

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

County

GRAND COUNTY  
125 E. CENTER  
MOAB, UTAH 84532

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2003**

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

**Part I REVENUE**

**A. TAXES**

	Amount Omit cents
Property taxes	
General fund	1,039,221
Library	316,663
Flood control	
Municipal service areas	
Bond repayment	233,657
Assessing and collecting	287,497
Tort liability	
Other	18,367
	T01
<b>TOTAL PROPERTY TAXES</b>	<b>1,895,405</b>
General sales and use taxes	
Mass transit tax	6,158
County option sales tax	348,977
Local sales tax	405,766
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
	T09
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>760,901</b>
Special base sales taxes	
Transient room tax	754,033
Tourism - Transient room tax	
Tourism - Restaurant tax	241,705
Tourism - Short-term leasing	
	T19
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>995,738</b>
Licenses and permits	T99 128,101
Fee in lieu	T01 95,285

**B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	B30 622,831
All other Federal grants	B89 612,966

**C. STATE AID**

	Amount Omit cents
1. Road fund allotments	C46 1,493,659
2. Public welfare (including Medicaid)	C79
3. Other State grants	C89 358,899
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>	<b>358,899</b>

**D. FROM OTHER LOCAL  
GOVERNMENTS**

	Amount Omit cents
All purposes	D89 262,512

**E. CHARGES AND  
MISCELLANEOUS REVENUE**

	Amount Omit cents
Hospital charges	A36
Other fees and charges	A89 1,332,845
Special assessments	U01
Sale of real property	U11 7,315
Interest earnings	U20 43,240
Rents and royalties	U40 245,243
Fines and forfeitures	U99 523,907
Miscellaneous other revenue	U99 54,558

**TOTAL REVENUE (Sum of items A-E above) → \$ 9,433,405**

**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 324,705	E29 186,420	F29	G29 5,174
Judicial and legal	E25 210,984	E25 306,057	F25	G25 7,760
Financial administration*	E23 160,663	E23 123,886	F23	G23 5,549
Planning and zoning	E29 98,934	E29 116,729	F29	G29 7,901
Police protection (sheriff)	E62 603,208	E62 815,084	F62	G62 90,531
Fire protection	E24	E24 42,381	F24	G24
Corrections	E05 401,601	E05 314,907	F05	G05 9,966
Health	E32 58,280	E32 306,606	F32	G32 75,698
Welfare (including nursing homes)	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 949,313	E44 584,859	F44	G44 200,960
General public buildings	E31 68,788	E31 196,469	F31	G31 28,878
Parks and recreation	E61 252,835	E61 640,477	F61	G61 1,385
Libraries	E52	E52	F52	G52 130,656
Natural resources	E59 37,034	E59 58,918	F59	G59 129
Redevelopment	E50	E50	F50	G50
Economic development	E89 186,078	E89 615,830	F89	G89 100
Interest on debt		E89 133,877		
All other expenditures - Specify $\checkmark$	E89 12,080	E89 268,713	F89	G89 368,957
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b> →	Z00 \$ 3,364,503	\$ 4,711,213	\$	\$ 933,644

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
						65,455

\*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 3,964,000	29X	39X 171,000	44X 882,000	41X 2,911,000
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.) <i>Specify</i> <input checked="" type="checkbox"/>					
Lease purchase agreements	217,616	112,014	G89 137,611	192,019	DEC. 2005
Accrued leave liability (sick leave and vacation)				304,785	

**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 \$ 2,767,353
Available for appropriation	70 \$ 1,449,585
Total governmental funds balance	80 \$ 4,216,938

**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	W31	W61 3,399,690

**M. DATA SUPPLIED BY**

Signature of official  
*Armin Rich & Marsing*

Name of official (Please print) SMUIN, RICH & MARSING

Title AUDITORS

Telephone  
Area code: 435 Number: 637-1203 Extension:

Date 10-13-04

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  
kgodfrey@utah.gov