

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

Entity Name: Ephraim City			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	<b>Property Taxes</b>			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	164,919	
1.2	Property Taxes - Debt Service	T01		
1.3	Property Taxes - RDA Increment	T01	23,644	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	15,071	
2	Fee in lieu	T01	103,385	
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	692,834	
3.2	Highway improvement sales tax	T19	163,048	
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		
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15	244,305	
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		
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	19,275	
5.2	Building permit fees	T99		
5.3	Other licenses, permits & taxes - Specify	T99	36,393	
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
1.1	Water supply system	A91		393,140
1.2	Electric power system	A92		2,565,533
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		327,158
2.2	Storm drainage	A80		
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount			
	2.3	Garbage collection / street cleaning	A81		A81	124,271		
	3.1	Parks and recreation charges	A61	14,327	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	11,792	A03			
	3.6	Municipal housing rental projects (gross)	A50		A50			
	3.7	Special police services	A89		A89			
	4.1	Impact fees	A89	91,833	A89	115,288		
	4.2	Connection fees	A89		A89	43,358		
	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	134,201	A89			
	<b>Special Assessments</b>							
	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			
	<b>Fines and Forfeitures (Circuit Court)</b>							
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	97,630	U99			
	7.2	Parking ticket revenue	U99		U99			
	<b>Fines (Justice Court)</b>							
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99			
	8.2	Parking ticket revenue	U99		U99			
	<b>Interest, Rents and Royalties</b>							
	9	Interest earnings	U20	25,237	U20	4,901		
	10	Rents and royalties	U40		U40			
	<b>Miscellaneous</b>							
	11	Other miscellaneous revenue - Specify	U99	248,021	U99	5,838		
	12	Proceeds from bond issues	NR		NR			
	13	Receipts from sale of real property	U11	432,536	U11			
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
			(a)	(b)	(c)	(d)	(e)	(f)



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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation		Construction		Purchase of equipment, land, and existing structures		Current Operation		Construction		Purchase of equipment, land, and existing structures	
			Direct expenditures including salaries and wages				Direct expenditures including salaries and wages				Direct expenditures including salaries and wages			
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	96,649	F61	G61	2,639	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	57,750	F03	G03		E03	F03	G03					
3.12	Libraries	E52	108,808	F52	G52		E52	F52	G52					
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	118,540	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					
<b>Health</b>														
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	5,324	F32	G32		E32	F32	G32					
<b>Interest on Debt</b>														
6.1	Interest on debt - Water supply system	I91					I91	21,520						
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	74,695						
<b>Utilities</b>														
7.1	Water supply system	E91		F91	G91		E91	2,236,018	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				
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89	473,438	F89	G89		E89		F89	G89				
<b>GOVERNMENTAL FUNDS</b>						<b>ENTERPRISE FUNDS</b>								

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Fiscal Year Ended June 30, 2004

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)		(b)		(c)		(d)		(e)		(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	
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
PART V		INTERGOVERNMENTAL EXPENDITURES		Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments		
	1	Fire	L24		M24				L24		M24			
	2	Highways	L44		M44				L44		M44			
	3	Police	L62		M62				L62		M62			
	4	Sanitation	L81		M81				L81		M81			
	5	Recreation	L61		M61				L61		M61			
	6	Judicial and legal	L25		M25				L25		M25			
	7	All other	L89		M89				L89		M89			
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
PART VI		PERSONNEL EXPENDITURES		Amount						Amount				
	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.	Z00						Z00					
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							
PART VII		INDEBTEDNESS		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		
				(a)		(b)		(c)		(d)		(e)		(f)
	<b>Long-term Outstanding Debt</b>													
	1.1	Water supply system	19A	891,076	29A		39A	58,196		832,880	44A	832,880	41A	
	1.2	Electric supply system	19B	43,785	29B		29B	43,785		0	44B	0	41B	
	1.3	Sewer system	19X	2,001,295	29X		29X	98,000		1,903,295	44X	1,903,295	41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing, industrial or business purposes	19T	89,446	24T		34T	1,008		88,438	44T	88,438		
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							

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PART VII	INDEBTEDNESS (cont.)			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
	<b>Long-term Outstanding Debt</b>			(a)		(b)		(c)		(d)	(e)		(f)
	1.7	All other purposes	19X	4,677,488	29X		29X	362,717		4,314,771	44X	41X	
				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year			
				(a)		(b)		(c)		(d)			
	2.1	Capital lease purchase agreements		162,674			G89	62,379		100,295			
	2.2	Accrued leave liability (sick leave and vacation)								63,058			
				Outstanding balance at beginning of fiscal year		Balance at end of fiscal year							
				(a)		(b)		(c)					
				Outstanding balance at beginning of fiscal year		Balance at end of fiscal year							
				(a)		(b)		(c)					
				Outstanding balance at beginning of fiscal year		Balance at end of fiscal year							
				(a)		(b)		(c)					
	3	Total short-term debt	61V		64V								
				(a)		(b)		(c)					
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			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	308,549	W31		W61	2,289,784					
<b>PART IX</b>	<b>RATES</b>			<b>GOVERNMENTAL FUNDS</b>					<b>ENTERPRISE FUNDS</b>				
	1.	Energy Sales & Use Tax Rate											
	2.	Cable TV Franchise Tax Rate											
	3.	Telephone Franchise Tax Rate											

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Fiscal Year Ended June 30, 2004

Remarks:

<b>PART X Data supplied by:</b>														
Name (Please print)		Include with audit report submitted to:												
Jeremy Sorensen		Utah State Auditor												
Title		Utah State Capitol Office Complex, E310												
Staff Accountant		Salt Lake City, UT 84114												
Date	Telephone	If you have any questions about the form, call or write:												
5/25/2005	(801) 798-3545	Richard Moon												
		Office of the State Auditor												
		Utah State Capitol Office Complex, E310												
		Salt Lake City, UT 84114												
2004 version														