

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2003

Big Water Municipal Corporation			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	30,886	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01		
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	6,091	
2	Fee in lieu	T01	6,170	
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	36,330	
3.2	Highway improvement sales tax	T19		
3.3	Resort community sales tax	T19		
3.4	Resort plus sales tax	T19		
3.5	Energy sales and use tax	T19		
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	Franchise Tax			
4.1	Telephone franchise tax	T15		
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15		
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15		
	Licenses, Fees and Permits			
5.1	Business license fees	T99	1,025	
5.2	Building permit fees	T99	5,299	
5.3	Other licenses, permits & taxes - Specify	T99	1,003	
	Non-business licenses & permits			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	Other Sales and Service Revenue			
2.1	Sewer charges	A80		
2.2	Storm drainage	A80		

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
			Amount	Amount
2.3	Garbage collection / street cleaning	A81	140	A81
3.1	Parks and recreation charges	A61		A61
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01
3.3	Parking facilities, lots & meters	A60		A60
3.4	Hospital charges received	A36		A36
3.5	Cemeteries	A03		A03
3.6	Municipal housing rental projects (gross)	A50		A50
3.7	Special police services	A89		A89
4.1	Impact fees	A89		A89
4.2	Connection fees	A89		A89
4.3	Plan check fees	A89		A89
4.4	Zoning & subdivision fees	A89		A89
4.5	Sale of maps & publications	A89		A89
5	Other miscellaneous fees	A89	10,461	A89
Special Assessments				
6.1	Street cuts and public improvements	U01		U01
6.2	Sidewalk & curb repairs	U01		U01
6.3	Street lighting charges - Lighting districts	U01		U01
6.4	Other special improvement & service	U01		U01
Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	28,723	U99
7.2	Parking ticket revenue	U99		U99
Fines (Justice Court)				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99
8.2	Parking ticket revenue	U99		U99
Interest, Rents and Royalties				
9	Interest earnings	U20	2,629	U20
10	Rents and royalties	U40		U40
Miscellaneous				
11	Other miscellaneous revenue - Specify Receipts from sale of computer	U99	543	U99
12	Proceeds from bond issues	NR		NR
13	Receipts from sale of real property	U11		U11

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		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS						
		(a)		(b)		(c)		(d)		(e)		(f)		
PART III	INTERGOVERNMENTAL REVENUE	From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly		
	1	General support	C30	D30	B30	C30	D30	B30	C30	D30	B30	C30	D30	B30
	2	Public safety grants	C89	D89	B89	C89	D89	B89	C89	D89	B89	C89	D89	B89
	3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46	C46	D46	B46	C46	D46	B46
	4	Community development	C50	D50	B50	C50	D50	B50	C50	D50	B50	C50	D50	B50
	5	Liquor funds	C89	D89	B89	C89	D89	B89	C89	D89	B89	C89	D89	B89
	6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89	C89	D89	B89	C89	D89	B89
	7	Other - Specify	C89	D89	B89	C89	D89	B89	C89	D89	B89	C89	D89	B89
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS						
PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE	Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)							
Governmental Administration														
	1.1	Financial administration	E23	F23	G23	E23	F23	G23	E23	F23	G23	E23	F23	G23
	1.2	Judicial / courts	E25	F25	G25	E25	F25	G25	E25	F25	G25	E25	F25	G25
	1.3	Legal / attorney	E25	F25	G25	E25	F25	G25	E25	F25	G25	E25	F25	G25
	1.4	General municipal buildings	E31	F31	G31	E31	F31	G31	E31	F31	G31	E31	F31	G31
	1.5	Central administration	E29	F29	G29	E29	F29	G29	E29	F29	G29	E29	F29	G29
	1.6	Planning and zoning	E29	F29	G29	E29	F29	G29	E29	F29	G29	E29	F29	G29
	1.7	Economic development	E89	F89	G89	E89	F89	G89	E89	F89	G89	E89	F89	G89
Public Safety														
	2.1	Police	E62	F62	G62	E62	F62	G62	E62	F62	G62	E62	F62	G62
	2.2	Fire	E24	F24	G24	E24	F24	G24	E24	F24	G24	E24	F24	G24
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24	E24	F24	G24	E24	F24	G24
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32	E32	F32	G32	E32	F32	G32
	2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05	E05	F05	G05	E05	F05	G05
	2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66	E66	F66	G66	E66	F66	G66
Environment and Housing														
	3.1	Sewer	E80	F80	G80	E80	F80	G80	E80	F80	G80	E80	F80	G80
	3.2	Storm drainage	E80	F80	G80	E80	F80	G80	E80	F80	G80	E80	F80	G80
	3.3	Solid waste management	E81	F81	G81	E81	F81	G81	E81	F81	G81	E81	F81	G81
	3.4	Recycling programs	E81	F81	G81	E81	F81	G81	E81	F81	G81	E81	F81	G81
	3.5	Housing & community development	E50	F50	G50	E50	F50	G50	E50	F50	G50	E50	F50	G50
	3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50	E50	F50	G50	E50	F50	G50

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
			(a)		(b)		(c)		(d)		(e)		(f)
3.7	Parks and recreation programs (not addressed below.)	E61	895	F61		G61		E61		F61		G61	
3.8	Cultural & community events	E61		F61		G61		E61		F61		G61	
3.9	Golf courses	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	
Transportation													
4.1	Roads & streets - maintenance and construction - See instructions	E44	323,836	F44		G44		E44		F44		G44	
4.2	Other road and street maintenance - including snow removal	E44		F44		G44		E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.5	Engineering	E44		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
Health													
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
Interest on Debt													
6.1	Interest on debt - Water supply system	I91						I91					
6.2	Interest on debt - Electric power system	I92						I92					
6.3	Interest on debt - Gas supply system	I93						I93					
6.4	Interest on debt - Transit or bus system	I94						I94					
6.5	Interest on debt - All other interest	I89						I89					
Utilities													
7.1	Water supply system	E91		F91		G91		E91		F91		G91	
7.2	Electric power system	E92		F92		G92		E92		F92		G92	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93	
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94	
All Other Expenditures													
8.1	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
		(a)	F89	(b)	G89	(c)	E89	(d)	F89	(e)	G89	(f)	
8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART V	INTERGOVERNMENTAL EXPENDITURES	Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments			
		L24	M24	L44	M44	L62	M62	L81	M81	L61	M61	L25	M25
1	Fire												
2	Highways												
3	Police				7,500								
4	Sanitation												
5	Recreation												
6	Judicial and legal												
7	All other												
		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART VI	PERSONNEL EXPENDITURES	Amount						Amount					
		Z00						Z00					
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.												
		GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Detail of long-term debt outstanding		Revenue and nonguaranteed bonds		Guaranteed bonds			
	Long-term Outstanding Debt	(a)	(b)	(c)	(d)	(e)	(f)						
1.1	Water supply system	19A	29A	39A		44A	41A						
1.2	Electric supply system	19B	29B	39B		44B	41B						
1.3	Sewer system	19X	29X	39X		44X	41X						
1.4	Gas supply system	19C	29C	39C		44C	41C						
1.5	Transit system	19D	29D	39D		44D	41D						
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T							

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		GOVERNMENTAL and ENTERPRISE FUNDS											
PART VII	INDEBTEDNESS (cont.)										Detail of long-term debt outstanding		
			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)			Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds	Guaranteed bonds
	Long-term Outstanding Debt		(a)		(b)		(c)			(d)		(e)	(f)
	1.7 All other purposes	19X		29X	150,000	29X				150,000	44X	150,000	41X
			Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year			Balance at end of fiscal year			
	Other Long-term Obligations		(a)		(b)		(c)			(d)			
	2.1 Capital lease purchase agreements					G89							
	2.2 Accrued leave liability (sick leave and vacation)												
	Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
	3 Total short-term debt	61V		64V									
			(a)		(b)		(c)						
PART VIII	CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds						
	Cash and investments held at end of fiscal year	W01		W31		W61	413,868						
PART IX	RATES	GOVERNMENTAL FUNDS					ENTERPRISE FUNDS						
	1. Energy Sales & Use Tax Rate												
	2. Cable TV Franchise Tax Rate												
	3. Telephone Franchise Tax Rate												

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Remarks:

PART X		Data supplied by:													
Name (Please print)		Michael K. Spilker, CPA		Include with audit report submitted to:											
Title		Independent Auditor, CPA		Utah State Auditor 211 State Capitol Salt Lake City, UT 84114											
Date	Telephone	2/2/2004 435-628-3663		If you have any questions about the form, call or write:											
5/14/03 version				Richard Moon Office of the State Auditor 211 State Capitol Salt Lake City, UT 84114											