



LOVELETT,
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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To Amoco Reuse Agreement Joint Powers Board
Casper, Wyoming

We have compiled the Survey of Local Government Finances – F-32 of the Amoco Reuse Agreement Joint Powers Board as of June 30, 2013, included in the accompanying prescribed form. We have not audited or reviewed the Survey of Local Government Finances – Form F-32 and, accordingly, do not express an opinion or any other form of assurance about whether the Survey of Local Government Finances – Form F-32 is in accordance with the form prescribed by the Wyoming Department of Audit, Public Funds Division.

Management is responsible for the preparation and fair presentation of the Survey of Local Government Finances – F-32 included in the form prescribed by the Wyoming Department of Audit, Public Funds Division and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Survey of Local Government Finances – Form F-32.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the Survey of Local Government Finances – Form F-32 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Survey of Local Government Finances – Form F-32.

The Survey of Local Government Finances – F-32 included in the accompanying prescribed form is presented in accordance with the requirements of the Wyoming Department of Audit, Public Funds Division, and is not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wyoming Department of Audit, Public Funds Division is not intended to be and should not be used by anyone other than this specified party.

Lovelett, Skogen & Associates, P.C.

Casper, Wyoming
October 23, 2013

Roxy L. Skogen, CPA, CFE

Michael J. Cometto, CPA, CFE

COUNTY _____

CENSUS ID #
(to be entered only by the Census Bureau)

Return to: Department of Audit
Public Funds Division
Herschler Bldg 3rd East
Cheyenne, WY 82003

Survey of Local Government Finances – F-32

For the Fiscal Year Ending June 30, 2013

This form is # F-32 for the U. S. Department of Commerce, Bureau of the Census, which annually requests certain kinds of data from local government entities. Your entity is required to complete and file this form per the W.S. 9-1-507 (a) (iii) (vii), and per the Department of Audit's Rules on file at the Secretary of State's office. This form is to be completed and returned to our office by September 30, 2013

**AMOCO REUSE AGREEMENT JPB
2435 KING BLVD, SUITE 300
CASPER, WY 82604**

(Please correct your address here ↑, if necessary)

General Instructions: - Please read carefully each part and all related definitions and instructions.
Note especially the following:

1. Report data from your entity's fiscal year.
2. Do not report bank transfers, or interfund transactions as Revenue or Expenditures. Report all interest earned on investments (include interest on cash deposits), all tax or assessments collected through the county. Report entity billings in the Current Charges section, and all payments for goods or services provided.
3. It is not necessary to have audited numbers, unless you expect there would be a material difference from your records.
4. Information gathered may be classified as to type, summarized and reported to interested organizations. It may also be used in fiscal analysis and for statistical purposes. Please make sure it is as accurate as possible. The alpha numeric codes are Census Bureau coding and when applicable, those blanks, should be filled in.

REMARKS: Please indicate here any items that may not fit the form, giving a brief description of who sent it (if revenue), and how it was to be spent.

If you would like to discuss anything on the form, you can reach the Local Government Program persons for assistance at (307) 777-7798.

DATA SUPPLIED BY: (Please correct any error of name or address on this form.)

Print Name: Laura Angelo	Required Telephone No. (307)
Signature: <i>Laura Angelo</i>	472-5591
Title: Board Chairman	Date: 10/23/2013
E-mail: for ARAJPB – akraft@tribcsp.com	Fax No. 307-472-5592

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PART 1 – REVENUE

CURRENT REVENUE: Receipts from sales, rentals, tolls, fees, or other charges for commodities and utility services including utility sales to State, Local or Federal Government.
 Do not report loans or bonded debt in this section. (Use Part 3)

Description	(Omit cents)	
Rent/Lease Income	\$ 23,546	
	\$	
	\$	
	\$	
TOTAL CURRENT CHARGES	\$ 23,546	ZAA

PROPERTY TAXES AND ASSESSMENTS: List all taxes and assessments on property measured by value or benefit and collected for you by another government (e.g. County Treasurer). Include penalties, interest, and past due amounts.

Property taxes (based on value)	\$	T01
Assessments (for construction projects or repairs)	\$	U01
Other taxes (please describe)	\$	T99
Other taxes (please describe)	\$	T99
Other taxes (please describe)	\$	T99
TOTAL TAXES AND ASSESSMENTS	\$	

REVENUES FROM OTHER GOVERNMENTS: Show all grants, reimbursements for services, rentals and shared revenues	DIRECT FEDERAL ASSISTANCE	
	EDA	\$ 207,643
	HUD	\$ 10,818
Separate into the proper sections for Federal, State, and Local sources for all revenue received from other governments		\$
TOTAL REVENUE FROM FEDERAL	\$ 218,461	ZBB

DIRECT LOCAL REVENUE		DIRECT STATE ASSISTANCE			
BP Products NA	\$ 300,000	WBC	\$ 869,191		
CAIC Funding	\$285,434	HUD	\$		
	\$		\$		
TOTAL FROM LOCAL	\$ 585,434	ZDD	TOTAL FROM STATE	\$ 869,191	ZCC

RECEIPTS FROM SALE OF PROPERTY Sale of SCH lots/SourceGas Property/sale of cars		\$ 1,224,975	U11
INTEREST EARNINGS		\$ 20,158	U20
MISCELLANEOUS OTHER INCOME (describe) Other		\$ 1,056	U99
MISCELLANEOUS OTHER INCOME (describe)		\$	U99

TOTAL REVENUE all sources (add all "alpha and alpha-numeric coded" entries for Total Revenue)	\$ 2,942,821
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PART 2 – EXPENDITURES		(Omit cents)	
EXPENDITURES FOR CONSTRUCTION	Include major repairs and alterations, projects carried out by entity employees and / or by independent contractors.	\$ 1,181,922	ZFF
PURCHASE OF EQUIPMENT, LAND AND EXISTING STRUCTURES	(include lease / purchase and installment contracts)	\$ 373,062	ZGG
INTEREST ON DEBT	Include total interest paid on all debt, long-term and short-term. Do not enter principal repaid.	\$	ZKK
PAYMENTS TO OTHER GOVERNMENTS	In lieu of taxes or reimbursements for goods or services.	TO STATE	\$ ZLL
		TO LOCAL	\$ ZMM
ALL OTHER EXPENDITURES	(Less depreciation)		
	Administration	\$ 164,862	
	Operations	\$ 697,039	
	Indirect Costs – cost of property sales	\$ 348,893	
	TOTAL ALL OTHER	\$	ZEE
TOTAL EXPENDITURES		(all categories)	\$ 2,765,778
			ZOO

PART 3 – DEBT OUTSTANDING, ISSUED AND RETIRED

	FmHA (a)	State Land (SLIB) (b)	All Other (c)	Total (d)	
1. Outstanding at beginning of Fiscal year	\$	\$	\$	\$	19U
2. Total issued during Fiscal year (add)	\$	\$	\$	\$	29U
3. Total retired during Fiscal year (subtract)	\$	\$	\$	\$	39U
4. Total outstanding at Fiscal Year end	\$	\$	\$	\$	49U

PART 4 – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

	Cash	CD	Other	Total	
A. Sinking Funds – reserves for redemption of long term debt	\$	\$	\$	\$	W01
Reserves – Set aside for future use	\$	\$	\$	\$	W61
Bond Funds – unexpended proceeds from sale of bond issues held pending disbursement	\$	\$	\$	\$	W31
All other funds – (except for employee retirement funds)					
General fund	\$ 10,869,080	\$	\$ 14,867	\$ 10,883,947	W61
Special revenue fund	\$	\$	\$	\$	W61
Fiduciary (trust and agency) fund	\$	\$	\$	\$	
Special assessment fund	\$	\$	\$	\$	W61
Enterprise fund	\$	\$	\$	\$	W61
Retirement	\$	\$	\$	\$	
Other	\$	\$	\$	\$	
TOTAL CASH and INVESTMENTS	\$ 10,869,080	\$	\$ 14,867	\$ 10,883,947	

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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. BP restricted for Economic Development	\$ 933,074
b. BP restricted for Buildings & Facilities	\$ 7,875,356
c. BP restricted for Operations & Maintenance	\$ 1,574,821
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.)	
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 5 - RECONCILIATION	
1. Grand total cash and investments on hand at the beginning of the fiscal year June 30, 2013	10,706,904
2. Total revenues (Page 2) (add)	\$ 2,942,821
3. Proceed from the sale of bonds or long-term loans received (Part 3, line 2 [d]) (add)	\$
4. Grand total expenditures (Page 3, part 2) (subtract)	\$ 2,765,778
5. Bonded indebtedness or long-term loans retired or paid during the fiscal year (Part 3, line 3 [d]) (subtract)	\$
6. Other differences (explain in no. 8 below)	\$
7. Grand total cash and investments on hand at the end of the fiscal year (should agree with Part 4)	\$10,883,947
8. Explanation of other differences (line 6 above)	\$
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.) \$66,203	

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