

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

FY 2007	Entity Name: Bear River City		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	Property Taxes			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	16,657	
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		
2	Fee in lieu	T01		
	Local Sales Taxes			
3.1	General sales tax - Local option	T09	81,028	
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	8,626	
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	645	
5.2	Building permit fees	T99	11,386	
5.3	Other licenses, permits & taxes - Specify	T99	1,205	
	animal control			
PART II	REVENUES - Other than tax and intergovernmental revenues			
	Utility Sales Revenue / User Fees			
1.1	Water supply system	A91		29,442
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		27,779
2.2	Storm drainage	A80		
			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

	2.3	Garbage collection / street cleaning	A81		A81	40,241				
	3.1	Parks and recreation charges	A61	8,732	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	8,800	A03					
	3.6	Municipal housing rental projects (gross)	A50		A50					
	3.7	Special police services	A89		A89					
	4.1	Impact fees	A89	21,000	A89	30,000				
	4.2	Connection fees	A89		A89	4,700				
	4.3	Plan check fees	A89		A89					
	4.4	Zoning & subdivision fees	A89	220	A89					
	4.5	Sale of maps & publications	A89		A89					
	5	Other miscellaneous fees	A89	3,903	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		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	10,191	U20	21,463				
	10	Rents and royalties	U40	4,552	U40					
		Miscellaneous								
	11	Other miscellaneous revenue - Specify fundraisers and donations	U99	4,740	U99					
	12	Proceeds from bond issues	NR		NR					
	13	Receipts from sale of real property	U11		U11					
				GOVERNMENTAL FUNDS				ENTERPRISE FUNDS		
				(a)		(b)		(c)		(d)
								(e)		(f)
PART III		INTERGOVERNMENTAL REVENUE					From federal government directly			From federal government directly
	1	General support	C30	From the State	D30	From other local governments	B30		From the State	D30

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

	2	Public safety grants	C89		D89		B89		C89		D89		B89	
	3	Streets and highways / C Roads	C46	39,561	D46		B46		C46		D46		B46	
	4	Community development	C50		D50		B50		C50		D50		B50	
	5	Liquor funds	C89	676	D89		B89		C89		D89		B89	
	6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89	
	7	Other - Specify	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	4,800	F23		G23		E23		F23		G23	
	1.2	Judicial / courts	E25		F25		G25		E25		F25		G25	
	1.3	Legal / attorney	E25		F25		G25		E25		F25		G25	
	1.4	General municipal buildings	E31	11,703	F31	804	G31		E31		F31		G31	
	1.5	Central administration	E29	30,623	F29		G29		E29		F29		G29	
	1.6	Planning and zoning	E29	1,243	F29		G29		E29		F29		G29	
	1.7	Economic development	E89		F89		G89		E89		F89		G89	
	Public Safety													
	2.1	Police	E62		F62		G62		E62		F62		G62	
	2.2	Fire	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	
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32		G32		E32		F32		G32	
	2.4	Corrections / Jail	E05		F05		G05		E05		F05		G05	
	2.5	Protective inspection and regulation	E66	1,549	F66		G66		E66		F66		G66	
	Environment and Housing													
	3.1	Sewer	E80		F80		G80		E80	10,103	F80	40,082	G80	
	3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
	3.3	Solid waste management	E81		F81		G81		E81	29,180	F81		G81	
	3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
	3.5	Housing & community development	E50		F50		G50		E50		F50		G50	
	3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50	
GOVERNMENTAL FUNDS														
ENTERPRISE FUNDS														
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)

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2007

	3.7	Parks and recreation programs (not addressed below.)	E61	2,376	F61	G61	E61	F61	G61	
	3.8	Cultural & community events	E61	7,864	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	12,385	F03	G03	E03	F03	G03	
	3.12	Libraries	E52	565	F52	G52	E52	F52	G52	
	Transportation									
	4.1	Roads & streets - maintenance and construction - See instructions	E44	5,846	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	1,566	F44	G44	E44	F44	G44	
	4.4	Street lighting	E44		F44	G44	E44	12,630	F44	
	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	500	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	1,625		
	Utilities									
	7.1	Water supply system	E91		F91	G91	E91	18,580	F91	
	7.2	Electric power system	E92		F92	G92	E92		F92	
	7.3	Gas supply system	E93		F93	G93	E93		F93	
	7.4	Transit or bus system	E94		F94	G94	E94		F94	
	All Other Expenditures									
	8.1	All other expenditures - See instructions - Specify Refunds	E89	1,380	F89	G89	E89		F89	
	GOVERNMENTAL FUNDS					ENTERPRISE FUNDS				
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		

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

	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			
	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	48	M89	13,760		L89		M89				
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
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	24,601				Z00	9,781					
			GOVERNMENTAL and ENTERPRISE FUNDS						GOVERNMENTAL and ENTERPRISE FUNDS					
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		
												Revenue and nonguaranteed bonds	Guaranteed bonds	
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)	(f)	
	1.1	Water supply system	19A	30,100	29A		39A	4,300		25,800	44A	25,800	41A	
	1.2	Electric supply system	19B		29B		39B				44B		41B	
	1.3	Sewer system	19X	39,500	29X		39X	7,000		32,500	44X	32,500	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			
			GOVERNMENTAL and ENTERPRISE FUNDS						GOVERNMENTAL and ENTERPRISE FUNDS					
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	
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)	(f)	
	1.7	All other purposes	19X		29X		39X				44X		41X	
				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

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 9,625	W31	W61 775,153	
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS
1.	Energy Sales & Use Tax Rate				
2.	Cable TV Franchise Tax Rate				
3.	Telephone Franchise Tax Rate				

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

Remarks:

PART X		Data supplied by:	Include with audit report submitted to:										
Name (Please print)		Jamie Fisher	Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114										
Title													
		Auditor	If you have any questions about the form, call or write:										
Date		Telephone	Kent Godfrey Office of the State Auditor Utah State Capitol Office Complex, E310 PO Box 142310 Salt Lake City, UT 84114-2310										
1/10/2008		435-723-5224	Phone: (801) 538-1384 or 1-800-622-1243 Email: kgodfrey@utah.gov										
2007 Version													