

Census:**ENTITY: Town of Alpine****COUNTY: LINCOLN****CURRENT PRIMARY MAILING ADDRESS:**

P.O. Box 3070

Alpine

WY

83128-3070

REPORT YEAR: 2026**PART I: TAXES - ALL FUNDS**

F-66 (WY-2) Annual City and Town Financial Report	
	Omit Cents
A. Property Tax - Assessed at Local Level	
1. Current and Delinquent Tax	181,248
2. County Auto Tax (your government's share)	71,122
3. Other	
B. LICENSES, PERMITS AND OTHER TAXES	
1. Franchise Fees - Utilities	18,436
2. Building permits	251,490
3. Lodging Tax - Local option	226,174
4. Animal licenses	365
5. Business licenses and permits	24,295
6. Other	62,565
TOTAL - TAXES - ALL FUNDS	835,695

PART II: CHANGES AND MISCELLANEOUS REVENUE - ALL FUNDS

	Omit Cents
1. Water utility charges	832,041
2. Wastewater (Sewer) charges	875,133
3. Garbage charges (collection & recycling)	
4. Solid waste charges (landfill)	
5. Electric Utility Charges	
6. Housing and urban renewal charges	
7. Parks and recreation charges	
8. Airport Charges	
9. Municipal Court	2,212
10. Highway charges	
11. Cemetery charges	
12. Other charges - specify	
a.	
b.	
13. Special assessments	
14. Receipts from sale of property	
15. Interest Earnings	131,145
16. Miscellaneous other revenue	
a. Rents	101,590

b. Recapture Revenue	167,267
c. Events Revenue	41,853
d. Misc Other	29,400
e.	
f.	
g.	
Total miscellaneous other revenue	340,110
TOTAL - CHARGES AND MISCELLANEOUS REVENUE - ALL FUNDS	2,180,641

PART III: INTERGOVERNMENTAL REVENUE

A. REVENUE FROM THE FEDERAL GOVERNMENT (direct or pass through)	
	Omit Cents
1. PILT Grants - Federal Direct	
2. Federal housing and urban renewal grants	
3. Water grants	102,354
4. Wastewater (sewer) grants	88,676
5. Garbage grants	
6. Landfill grants	
7. Electric grants	
8. Other Federal Grants	
a.	
b.	
c.	
d.	
e.	
f.	
g.	
Total: Other Federal Grants	
9. TOTAL FEDERAL REVENUE	191,030
B. REVENUE FROM THE STATE OF WYOMING	
1. Veteran's Exemption	
2. Municipal share of State sales tax	540,110
3. Municipal share of State cigarette tax	8,215
4. Municipal share of State mineral royalties	104,140
5. Severance tax	48,348
6. Street and highways State gas tax	70,281
7. Special fuels tax	13,508
8. State health and mental health grants	
9. State aid for housing to urban renewal	
10. State water grants	
11. Wastewater treatment (sewer) grants	
12. Garbage grants	
13. Landfill grants	

14. State electric grants	
15. Other State Aid	
a. Airport grants	
b. Aircraft fuel sales tax	
c. Parks and recreation grants	
d. Law enforcement assistance grants	
e. JTPA and SYEP	
f. Economic development	
g. Highway and safety grants	
h. State PILT	
i. State lands and investments	
j. Legislative supplemental appropriation	134,160
k. Other State Grants	
l. Lottery and Pari-Mutuel Funds	12,708
C. REVENUE FROM OTHER LOCAL GOVERNMENTS	
1. Specific purpose option tax "6th penny"	
2. Local general option tax "5th penny"	463,887
3. Health and hospitals	
4. Highways	
5. Water grants	
6. Wastewater (sewer) grants	
7. Garbage grants	
8. Landfill grants	
9. Electric grants	
10. Weed and pest	
11. All other purposes	100,360
TOTAL INTERGOVERNMENTAL REVENUE - ALL FUNDS	1,686,747

PART IV: EXPENDITURES - ALL FUNDS

		Omit Cents				
Purpose of expenditure	Chart of accounts reference (a)	FTE full- time positions (see note) (b)	FTE part- time positions (see note) (c)	Salaries, Benefits, and other current expenses (d)	Construction (e)	Purchase of equipment, land and buildings (f)
1. Financial administration	5007-5017	2.5		502,646		
2. Judicial and legal	5001 & 5018			15,943		
3. General public buildings	5021-2024			128,866	26,833	
4. Central administration	5002-5006 & 5019	2.5		72,514	153,620	
5. Libraries	5570-5579					
6. Public welfare	2310-5327					
7. Payments to hospitals	5360					
8. Health other than hospitals	5301-5307, 5330, 5340, & 6350-6355					

9. Highways, streets and alleys	5201-5211	3		444,460	167,268	11,826
10. Municipal airports	5230-5235					
11. Parking facilities	5240					
12. Police	5101-5119			163,366		
13. Fire department	5120-5129					
14. Correction including jail	5130-5136					
15. Protective inspection	5140-5145					
16. Parks/Recreation/Museums	5401-5463	1		79,421		
17. Housing and community development	5501-5503			213,045		
18. Water Utility Expenditures	5701	1.5		516,195	194,239	
19. Wastewater (sewer expenditures)	5710	2.5		1,058,946	184,750	
20. Garbage Collection and recycling	5720					
21. Landfill expenses	5730					
22. Electric utility expenses	5740					
23. Interest - water utility debt	6410			110,492		
24. Interest - electric utility debt	6410					
25. Interest - all other debt	6410			13,719		
26. Animal control / Other protection	5150-5152 & 5160					
27. Weed and pest control	5220-5224					
28. Cemetery	5250-5253					
29. Economic development	5510-5513 & 5520			15,861		
30. Other expenditures						
a. Travel & Tourism				233,099		
b. Events				110,864		
c.						
d.						
e.						
f.						
g.						
Total - Other Expenditures				343,963		
GRAND TOTAL EXPENDITURES (Lines 1 through 30)				3,679,437	726,710	11,826
TOTAL EXPENDITURES - ALL FUNDS (Sum of columns (d), (e), and (f))						4,417,973

PART V: DEBT OUTSTANDING, ISSUED, AND RETIRED

	Omit Cents					
	Sewer utility (a)	Water utility (b)	Electric utility (c)	Industrial revenue (d)	All other purposes (e)	Total
A. LONG-TERM DEBT						
1. Outstanding beginning of this fiscal year	2,119,453	126,329			1,274,410	3,520,192
2. Long-term loans received or bonds issued during this fiscal year (add)	1,062,872	14,540			-812,487	264,925

3. Long-term loans repaid or bonds retired during this fiscal (subtract)	189,565	36,593			86,122	312,280
4. Outstanding at the end of this fiscal year	2,992,760	104,276			375,801	3,472,837
5. Revenue debt outstanding						
6. General obligation debt outstanding						
B. SHORT-TERM DEBT						
1. Outstanding at the beginning of this fiscal year						
2. Outstanding at the end of this fiscal year						

PART VI: CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR

DEFINITIONS:				
Non-Spendable Fund Balance – Cannot be spent because it is not in spendable form or is legally/ contractually required to remain intact.				
Restricted Fund Balance – Constraints externally imposed or constrained by enabling legislation which has legal enforceability.				
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).				
Assigned Fund Balance – Amounts constrained by government's intent to be used for specific purpose, but not restricted or committed.				
	Omit Cents			
	Cash/Checking	CD	Other	Total
Sinking & Debt Service Funds – reserves for redemption of long term debt				
a. Non-spendable				
b. Restricted	64,060	87,576		151,636
c. Committed				
d. Assigned				
Reserves – set aside for future use				
a. Non-spendable				
b. Restricted				
c. Committed				
d. Assigned				
Bond Funds - unexpended proceeds from sale of bond issues held pending disbursement				
a. Non-spendable				
b. Restricted				
c. Committed				
d. Assigned				
All Other Funds (except for employee retirement funds) Do not list reserves in this section. List these reserves in the appropriate categories above (i.e. Sinking and Debt Service Funds, Reserves, or Bond Funds)				
General Fund	2,560,922		123	2,561,045
Special Revenue Fund				
Fiduciary (trust and agency) Fund				
Special Assessment Fund				
Enterprise Fund	1,437,669	202,693	704,762	2,345,124
Capital Projects Fund				
Retirement				
TOTAL CASH AND INVESTMENTS	4,062,651	290,269	704,885	5,057,805

PART VII: RECONCILIATION

1. Grand total cash and investments on hand at the beginning of the fiscal year.	5,141,561
2. Total revenues (Page 2) (add)	4,703,083
3. Proceed from the sale of bonds or long-term loans received (Part 3, line 2 [d])	264,925
4. Grand total expenditures (Page 3, part 2)	4,417,973
5. Bonded indebtedness or long-term loans retired or paid during the fiscal year (Part 3, line 3 [d])	312,280
SUBTOTAL(L1+L2+L3-L4-L5)	5,379,316
6. Grand total cash and investments on hand at the end of the fiscal year (should agree with Part 6)	5,057,805
7. Differences (line 6 less Subtotal lines 1 - 5)	-321,511

Reconciliation balances

a. Loan Balance Adjustments	-264,925
b. Accrual Adjustments	-56,586
c.	
d.	
e.	
f.	
g.	

VIII: MILL LEVIES & AND OTHER TAXING AUTHORITY

1. Indicate how much of the municipal 8 mill levy your city or town currently assesses.	5
2. What is the separately assessed by the fire district mill levy?	3
3. What is your total mill levy for debt service and other purposes, including the 8 mill operating levy in question 1?	
4. What is the local option tax available for assessment?	
5. What is the local option tax assessed at June 30?	

IX: OTHER INFORMATION

1. Enterprise Fund Subsidies - List the amount of the subsidy paid by the city or town into any of the enterprise funds it has. The subsidy is the amount paid to balance the fund because expenses exceeded revenues. The subsidy therefore pays the shortfall. Enter a 0 with a line through it on any line for which no subsidy is needed.	
a. Water System	
b. Wastewater (sewer) system	
c. Sanitation	
d. Landfill	
e. Electric System	
Other (describe)	
f.	
g.	
h.	
i.	
j.	
k.	
l.	

ADDITIONAL MANAGEMENT INFORMATION

As requested by WAM beginning with 2008 reporting. Required for First Class Cities and Towns over 4000 population.

CAPITAL ASSET STATISTICS

Miles of Paved Streets	
Miles of Unpaved Streets and Alleys	
Number of Vehicles (cars, trucks, and larger equipment)	
Miles of Water Lines (transmission and distribution)	
Daily Capacity of Water Treatment Facility (1000's of gallons)	
Miles of Sewer Lines	
Daily Capacity of Sewage Treatment Facility (1000's of gallons)	
OPERATING INDICATORS	
Calls for Service - Police	
Calls for Service - Fire/Other Emergency	
Miles of Streets Reconstructed or Resurfaced - structured	
Number of Building Permits	
Number of New Water Connections	
Average Daily Water Demand (1000's of gallons)	
Peak Water Demand (1000's of gallons)	
Average Daily Sewer Treatment (1000's of gallons)	
Tons of Solid Waste Collected	
Tons of Solid Waste Disposed of at landfill	

DATA SUPPLIED BY**Name of Official:** Monica Chenault**Title:** Clerk/Treasurer**Phone:** 307.654.7757**Fax:****Email:** clerk@alpinewy.gov

Local Government Annual Report Summary FYE 06/30/2026

For Towns under 4,000 population

Due Date for Filing: September 30, 2026

Town Name:

Town of Alpine

County: Lincoln

Return to:

Department of Audit, Public Funds

Email: doa-pfd-web@wyo.gov

Address: Hathaway Building, 2nd Floor
2300 Capitol Avenue
Cheyenne, WY 82002

For additional information on this report, see Administrative Rules on file for Department of Audit, Public Funds Division, at the office of the Wyoming Secretary of State (<https://rules.wyo.gov>)

If the Town is engaging a CPA firm to provide an audit or review for FYE 06/30/2026, list the firm name below. The completed audit report is due for submission to the Department of Audit, Public Funds Division, by December 31, 2026:

Enter name of CPA firm n/a

CPA Contact _____

Date Engaged _____

(STOP! Skip sections A & B and complete section C only)

Section A – Internal Control Evaluation and Self Audit: Required to be completed by all Level A towns (total revenues received or total expenditures made are \$100,000 or more) unless the Town is engaging a CPA firm as indicated above.

Documentation is required to be submitted with this report.

Section B – Proof of Cash: Required to be completed by all towns unless the Town is engaging a CPA firm as indicated above.

*Documentation is required to be submitted with this report. This includes a proof of cash for **all** cash and investment bank accounts (including certificates of deposit, Wyo-Star accounts, etc.) for the entire fiscal year. A **separate** proof of cash is required for each bank account.*

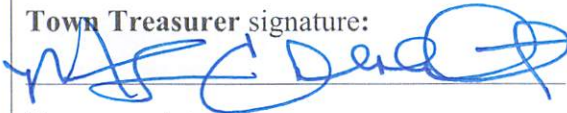
Section C – Certification of Officials: To be completed by **all** towns.

I certify to the best of my knowledge that the information presented in the Annual City and Town Financial Report (Census Report).

Official Signatures

(reports missing any information listed below will not be accepted as submitted)

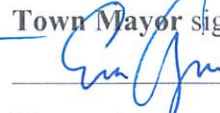
Town Treasurer signature:



Treasurer print name:

Monica Chenault

Town Mayor signature:



Mayor print name:

Eric Green

Date: 9/23/26

Email: mchenault@alpinewy.gov

Telephone: 307-654-7757

Date: 9/23/26

Email: Mayor@alpinewy.gov

Telephone: 307-654-7757

Census:**ENTITY: Town of Alpine****COUNTY: LINCOLN****CURRENT PRIMARY MAILING ADDRESS:**

P.O. Box 3070

Alpine

WY

83128-3070

REPORT YEAR: 2026**PART I: TAXES - ALL FUNDS**

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	Omit Cents
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8. Airport Charges	
9. Municipal Court	2,212
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Total: Other Federal Grants	
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TOTAL INTERGOVERNMENTAL REVENUE - ALL FUNDS	1,686,747

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Retirement				
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6. Grand total cash and investments on hand at the end of the fiscal year (should agree with Part 6)	5,057,805
7. Differences (line 6 less Subtotal lines 1 - 5)	-321,511

Reconciliation to balance sheet

a. Loan Balance Adjustments	-264,925
b. Accrual Adjustments	-56,586
c.	
d.	
e.	
f.	
g.	

VIII: MILL LEVIES & AND OTHER TAXING AUTHORITY

1. Indicate how much of the municipal 8 mill levy your city or town currently assesses.	5
2. What is the separately assessed by the fire district mill levy?	3
3. What is your total mill levy for debt service and other purposes, including the 8 mill operating levy in question 1?	
4. What is the local option tax available for assessment?	
5. What is the local option tax assessed at June 30?	

IX: OTHER INFORMATION

1. Enterprise Fund Subsidies - List the amount of the subsidy paid by the city or town into any of the enterprise funds it has. The subsidy is the amount paid to balance the fund because expenses exceeded revenues. The subsidy therefore pays the shortfall. Enter a 0 with a line through it on any line for which no subsidy is needed.	
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b. Wastewater (sewer) system	
c. Sanitation	
d. Landfill	
e. Electric System	
Other (describe)	
f.	
g.	
h.	
i.	
j.	
k.	
l.	

ADDITIONAL MANAGEMENT INFORMATION

As requested by WAM beginning with 2008 reporting. Required for First Class Cities and Towns over 4000 population.
CAPITAL ASSET STATISTICS

Miles of Paved Streets	
Miles of Unpaved Streets and Alleys	
Number of Vehicles (cars, trucks, and larger equipment)	
Miles of Water Lines (transmission and distribution)	
Daily Capacity of Water Treatment Facility (1000's of gallons)	
Miles of Sewer Lines	
Daily Capacity of Sewage Treatment Facility (1000's of gallons)	
OPERATING INDICATORS	
Calls for Service - Police	
Calls for Service - Fire/Other Emergency	
Miles of Streets Reconstructed or Resurfaced - structured	
Number of Building Permits	
Number of New Water Connections	
Average Daily Water Demand (1000's of gallons)	
Peak Water Demand (1000's of gallons)	
Average Daily Sewer Treatment (1000's of gallons)	
Tons of Solid Waste Collected	
Tons of Solid Waste Disposed of at landfill	

DATA SUPPLIED BY**Name of Official:** Monica Chenault**Title:** Clerk/Treasurer**Phone:** 307.654.7757**Fax:****Email:** clerk@alpinewy.gov

INTERNAL CONTROL EVALUATION WORKSHEET 2026

FOR FISCAL YEAR ENDED JUNE 30, 2026

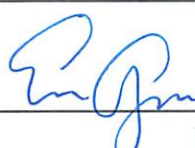
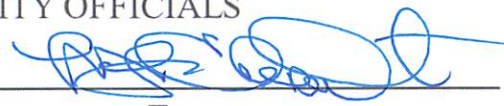
City/Town: Town of Alpine

County: Lincoln

*Please submit a copy of this to the Dept. of Audit and **retain the original** in your entity's files.*

- This form may be used in satisfaction of the Internal Control Evaluation requirement for all Cities and Towns, whose revenues or expenses exceed \$100,000 and who are not having a CPA audit or review for the fiscal year for which financial reporting is being completed.
- Officials of each City and Town must certify as to the preparation of the document.
- This procedure is in compliance with the Department of Audit, Public Funds Rules on file at the Secretary of State's Office.

	YES	NO
<u>EVALUATION OF CONTROLS OVER GENERAL OPERATIONS</u>		
1. Do you have a written schedule which details all of the property owned by your city/town, generally called a Fixed Asset Inventory?	✓	
2. Is all property marked so that it can be readily identified?	✓	
3. Did your entity provide: a. Gifts or donations, (except for "necessary support of the poor")? b. Support for <u>any political activity</u> by use of public funds? (State Constitution, Article 16-Sec 6 and W.S. 22-25-102(a))		✓
4. Does anyone <u>ever</u> sign blank checks?		✓
<u>EVALUATION OF CONTROLS OVER CASH AND INVESTMENTS</u>		
1. Has any member of the board or council reviewed an <u>unopened</u> bank statement (for each bank account) at least once this year? (Check for unauthorized vendors, unauthorized transfers and authorized payer signatures.)	✓	
2. Does any official from your entity use a facsimile stamp when issuing checks? a. If so, is the facsimile stamp registered with the Secretary of State's Office as required by W.S. 16-2-102? b. Do you have physical controls over the stamp?		✓
3. Do you have an official investment policy as required by W.S. 9-4-831(h)?	✓	
4. Have all council members signed a statement indicating that they have read the investment policy and agree to abide by applicable state law with respect to advice they give and the transactions they undertake on behalf of the political subdivision?	✓	
5. Does anyone (other than the bookkeeper) review, authorize or approve the journal entries?	✓	

	YES	NO
<u>EVALUATION OF CONTROLS OVER COMPLIANCE WITH LAWS & REGULATIONS</u>		
(SEE COPY OF STATUTES ATTACHED)		
1. Does your city/town prohibit <u>any</u> travel loans for officials and employees per the Wyoming Constitution, Article 16 Section 6?	✓	
2. Are all investments for your entity in compliance with the types listed in W.S. 9-4-831?	✓	
3. Has your entity sent the Department of Audit a copy of the publication of hearing notice for your annual budget per W.S. 16-4-109(b)?	✓	
4. Is your entity paying claims only after "the claim is certified under penalty of perjury by the vendor or by an authorized person employed by the city/town receiving the items or for whom the services were rendered" per W.S. 15-1-125?	✓	
<u>EVALUATION OF INTERNAL CONTROLS OVER GRANTS AND LOANS</u>		
1. If your city/town has received \$750,000 or more annually from the Federal Government, have you arranged to have that funding audited by a CPA?		N/A
2. If you have purchased equipment or other assets with federal money, is it separately identified in your accounting records and physically marked on the asset as to having been purchased with federal funds?	✓	
3. Do you keep all accounting for the grants and loans in a separate fund so that matching money and other grant requirements can be easily met and identified?	✓	
SIGNATURES OF ENTITY OFFICIALS		
 _____ Mayor	 _____ Treasurer	
Date: <u>9/23/2026</u>	Date: <u>9/23/2026</u>	
Email: <u>mayor@alpinewy.gov</u>	Email: <u>clerk@alpinewy.gov</u>	
Telephone: <u>307.654.7757</u>	Telephone: <u>307.654.7757</u>	

Constitution. 16-006. Loan of credit; donations prohibited; works of internal improvement. Neither the state nor any county, city, township, town, school district, or any other political subdivision, shall **loan** or give its credit or make donations to or in aid of any individual, association or corporation, except for necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, except that funds of public employee retirement systems may be invested in such stock under conditions the legislature prescribes. The state shall not engage in any work of internal improvement unless authorized by a two-thirds vote of the people.

Constitution. 16-007. Payments of public money. No money shall be paid out of the state treasury except upon appropriation by law and on warrant drawn by the proper officer, and no bills, claims, accounts or demands against the state, or any county or political subdivision, shall be audited, allowed or paid until a **full itemized statement in writing**, certified to under penalty of perjury, shall be filed with the officer or officers whose duty it may be to audit the same.

W.S. 9-4-831 (h). Investment of public funds. Every political subdivision shall have on file a "Statement of Investment Policy..." This policy shall be at least as restrictive with respect to the types of investments authorized as those listed under subsection (a) of this section.

W.S. 15-1-125. Presentation and payment of claims:

(a) All claims and demands against any city or town shall be presented to the governing body by itemized invoice or other document from the vendor with a full account of the quantity and total cost for each item or for the services rendered. No payment shall be approved by the governing body unless the claim is certified under penalty of perjury by the vendor or by an authorized person employed by the city or town receiving the items or for whom the services were rendered. No claim or demand may be...instituted against a city or town for any claim unless it has been first presented to the governing body and a reasonable time given to act upon the claim.

W.S. 16-2-102. Facsimile signature; authorized use; legal effect.

(a) After filing with the secretary of state his manual signature certified by him under oath, any authorized officer may execute or cause to be executed with a facsimile signature in lieu of his manual signature:

- (i) Any public security, provided that at least one (1) signature required or permitted to be placed thereon shall be manually subscribed; and
- (ii) Any instrument of payment.

W.S. 22-25-102. Contribution of funds or election assistance restricted; limitation on contributions: right to communicate, civil penalty.

(a) Except as otherwise provided in this section, no organization of any kind including a corporation, partnership, trade union, professional association or civic, fraternal or religious group...except a political party, political action committee or candidate's campaign committee organized under W.S. 22-25-101, directly or indirectly through any officer, member, director or employee, shall contribute funds, other items of value or election assistance directly to any candidate or group of candidates. No person shall solicit or receive a payment or contribution from an organization prohibited from making contributions under this subsection.

SUGGESTED PROCEDURES FOR A SELF-AUDIT, 2026

- *These procedures can be completed a board or council member with understanding of the system, a clerk or treasurer from another special district or town (our recommendation is to exchange this service with another district or town), a local citizen who may be an active or retired bookkeeper and would volunteer to assist your entity, or by a paid independent third party, if desired.*
- *The treasurer/bookkeeper may assist in locating records, but the person doing the self-audit should independently select the transactions to be traced and verified.*
- *If your revenues or expenses are over \$100,000 and you do not have a CPA audit or review, this process is required.*

The following steps are designed to provide evidence that the accounting work is done, that the entity's transactions are accurately and completely recorded, and that the officials have had access to the accounting records. These are tests commonly used by CPAs to assist them in forming an opinion on an entity's financial statements.

RECEIPTS TEST:

1. Randomly *select* 10 receipts from the receipt book.
2. *Trace* each one to the Receipts Journal (this is the first entry to the books).
3. *Verify* the amount, name, date, and the correct accounting category (taxes, water billing, grant or loan, etc.).
4. *Add the total* of the column in which it was entered.
5. *Trace* this total to the *Financial Statement* (or the next summary document), same category, for the month or quarter, whichever is used.
6. *Trace* the payment to the *bank deposit slip*; all the detail should agree, including the name, date and amount.
7. *Trace* the deposit slip to the *reconciled bank statement*.

EXPENDITURE TEST:

1. Randomly *select* 10 check numbers from complete list of all check numbers.
2. Pull the related disbursement voucher, with invoice attached, from file.
3. Locate the canceled check from the bank.
4. *Compare* the canceled check, the entry to the disbursement journal, the voucher and the vendor invoice for agreement for the following items: a. *payee name*
b. *amount* c. *date agreement* d. *correct account classification in books.*
5. *Review* the canceled check for any changes, erasures, white-outs.
6. *If possible, review* the canceled check for endorsements. (Should agree to payee name.)
7. If not known to you as a vendor, look in telephone book or online to see *if payee is a legitimate business.*

PAYROLL TEST:

Review one month (in the fiscal year) of each bank's statements, for the following:

1. Verify that every *debit and credit on the bank statement* has either a canceled check, a deposit ticket, or a written bank record of a transaction.
2. Review every *check for the month* to make sure there are no unauthorized checks to employees or officials of the entity. Watch for any duplicate payroll amounts.
3. For each check, make sure that there are no whiteouts or other alterations.
4. *Trace* the month's payroll checks to the recording entries in the journals.
5. *Review the* payroll records for one quarter and agree to the IRS Form 941. Verify that the information on the form agrees to the actual liability shown on the records.
6. *Agree* the year end IRS form W-2 to the entity payroll records.

FINANCIAL STATEMENTS:

Trace the monthly column totals from the detailed postings of the General Ledger to the Financial Statement report and make sure they agree.

GRANT AND LOAN ACCOUNTING (if applicable):

Review the request for payment reimbursement file. Make sure that all requests have the supporting vendor charges (copies) in the file. Review the grant agreement for your entity's compliance with all of the terms of the grant.

If you find any exceptions to the testing, ask the treasurer/bookkeeper for an explanation. If you still have some questions, please call the Department of Audit at (307) 777-7798.

- *Attached are forms to use in recording the testing procedures, keep a copy for your records.*

Record of Testing for Self Audit

Entity name: Town of Alpine

Date 09/22/26

Form completed by: Wade Hirschi

Title CPA

See Attachment 1

Receipts				Receipts Journal				Bank Records	
Receipt Number	Date	Amount	Name	Acct type	Journal Agrees	Column Total OK	Traced to Fin Stmt	Deposit Ticket	Bank Statement

See Attachment 2

Expenditures				Disbursement Journal				Bank Records	
Check #	Date	Amount	Name	Acct type or code	Agrees to Journal	Column Total OK	Financial Statement	Canceled Check OK	Traced to Bank Stmt

Explain any exceptions found: See attachments.

In most cases the boxes in the forms above can be completed with 'yes' or 'no' or a 'coded checkmark'. "No" answers should be explained and / or researched.

Payroll **See Attachments 3 and 4 for payroll and 941 testing**

Was bank statement documentation verified: _____ All records were correct as shown: _____

Record the number of Debits in statement: _____ Number of Credits: _____ Other: _____

<u>Payroll Expenditures</u>				<u>Payroll or Disbursement Journal</u>				<u>Bank Records</u>	
<u>Check #</u>	<u>Date</u>	<u>Amount</u>	<u>Name</u>	<u>Acct type or code</u>	<u>Agrees to Journal</u>	<u>Column Total OK</u>	<u>Financial Statement</u>	<u>Canceled Check OK</u>	<u>Traced to Bank Stmt</u>

- IRS form 941 reconciled for which quarter: _____ Exceptions? _____

Explain if any: _____

- W-2 year-end reports agree with payroll records: _____ Explain (if "no") _____

Financial Statements: If the tracing procedure for Receipts and Expenditures was not done in conjunction with individual receipts and checks, one month should be selected and the totals for each account classification for the month should be traced *from the journals* to the *financial statements*. All account totals for the month of _____ were traced to the Financial Statements.

Grant and Loan Audit Procedures (when applicable):

- Payment request file or files were reviewed: N/A

- All requests for reimbursement had sufficient invoice documentation: _____

- Amount of disbursements for this fiscal year were?

Grant name & # _____ \$ _____

Grant name & # _____ \$ _____

- Is an audit required for any or all of these amounts? _____

- Review grant and loan agreements for any unique grant or loan compliance requirements. Is there evidence that these requirements are being complied with? _____

Explain: _____

Other audit procedures as deemed necessary: None.

Conclusion: Exceptions are noted on attachments that document testwork.

NOT REQUIRED: This is provided for your convenience only.

BANK RECONCILIATION FOR:					
Entity name Town of Alpine			Account number		
Bank name			Reconciled by:		
Statement date			Title or position:		
Balance per Bank		Balance per books			
<i>add:</i>		<i>add:</i>			
Deposits in transit		Interest posted			
<i>less:</i>		<i>less:</i>			
Outstanding checks *		Bank charges or returned items			
Ending Bank Balance		Ending Book Balance			
		<i>same as book balance</i>		<i>same as bank balance</i>	
List of Checks Outstanding					
Check #	Date Issued	AMOUNT	Check #	Date Issued	AMOUNT
* TOTAL CHECKS OUTSTANDING (more space on reverse, if needed)					

ADDITIONAL LISTING of Checks Outstanding					
Check #	Date Issued	AMOUNT	Check #	Date Issued	AMOUNT
* TOTAL CHECKS OUTSTANDING					

INSTRUCTIONS

Due Date for Report - Per Department of Audit Rules this report is to be completed and filed with the Department of Audit, no later than **September 30**, of each year, for the Fiscal Year which ended June 30.

Section A - Results of Self Audit and Internal Control Evaluation: This section is required to be completed by all Level A entities (defined in the rules as having over \$100,000 in revenue or expenses) not having a CPA Audit or Review. Forms are enclosed that, when completed, will provide evidence that your entity has complied with these two procedures. For guidance, you may use the information provided in the **Wyoming Municipal Handbook, Sections on Internal Control and Audits**.

Item 1. This process is to be completed by the officials of the town. You may pay someone to assist in this evaluation; however, we do not believe it necessary unless you find that your entity has serious control problems. Completion of the form, pages 1 and 2 enclosed, should provide you with enough information about how your system is currently functioning to make a decision as to its effectiveness. Indicate your assessment results for this item.

Item 2. What corrective action will your entity take? Please note any problems that you will correct for future time periods.

Item 3. This self-audit process should be conducted by someone who is not doing the accounting function. See suggested persons on the top of page 5. Use of the procedures described on pages 5 and 6 for the self audit should give the entity officials some assurances about the financial records and their accuracy. If you do not use the forms, pages 5 and 6, to do the self-audit, you need to keep a permanent record of what was done, who did it, and when the self audit was completed. Explain here any adjustments or corrections which were discovered during the self-audit procedure. If no adjustments, write "none found".

Section B - Bank Reconciliation: This is optional and the form is provided for your convenience.

Section C - Certification of Officials. This must be signed by the appropriate officials before sending. **Unsigned reports will be returned for signature.**

Town of Alpine
Attachment 1 - Test of Receipts
For the Year Ended June 30, 2026

WEH
9/22/2026

This testing completed per the Self Audit requirements of the Department of Audit. Testing completed by Wade Hirschi, CPA.

Transaction Number ¹	Date	Amount	Batch Total	Name	Acct Type	Description	Journal Agrees	Column Total	Traced OK	Deposit to FS	Bank Ticket	Bank Statement	Deposit Date	Deposit Amount	Bank Account	Comment
1.000009329	7/2/2025	75.00	32,962.10	RE Investment Corp	Bus Lic	Bus Lic Renew	Yes	Yes	Yes	A	Yes	Yes	07/02/25	32,962.10	Operating	
1.000009598	08/14/25	94.78	1,583.98	Badura, July	Utility	Utility Pmt	Yes	Yes	Yes	A	Yes	Yes	08/13/25	1,583.98	Operating	
99.00001496	09/18/25	59.38	790.44	Kent B Krajniak	Utility	Online Pmt	Yes	Yes	Yes	B	Yes	Yes	09/18/25	790.44	Xpress Bill Pay	
99.00001591	10/24/25	89.00	7,468.21	Colter, Lee Ann	Utility	Online Pmt	Yes	Yes	Yes	B	Yes	Yes	10/24/25	7,468.21	Xpress Bill Pay	
99.00001686	11/25/25	33.89	4,400.30	Kyle Godfrey	Utility	Online Pmt	Yes	Yes	Yes	B	Yes	Yes	11/25/25	4,400.30	Xpress Bill Pay	
1.000010785	01/05/26	75.00	8,635.24	Trailer Corral	Bus Lic	Bus Lic Renew	Yes	Yes	Yes	A	Yes	Yes	01/06/26	8,635.24	Operating	
1.000011073	02/12/26	75.00	2,100.21	KBP Building Materials	Bus Lic	Bus Lic Renew	Yes	Yes	Yes	A	Yes	Yes	02/13/26	2,100.21	Operating	
1.000011359	03/19/26	105.83	21,011.68	Jorgensen, Bruce	Utility	Utility Pmt	Yes	Yes	Yes	A	Yes	Yes	03/19/26	19,611.68	Operating	C
99.00002031	04/22/26	31.00	5,540.95	Joanna Coolidge	Utility	Online Pmt	Yes	Yes	Yes	B	Yes	Yes	04/22/26	5,540.95	Xpress Bill Pay	
99.00002219	06/26/26	211.26	1,791.24	Mary Stupi	Utility	Online Pmt	Yes	Yes	Yes	B	Yes	Yes	06/26/26	1,791.24	Xpress Bill Pay	

¹The Town does not use a preprinted receipt book. I obtained the Receipts Register report out of Caselle for the year and haphazardly selected 10 transactions from that for testing.

Comments:

- A Checks are scanned and deposited electronically. There is no deposit slip. But, the deposit report shows a scanned copy of each check and totals the deposit.
- B Paid online through Xpress Bill Pay. There is no deposit slip, but the report from Xpress details and shows a total of all transactions for the day.
- C Deposit total is \$1,400.00 less than the batch total. This is because there was a late payment of \$1,400.00 that came in after the checks had been scanned in for the day.

Invoice Matching

										Cancelled Check Details Match	Known Vendor	Agrees to Journal	Column Totals	Traces to Financial Statement	Traced to Bank Stmt
Check #	Date	Amount	Name	Acct Type	Payee	Amount	Date	Classification							
45	256141	07/01/25	18.06	Lower Valley Energy	Utilities	Yes	Yes	Yes	Yes	A	Yes	Yes	Yes	Yes	Yes
194	30	08/08/25	32.67	Lower Valley Energy	Utilities	Yes	Yes	Yes	Yes	A	Yes	Yes	Yes	Yes	Yes
380	20526	10/01/25	18.24	Lower Valley Energy	Utilities	Yes	Yes	Yes	Yes	A	Yes	Yes	Yes	Yes	Yes
501	20729	10/26/25	81.00	Lincon County Water Quality Lab	Water Testing	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
556	20589	11/05/25	622.28	AT&T Mobility	Utilities	Yes	Yes	Yes	Yes	A	Yes	Yes	Yes	Yes	Yes
643	20779	12/02/25	473.75	Alpine Excavation LLC	Maintenance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
737	20864	12/31/25	6,231.97	Kubwater Resources	Chemicals/Supplies	Yes	Yes	Yes	Yes	B	Yes	Yes	Yes	Yes	Yes
1146	21087	04/22/26	165.69	Daniel T. Halstead	Travel	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1223	20815	05/08/26	3,050.00	Teton Technology Partners LLC	Tech Support	Yes	Yes	Yes	Yes	A	Yes	Yes	Yes	Yes	Yes
1314	21160	06/02/26	6,000.00	Gray Bear Productions	Event	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

A ACH payment - no cleared check, but bank details match.

B Bank statement for this month did not have check images; but the amount of the cleared check matched.

Conclusion:

No Exceptions found, except as noted.

Bank Statement Testing

Nov-25	Transaction Count	All Supported (1)	No Unauthorized Checks (2)	No Alterations (3)	Trace to Recording Entries (4)
Debits	64	Yes	Yes	Yes	Yes
Credits	113	Yes	Yes	Yes	Yes
Other	-	N/A	N/A	N/A	N/A

Payroll Testing

Amounts taken from payroll register report for November 2025.

Name	Payroll Date	Gross	Taxes ER/EE	Net Payroll	Paper/Direct Deposit	Check Number	Acct Type or Code	Agrees to Journal	Column Totals	Financial Statement	Cancelled Check OK	Traced to Bank Statement
Bender, Tara	11/12/2025	1,587.82	361.68	1,217.10	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Booth, Bryan	11/12/2025	3,646.50	986.78	1,820.44	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Chenault, Monica	11/12/2025	4,101.38	936.91	3,114.76	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Corson, Gina	11/12/2025	2,400.00	529.15	1,654.96	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Dougan, David Michael	11/12/2025	1,920.00	485.45	1,581.43	Check	20742	Yes	Yes	Yes	Yes	Yes	Yes
Dwyer, Steven	11/12/2025	500.00	76.50	461.75	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Green, Eric	11/12/2025	923.08	293.16	474.81	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Greenwald, Sarah	11/12/2025	2,090.19	573.14	1,546.43	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Halstead, Daniel	11/12/2025	2,769.23	539.18	1,941.89	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Jones, Flint	11/12/2025	2,329.08	537.48	1,724.05	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Leseberg, Craig	11/12/2025	3,763.46	1,092.28	2,723.31	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Leseberg, Melody	11/12/2025	2,713.99	710.72	2,050.37	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Murrell, Dustin	11/12/2025	3,600.00	801.99	2,873.41	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Nield, Kayden	11/12/2025	477.75	96.26	418.04	Check	20741	Yes	Yes	Yes	Yes	Yes	Yes
Wierda, Amy	11/12/2025	51.92	7.94	47.95	Check	D	Yes	Yes	Yes	Yes	D	D
Bender, Tara	11/26/2025	1,716.78	396.87	1,320.73	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Booth, Bryan	11/26/2025	3,859.00	1,063.03	1,969.94	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Booth, Kelly	11/26/2025	100.00	15.30	92.35	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Chenault, Monica	11/26/2025	4,101.38	936.91	3,114.76	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Corson, Gina	11/26/2025	2,400.00	529.15	1,654.95	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Dougan, David Michael	11/26/2025	2,475.60	673.64	1,991.35	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Green, Eric	11/26/2025	923.08	293.16	474.81	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Greenwald, Sarah	11/26/2025	2,272.91	641.29	1,674.98	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Halstead, Daniel	11/26/2025	2,769.23	539.18	1,941.89	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Jones, Flint	11/26/2025	2,053.74	462.32	1,502.81	Check	20809	Yes	Yes	Yes	Yes	Yes	Yes
Lancaster, Tyson	11/26/2025	1,000.00	254.29	822.21	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Leseberg, Craig	11/26/2025	3,763.46	1,092.28	2,723.31	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Leseberg, Melody	11/26/2025	2,713.99	710.72	2,050.37	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Murrell, Dustin	11/26/2025	3,600.00	801.99	2,873.41	DD	N/A	Yes	Yes	Yes	Yes	N/A	C
Wierda, Amy	11/26/2025	51.92	7.94	47.95	Check	D	Yes	Yes	Yes	Yes	D	D
Wierda, Amy	11/26/2025	(155.76)	(23.82)	(143.85)	Check	D	Yes	Yes	Yes	Yes	D	D
Total		66,519.73	16,422.87	47,762.67								
			B	A								

C - direct deposit amounts clear in total. See below for that testing.

D - Amy Wierda (council) had incorrect payrolls followed by a payroll correction. No check actually issued with these amounts.

Direct Deposit

Direct Deposit total 11/12/25	21,603.28	Cleared bank - all details match
Direct Deposit total 11/26/25	22,705.06	Cleared bank - all details match
Total	A 44,308.34	

Payroll Taxes

941 Payroll Taxes Total 12/02/25	8,028.62	Bank total matches, but deposit was made late.
941 Payroll Taxes Total 12/02/25	8,394.25	Bank total is \$3 higher than calculated - deposit was made late
Total	B 16,422.87	

Town of Alpine
Attachment 4 - 941 Payroll Testing - Tested Quarter 4 2025 and 2025 W3 Testing
June 30, 2026

Amounts taken from payroll summary report that included all payrolls in the quarter.

941 Report Q4 2026

Payroll:

Regular Pay	212,891.12
Overtime	8,500.17
PTO	3,681.40
Sick Pay	-
Holiday Pay	6,522.76
Misc Pay	-
Bonus Pay	10,511.80
Holiday Worked	1,354.11

Total Gross Pay	243,461.36
-----------------	------------

Adjustments:

457B	(6,335.00)
Health Ins	(10,044.24)
AFLAC Pretax	(684.45)
Total Adjustments	(17,063.69)

Net Taxable Income	226,397.67
Income per 941 box 3	225,907.67
Variance	490.00

Tax:

Social Security (x2)	28,858.78
Medicare (x2)	6,749.16
Federal Withholding	25,008.90

Total Taxes	60,616.84
Taxes per 941	60,616.82
Variance	0.02

Finding

C 941 income totals do not match. Upon further inquiry, we discovered that the 457 Roth Deduction was treated as pre-tax. The town will fix this.

W3 Report 2025

Payroll:

Regular Pay	768,555.15
Overtime	21,956.74
PTO	30,574.82
Sick Pay	10,214.52
Holiday Pay	16,758.88
Misc Pay	11,516.22
On Call	-
Bonus	16,561.80
Holiday Worked	2,974.37

Total Gross Pay	879,112.50
-----------------	------------

Adjustments:

457B	(22,430.00)
457B Other	
Health Ins	(38,162.71)
AFLAC Pretax	(3,321.58)

Total Adjustments	(63,914.29)
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Net Taxable Income	815,198.21
Income per W2	799,898.22
Variance	(15,299.99)

Tax:

Social Security WH	51,932.96
Medicare WH	12,145.44
Federal Withholding	90,525.06

Total Taxes	154,603.46
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A Amounts Match W3
B Rounding

Conclusion

D W2 totals are different by the amount of the 457 B Roth deductions. The town will fix this.

PCL XL Error

Subsystem:

Error:

Operator:

Position:

I/O

InputReadError

EndPage

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