

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

FY 2009	Entity Name: MORGAN 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	254,836	T01	
	1.2	Property Taxes - Debt Service	T01		T01	
	1.3	Property Taxes - RDA Increment	T01	42,999	T01	
	1.4	Property Taxes - Library	T01		T01	
	1.5	Property Taxes - Delinquent	T01	9,770	T01	
	2	Fee in lieu	T01	53,803	T01	
	Local Sales Taxes					
	3.1	General sales tax - Local option	T09	435,575	T09	
	3.2	Highway improvement sales tax	T19		T19	
	3.3	Resort community sales tax	T19		T19	
	3.4	Resort plus sales tax	T19		T19	
	3.5	Energy sales and use tax	T19		T19	
	3.6	Transient room tax	T19		T19	
	3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
	3.8	Other - specify	T19		T19	
	Franchise Tax					
	4.1	Telephone franchise tax	T15	69,638	T15	
	4.2	Cable TV franchise tax	T15		T15	
	4.3	Water franchise tax	T15		T15	
	4.4	Sewer franchise tax	T15		T15	
	4.5	Other - Specify	T15		T15	
	Licenses, Fees and Permits					
	5.1	Business license fees	T99	7,827	T99	
	5.2	Building permit fees	T99	38,265	T99	
	5.3	Other licenses, permits & taxes - Specify	T99	1,403	T99	
		Animal licenses				
PART II	REVENUES - Other than tax and intergovernmental revenues					
	Utility Sales Revenue / User Fees					
	1.1	Water supply system	A91		A91	440,740
	1.2	Electric power system	A92	150	A92	2,030,303
	1.3	Gas supply system	A93		A93	
	1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue					
	2.1	Sewer charges	A80		A80	327,990
	2.2	Storm drainage	A80		A80	

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount
2.3	Garbage collection / street cleaning	A81		231,101
3.1	Parks and recreation charges	A61	1,720	
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		
3.3	Parking facilities, lots & meters	A60		
3.4	Hospital charges received	A36		
3.5	Cemeteries	A03	24,909	
3.6	Municipal housing rental projects (gross)	A50		
3.7	Special police services	A89		
4.1	Impact fees	A89	13,556	23,273
4.2	Connection fees	A89		9,777
4.3	Plan check fees	A89		
4.4	Zoning & subdivision fees	A89		
4.5	Sale of maps & publications	A89		
5	Other miscellaneous fees	A89	11,811	
	Water, Electric, Admin Improvement Fees			
	Special Assessments			
6.1	Street cuts and public improvements	U01		
6.2	Sidewalk & curb repairs	U01		
6.3	Street lighting charges - Lighting districts	U01		
6.4	Other special improvement & service	U01		
	Fines and Forfeitures (Circuit Court)			
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		
7.2	Parking ticket revenue	U99		
	Fines (Justice Court)			
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	59,497	
8.2	Parking ticket revenue	U99		
	Interest, Rents and Royalties			
9	Interest earnings	U20	78,348	15,004
10	Rents and royalties	U40		
	Miscellaneous			
11	Other miscellaneous revenue - Specify	U99	204,376	
	Engineering and State Co-op agreement, Principal on Assessment			

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

	12	Proceeds from bond issues	NR		NR	
	13	Receipts from sale of real property	U11		U11	

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2009

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)	F61	(b)	G61	(c)	E61	(d)	F61	(e)	G61	(f)
3.7	Parks and recreation programs (not addressed below.)	E61	165,490	F61	27,626	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	116,349	F03	28,444	G03	129,160	E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	
Transportation													
4.1	Roads & streets - maintenance and construction - See instructions	E44	356,635	F44	25,286	G44	8,500	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	48,744				
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	75,770					I89					
Utilities													
7.1	Water supply system	E91		F91		G91		E91	352,917	F91		G91	51,132
7.2	Electric power system	E92		F92		G92		E92	1,909,203	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	

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

			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)						
			E89	F89	G89	E89	F89	G89						
8.2	All other expenditures - See instructions - Specify	E89	9,922											
	Shop													
8.3	All other expenditures - See instructions - Specify	E89												
			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	L24		M24	27,684			L24		M24				
2	Highways	L44		M44				L44		M44				
3	Police	L62		M62	275,020			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	63,932			L89		M89				
			GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
PART VI	PERSONNEL EXPENDITURES		Amount						Amount					
			Z00		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.	Z00	337,081					Z00	459,595					
			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			
			(a)	(b)	(c)	(d)	(e)	(f)						
Long-term Outstanding Debt														
1.1	Water supply system	19A	1,153,201	29A		39A	14,508		1,138,693	44A		41A		
1.2	Electric supply system	19B		29B		29B				44B		41B		
1.3	Sewer system	19X		29X		29X				44X		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		24T		34T				44T				

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

		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		
			(a)		(b)		(c)		(d)		(e)		(f)		
	Long-term Outstanding Debt														
1.7	All other purposes	19X	1,184,000	29X		29X	157,000		1,027,000	44X	1,027,000	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		39,081		0	G89	4,982		34,099						
2.2	Accrued leave liability (sick leave and vacation)								42,025						
			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	2,223,629								
PART IX	RATES	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS							
1.	Energy Sales & Use Tax Rate		6%												
2.	Cable TV Franchise Tax Rate														
3.	Telephone Franchise Tax Rate		5%												

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

Remarks:

PART X	Data supplied by:	Include with audit report submitted to:																	
Name (Please print)		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114																	
JENNIFER JOHNSON																			
Title		If you have any questions about the form, call or write: Kent Godfrey Office of the State Auditor Utah State Capitol Office Complex, E310 PO Box 142310 Salt Lake City, UT 84114-2310																	
AUDITOR																			
Date	Telephone	Phone: (801) 538-1384 or 1-800-622-1243 Email: kgodfrey@utah.gov																	
11/6/2009	801.621.0440																		
2009 Version																			