

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

County

IRON COUNTY
68 South 100 East
Parowan Utah, 84761

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH COUNTIES**

**FISCAL YEAR ENDED
DECEMBER 31, 2002**

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

Part I REVENUE

A. TAXES

Property taxes

General fund

1,907,408

Library

106,140

Flood control

Municipal service areas

Bond repayment

Assessing and collecting

273,992

Tort liability

Other

113,958

TOTAL PROPERTY TAX

2,401,498

Fee in lieu

317,121

General sales and use tax

1,616,435

Transient room tax

396,782

Licenses and permits

318,926

B. FEDERAL AID

Federal payments in lieu
of taxes

1,273,564

All other Federal grants

91,059

C. STATE AID

1. Road fund allotments

2. Public welfare
(including
Medicaid)

3. Other State
grants

4. **TOTAL (Sum of lines
C2 and C3 ONLY)**

C79

C89

1,343,405

Amount
Omit cents

C46

1,370,075

1,343,405

**D. FROM OTHER LOCAL
GOVERNMENTS**

All purposes

**E. CHARGES AND
MISCELLANEOUS REVENUE**

Hospital charges

Other fees and charges

Special assessments

Sale of real property

Interest earnings

Rents and royalties

Fines and forfeitures

Miscellaneous other revenue

D89

A36

A89

U01

U11

U20

U40

U99

U99

931,889

217,885

126,853

64,602

900,358

2,512,945

TOTAL REVENUE (Sum of items A-E above)

\$ 13,883,397

CONTINUE ON PAGE 2 WITH PART II, ITEM F

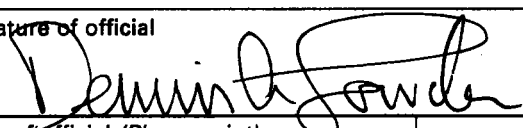
Part II EXPENDITURES

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 (1) | Current expenses (2) | Construction (3) | Purchase of equipment, land, and buildings (4) |
|--|---------------------------|-------------------------|---------------------|--|
| Legislative and central administration | E29 80,433 | E29 56,508 | F29 | G29 |
| Judicial and legal | E25 522,496 | E25 458,868 | F25 | G25 |
| Financial administration* | E23 901,912 | E23 530,078 | F23 | G23 |
| Planning and zoning | E29 4,121 | E29 48,404 | F29 | G29 |
| Police protection (sheriff) | E62 937,333 | E62 783,440 | F62 | G62 |
| Fire protection | E24 | E24 506,117 | F24 | G24 |
| Corrections | E05 1,333,020 | E05 1,426,278 | F05 | G05 |
| Health | E32 | E32 495,680 | F32 | G32 |
| Welfare (including nursing homes) | E79 | E79 | F79 | G79 |
| County hospital | E36 | E36 | F36 | G36 |
| Streets and roads | E44 657,923 | E44 1,107,680 | F44 | G44 |
| General public buildings | E31 77,990 | E31 250,840 | F31 | G31 |
| Parks and recreation | E61 16,936 | E61 116,352 | F61 | G61 |
| Libraries | E52 | E52 158,274 | F52 | G52 |
| Natural resources | E59 | E59 | F59 | G59 |
| Redevelopment | E50 | E50 | F50 | G50 |
| Economic development | E89 | E89 90,000 | F89 | G89 |
| Interest on debt | | I89 | | |
| All other expenditures - Specify ↘ | E89 294,034 | E89 3,851,088 | F89 | G89 |
| Salaries and wages for force account construction | F89 | | | |
| TOTAL DIRECT EXPENDITURES → | Z00 \$ 4,826,198 | \$ 9,879,607 | \$ | \$ |

| G. INTER-GOVERNMENTAL EXPENDITURES | Fire (1) | Transit subsidies (2) | Health (3) | Welfare (4) | Libraries (5) | All other (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 | | | | | |
| <i>Amount (Omit cents)</i> | | | | | |
| | Debt outstanding beginning this fiscal year <small>(1)</small> | Issued during this fiscal year <small>(2)</small> | Retired during this fiscal year <small>(3)</small> | Revenue bonds outstanding end of year <small>(4)</small> | General obligation bonds outstanding end of year <small>(5)</small> |
| All bonded debt | 19X 4,733,000 | 29X 1,143,750 | 39X 280,000 | 44X 5,596,750 | 41X |
| Public debt for privately owned housing, industrial or business purposes | 19T | 24T | 34T | 44T | |
| I. OTHER LONG TERM GENERAL OBLIGATIONS | | | | | |
| <i>Amount (Omit cents)</i> | | | | | |
| | Outstanding balance 1/1/02 <small>(1)</small> | Issued FY02 <small>(2)</small> | Retired FY02 <small>(3)</small> | Balance 12/31/02 <small>(4)</small> | Final payment due date <small>(5)</small> |
| Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) <i>Specify</i> <u>z</u> | | | | | |
| Lease purchase agreements | 65,364 | | G89 30,573 | 34,791 | 2004 |
| Accrued leave liability (sick leave and vacation) | | | | 484,198 | |
| J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2002 | | | | | <i>Amount (Omit cents)</i> |
| Beginning of year | | | | | 61V \$ |
| End of year | | | | | 64V \$ |
| K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2002 | | | | | <i>Amount (Omit cents)</i> |
| Restricted fund balance | | | | | 60 \$ 2,552,106 |
| Available for appropriation | | | | | 70 \$ 2,950,176 |
| Total governmental funds balance | | | | | 80 \$ 5,502,282 |
| L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2002 <i>(Report all investments at book value.)</i> | | 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 308,518 | W31 1,019,212 | W61 16,504,958 | |
| M. DATA SUPPLIED BY | | | | | Include this form with audit report/ financial statement submitted to: UTAH STATE AUDITOR 211 STATE CAPITOL SALT LAKE CITY, UT 84114 |
| Signature of official  | | | | | 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 |
| Name of official <i>(Please print)</i> Dennis Lowder | | Telephone Area code: 435 Number: 477-8331 Extension: | | | |
| Title Auditor | | Date 8-11-03 | | | |