

FORM F-65(UT-1)  
(8-2-2002)

County

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2002**

EMERY COUNTY  
95 EAST MAIN  
P.O. BOX 909  
CASTLE DALE, UTAH 84513

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

**Part I REVENUE**

**A. TAXES**

	Amount Omit cents
Property taxes	
General fund	4,903,322
Library	553,592
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	281,917
Tort liability	
Other	
<b>TOTAL PROPERTY TAX</b>	<b>T01</b>
Fee in lieu	352,099
General sales and use tax	161,107
Transient room tax	24,152
Licenses and permits	34,348
<b>B. FEDERAL AID</b>	<b>B30</b>
Federal payments in lieu of taxes	585,323
All other Federal grants	89,773

**C. STATE AID**

	Amount Omit cents
1. Road fund allotments	C46 1,425,070
2. Public welfare (including Medicaid)	C79 [REDACTED]
3. Other State grants	C89 314,960
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>	<b>314,960</b>

**D. FROM OTHER LOCAL GOVERNMENTS**

All purposes D89

**E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges	A36
Other fees and charges	A89 3,234,599
Special assessments	U01
Sale of real property	U11 74,420
Interest earnings	U20 428,434
Rents and royalties	U40 109,979
Fines and forfeitures	U99 383,712
Miscellaneous other revenue	U99 321,570

**TOTAL REVENUE (Sum of items A-E above) → \$13,278,599**

CONTINUE ON PAGE 2 WITH PART II, ITEM F

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.  
 Enter 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 the exceptions noted in the first page of the instruction sheet.

F. DIRECT	Salaries and wages	Current expenses	Construction	Purchase of equipment, land, and buildings
	(1)	(2)	(3)	(4)
Legislative and central administration	E29 129,743	E29 92,639	F29	G29
Judicial and legal	E25 384,450	E25 279,404	F25 1,756,337	G25
Financial administration*	E23 680,188	E23 2,802,874	F23	G23
Planning and zoning	E29 60,819	E29 48,246	F29	G29
Police protection (sheriff)	E62 1,279,639	E62 1,658,799	F62 4,009,633	G62 148,528
Fire protection	E24	E24	F24	G24
Corrections	E05 321,456	E05 390,960	F05	G05
Health	E32 221,927	E32 402,227	F32	G32 115,995
Welfare (including nursing homes)	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 809,883	E44 1,050,534	F44	G44 78,000
General public buildings	E31	E31 79,237	F31	G31
Parks and recreation	E61	E61	F61	G61
Libraries	E52 318,875	E52 347,534	F52	G52 14,019
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 47,344	E89 72,360	F89	G89
Interest on debt		189		
All other expenditures - DRUG TR Specify <input checked="" type="checkbox"/> LANDFILL	E89 80,997 53,533	E89 91,993 66,372	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 4,388,854	\$ 7,383,179	\$ 5,765,970	\$ 356,542

G. INTER-GOVERNMENTAL EXPENDITURES	Fire	Transit subsidies	Health	Welfare	Libraries	All other
	(1)	(2)	(3)	(4)	(5)	(5)
Paid to state	L24	L94	L32	L79	L52	L89
Paid to other local governments	M24	M94	M32	M79	M52	M89

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT**

**H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 4,250,000	29X 4,850,000	39X 2,000,000	44X 7,100,000	41X
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/02 (1)	Issued FY02 (2)	Retired FY02 (3)	Balance 12/31/02 (4)	Final payment due date (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify $\checkmark$					
Lease purchase agreements			G89	$\emptyset$	
Accrued leave liability (sick leave and vacation)				793,972	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2002**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2002**

	Amount (Omit cents)
Restricted fund balance	60 \$ 4,442,990
Available for appropriation	70 \$ 6,835,833
Total governmental funds balance	80 \$ 11,278,823

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2002**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 696,336	W31 2,036,649	W61 8,480,610

**M. DATA SUPPLIED BY**

Signature of official  
*Kay Kimball CPA*

Name of official (Please print)  
KAY KIMBALL

Title  
CPA

Telephone  
Area code: 435, Number: 896-6488, Extension:

Date  
5/15/03

Include this form with audit report/ financial statement submitted to:

UTAH STATE AUDITOR  
211 STATE CAPITOL  
SALT LAKE CITY, UT 84114

If you have any questions about the form, call or write:  
KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
211 STATE CAPITOL  
SALT LAKE CITY, UT 84114  
(801) 538-1384 or 1-800-622-1243  
kgodfrey@utah.gov