 0	E79 37,747	F79 0	G79 0	G79 0	37,747	
33. Social services — Other	E89 0	E89 42,295	F89 40,444	G89 0	G89 0	82,739	
34. County administration	E29 1,465	E29 323,876	F29 0	G29 10,000	G29 0	335,341	
35. Miscellaneous — Detail on page 2, Part IV	E89 0	E89 0	F89 0	G89 0	G89 0	0	
TOTAL	\$ 6,721,187	\$ 4,169,066	\$ 990,450	\$ 196,195	\$ 0	\$ 12,076,898	

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