

FORM F-65(UT-1)
(11-18-2003)

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH COUNTIES**

**FISCAL YEAR ENDED
DECEMBER 31, 2003**

County

EMERY COUNTY
95 EAST MAIN
P.O. BOX 907
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	4,896,810
Library	583,773
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	707,672
Tort liability	
Other	
TOTAL PROPERTY TAXES	6,188,255
General sales and use taxes	
Mass transit tax	
County option sales tax	
Local sales tax	147,160
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
TOTAL GENERAL SALES AND USE TAXES	
Special base sales taxes	
Transient room tax	133,824
Tourism - Transient room tax	
Tourism - Restaurant tax	
Tourism - Short-term leasing	
TOTAL SPECIAL BASE SALES TAXES	
Licenses and permits	24,692
Fee in lieu	276,848

B. FEDERAL AID

	Amount Omit cents
Federal payments in lieu of taxes	B30 677,415
All other Federal grants	B89 99,552

C. STATE AID

	Amount Omit cents
1. Road fund allotments	C46 1,447,557
2. Public welfare (including Medicaid)	C79
3. Other State grants	C89 324,354
4. TOTAL (Sum of lines C2 and C3 ONLY)	324,354

D. FROM OTHER LOCAL GOVERNMENTS

	Amount Omit cents
All purposes	D89 130,000

E. CHARGES AND MISCELLANEOUS REVENUE

	Amount Omit cents
Hospital charges	A36
Other fees and charges	A89 1,608,264
Special assessments	U01
Sale of real property	U11
Interest earnings	U20 289,614
Rents and royalties	U40 146,692
Fines and forfeitures	U99 425,360
Miscellaneous other revenue	U99 445,722

TOTAL REVENUE (Sum of items A-E above) → \$ 12,355,309

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 133,122	E29 82,621	F29	G29
Judicial and legal	E25 393,627	E25 717,534	F25 375,731	G25
Financial administration*	E23 518,348	E23 1,507,573	F23	G23 13,400
Planning and zoning	E29 59,623	E29 53,888	F29	G29
Police protection (sheriff)	E62 1,304,678	E62 1,153,017	F62 155,022	G62 210,731
Fire protection	E24	E24	F24	G24
Corrections	E05 251,292	E05 404,954	F05	G05
Health	E32 165,180	E32 1,863,598	F32	G32 24,177
Welfare (including nursing homes)	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 194,443	E44 67,370	F44	G44 205,100
General public buildings	E31	E31 102,213	F31	G31
Parks and recreation	E61	E61 54,784	F61	G61
Libraries	E52	E52 614,517	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89	E89 161,242	F89	G89
Interest on debt		189 262,337		
All other expenditures - LANDFILL Specify \checkmark PUBLIC LANDS MOTOR VEHICLE	E89 57,333 50,412 28,877	E89 127,513 28,957	F89	G89 139,500
Salaries and wages for force account construction	F89			
TOTAL DIRECT EXPENDITURES	Z00 \$ 3,156,936	\$ 7,202,118	\$ 530,753	\$ 592,908

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)
	19X	29X	39X	44X	41X
All bonded debt	7,100,000	162,000	90,000	7,172,000	—
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 1/1/03 (1)	Issued FY03 (2)	Retired FY03 (3)	Balance 12/31/03 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <input checked="" type="checkbox"/>					
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				863,384	

J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2003

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

K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2003

	Amount (Omit cents)
Restricted fund balance	60 \$ 1,983,542
Available for appropriation	70 \$ 10,377,897
Total governmental funds balance	80 \$ 12,361,439

L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2003
(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 714,453	W31 —	W61 11,209,193

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
4/30/04

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

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
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