

**UINTAH COUNTY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**UINTAH COUNTY  
BASIC FINANCIAL STATEMENTS  
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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Uintah County  
Vernal, Utah 84078

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Uintah County, Utah (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of American require that the management's discussion and analysis and budgetary comparison information on pages 3 through 11 and pages 69 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 20, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Uintah County's internal control over financial reporting and compliance.

SMUIN, RICH & MARSING

A handwritten signature in cursive script that reads "Amin, Rich & Marsing". The signature is written in black ink and is positioned below the printed name of the firm.

Price, Utah

June 20, 2013

**UINTAH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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This discussion of Uintah County's financial performance provides an overview of the County's financial activities for the year ending December 31, 2012. This report is in conjunction with the County's financial statements. All amounts, unless otherwise indicated, are expressed in **thousands of dollars**.

The purpose of the County is to provide general services to its residents, which includes general government, public safety, public health, highways and public improvements, parks and recreation, and economic development. Additional services provided to residents in the unincorporated areas include road maintenance and fire control.

### **Financial Highlights**

- The assets of Uintah County exceeded its liabilities as of the close of the most recent year by \$381,149 (*net position*). Of this amount, \$56,564 (*unrestricted net position*) may be used to meet the governments' ongoing obligations to citizens and creditors.
- The government's total net position increased due to operations by \$10,653. The revenues and expenditures were less than the adopted budgeted amounts.
- At the close of the current year, the Uintah County governmental funds reported combined ending fund balances of \$69,576, an increase of \$6,032 in comparison with the prior year. Approximately 21.49 percent of this total amount, \$14,973 is available for spending at the government's discretion (*unassigned fund balance*).
- A component unit of the County (Municipal Building Authority), received \$2,761,000 additional new debt this year. The MBA also paid off the 2002 bond with an interest rate of 2.5% and the 2000C bond. The MBA has increased its total debt by \$1,273,692. The remaining debt outstanding in the MBA fund is \$60,800,952.
- At the end of the current year, unassigned fund balance for the general fund was \$14,973 or 68.34 percent of total general fund expenditures and transfers.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Uintah County's basic financial statements. Uintah County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of Uintah County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Uintah County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Uintah County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Uintah County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of Uintah County include general government, public safety, public health, highways and public improvements, parks and recreation, and economic development. The business-type activities of Uintah County are Uintah Care Center, Western Park, Tele-Communication, and Landfill.

The government-wide financial statements include not only Uintah County itself (known as the primary government), but also seven legally separate special service district; for highways and bridges, Recreation, Mental Health, Health Care, Animal Control and Shelter, Impact Mitigation District, and Fire Suppression for which Uintah County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The business type activities for all practical purposes function as departments of Uintah County, and therefore have been included as an integral part of the primary government.

Refer to the table of contents for the location of the government-wide financial statements.

### **Fund financial statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Uintah County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Uintah County can be divided into three categories: governmental funds, enterprise funds, and fiduciary funds.

### **Governmental funds**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Uintah County maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, municipal building authority, municipal services fund, and capital projects fund all of which are considered to be major funds. Data from the other fifteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Uintah County adopts an annual appropriated budget for all its governmental funds. Budgetary comparison statements have been provided for the general fund and major special revenue funds to demonstrate compliance with those budgets.

Refer to the table of contents for the location of the basic governmental fund financial statements.

### **Proprietary funds**

Uintah County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Uintah County uses an enterprise fund to account for its Care Center, Western Park, Tele-Communications, and Landfill operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Care Center, Western Park, Tele-Communication, and Landfill.

Refer to the table of contents for the location of the basic proprietary fund financial statements.

### **Fiduciary funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Uintah County's own programs. The accounting method used for fiduciary funds is much like that used for proprietary funds.

Refer to the table of contents for the location of the basic fiduciary fund financial statements.

### **Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are part of the basic financial statements.

### **Component Units**

The County reports seven component units. The component units have been separately audited. Separately issued financial statements can be viewed or copied at their administrative offices in Vernal, Utah.

### **Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Uintah County.

The combining statements referred to earlier in connection with budget to actual comparison statements for the General and major special revenue funds, as well as non-major governmental and non-major enterprise funds are presented immediately following the required supplementary information.

### Government-wide financial analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Uintah County, assets exceeded liabilities by \$381,149 at the close of the most recent fiscal year.

By far the largest portion of Uintah County's net position (73 percent) is reflected in investment in capital assets (e.g. land, building, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. Uintah County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Uintah County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of Uintah County's net position (12.15 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$56,564) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the year, Uintah County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2012	2011	2012	2011	2012
Current and other assets	\$ 70,827	\$ 76,596	\$ 30,890	\$ 31,103	\$ 101,717	\$ 107,699
Capital assets	328,729	334,865	5,071	4,736	333,800	339,601
Total assets	\$ 399,556	\$ 411,461	\$ 35,961	\$ 35,839	\$ 435,517	\$ 447,300
Long-term debt outstanding	\$ 58,223	\$ 59,295	\$ 175	\$ 150	\$ 58,398	\$ 59,445
Other liabilities	6,261	6,357	362	349	6,623	6,706
Total liabilities	\$ 64,484	\$ 65,652	\$ 537	\$ 499	\$ 65,021	\$ 66,151
Net position:						
Investment in capital assets, net of debt	\$ 268,883	\$ 273,716	\$ 4,871	\$ 4,561	\$ 273,754	\$ 278,277
Restricted	19,076	21,083	170	25,226	19,246	46,309
Unrestricted (deficit)	47,113	51,010	30,383	5,553	77,496	56,563
Total net position	\$ 335,072	\$ 345,809	\$ 35,424	\$ 35,340	\$ 370,496	\$ 381,149

## Governmental activities

Governmental activities increased Uintah County's net position by \$10,736. Key elements of this increase are as follows:

**Table 2**  
**Change in Net Position**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2012	2011	2012	2011	2012
<b>Revenues</b>						
Program Revenues:						
Charges for services	\$ 9,981	\$ 8,593	\$ 1,325	\$ 1,399	\$ 11,306	\$ 9,992
Operating grants and contrib.	3,976	4,839			3,976	4,839
Capital grants and contrib.	4,632	12,985			4,632	12,985
General Revenues:						
Property taxes	15,111	16,188			15,111	16,188
Sales taxes	5,608	7,170	1,224	1,616	6,832	8,786
Grants & contrib.-not restrict.	2,488	2,651			2,488	2,651
Other general revenues	357	1,811	287	403	644	2,214
Total revenues	<u>\$ 42,153</u>	<u>\$ 54,237</u>	<u>\$ 2,836</u>	<u>\$ 3,418</u>	<u>\$ 44,989</u>	<u>\$ 57,655</u>
<b>Program expenses</b>						
General government	\$ 7,944	\$ 8,833			\$ 7,944	\$ 8,833
Public safety	12,215	11,992			12,215	11,992
Public health	3,608	3,853			3,608	3,853
Highways and public improve.	5,218	5,744			5,218	5,744
Parks and recreation	4,231	2,612			4,231	2,612
Conservation & econ. dev.	2,059	5,788			2,059	5,788
Capital outlay	505	2,107			505	2,107
Interest on long term-debt	2,409	2,402			2,409	2,402
Western Park			\$ 1,560	\$ 1,757	1,560	1,757
Care Center			976	914	976	914
Landfill			840	835	840	835
Tele-communications			201	165	201	165
Total expenses	<u>\$ 38,189</u>	<u>\$ 43,331</u>	<u>\$ 3,577</u>	<u>\$ 3,671</u>	<u>\$ 41,766</u>	<u>\$ 47,002</u>
Excess (deficiency) before transfers	\$ 3,964	\$ 10,906	\$ (741)	\$ (253)	\$ 3,223	\$ 10,653
Transfers	(170)	(170)	170	170		
Change in net position	<u>\$ 3,794</u>	<u>\$ 10,736</u>	<u>\$ (571)</u>	<u>\$ (83)</u>	<u>\$ 3,223</u>	<u>\$ 10,653</u>
Net position - beginning	\$ 330,760	\$ 335,072	\$ 35,995	\$ 35,424	\$ 366,755	\$ 370,496
Prior period adjustment	(518)				(518)	
Net position - ending	<u>335,072</u>	<u>345,808</u>	<u>35,424</u>	<u>35,341</u>	<u>370,496</u>	<u>381,149</u>
Change in net position	<u>\$ 3,794</u>	<u>\$ 10,736</u>	<u>\$ (571)</u>	<u>\$ (83)</u>	<u>\$ 3,223</u>	<u>\$ 10,653</u>

Overall, revenues for Uintah County have increased during 2012 as has expenditures. Different categories of revenue have increased, such as, operating and capital grants as well as property taxes. Expenditures for governmental functions have all increased during the current year except public safety and parks and recreation while interest on debt has stayed about the same. Even though revenues and expenditures have both increased during the year the County as a whole had a significant increase in net position for the same year. Some of the changes can be attributed to the continued economic activity because of the demand for energy, which has also increased the assessed value for centrally assessed property, affecting the amount of property taxes received.

### **Business-type activities**

Business-type activities decreased Uintah County's net position by \$83. Although Business-type activities net position decreased, the County has built reserves in business-type funds to be used in future periods, especially the Care Center Fund. Key elements of the change in net position of the business-type activities are shown in Table 2, Change in Net Position.

### **Financial Analysis of the Government's Funds**

As noted earlier, Uintah County used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental funds**

The focus of Uintah County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Uintah County's financing requirements. In particular *unassigned, assigned and committed fund balances* may serve as useful measures of a government's net resources available for spending at the end of the year.

At the end of the year, Uintah County's governmental funds reported combined ending fund balances of \$69,576, an increase of 6,032 from operations, in comparison with the prior year. Approximately 49.41 percent of this amount (\$34,379) constitutes *unassigned and assigned fund balances*, which is available for spending at the government's discretion. The remainder of fund balances are *restricted and committed* to indicate that they is not available for new spending because it has already been restricted or committed. The general fund is the chief operating fund of Uintah County. At the end of the current year, unassigned fund balance of the general fund was \$14,973. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 68.42 percent of total general fund expenditures and transfers.

### **Proprietary funds**

Uintah County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total unrestricted net position of the proprietary funds at the end of the year amounted to \$5,262.

## **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget of \$3,244 can be briefly summarized as follows:

- \$320 increase in general government
- \$185 increase in public safety
- \$350 increase in highways and public improvements
- \$2,389 increase in transfers to other funds

The increase in the general fund budget for the functions of general government, public safety and highways and public improvements were budget changes which anticipated greater increases in the level of spending in these functions, because increase in revenues was expected. Public safety expenditures were up some but were kept in check even though additional costs were associated with the public safety complex. The budget for general fund revenues increased due to the anticipation of increases in grants from the federal government and also because of the allocation of sales tax revenues from the Municipal Services Fund to the General Fund. During the year, however, actual total revenues were greater than budgeted revenues by \$2,196 and actual expenditures were less than budgeted expenditures by \$5,057. The overall increase in general fund, fund balance was \$4,611.

## **Capital Asset and Debt Administration**

### **Capital Assets**

Uintah County's investment in capital assets for its governmental activities as of December 31, 2012, amounts to \$339,601 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, equipment, and infrastructure, which includes roads, highways, bridges and construction in progress. The total net increase in Uintah County's investment in government-wide capital assets for the current year was \$5,801.

Major capital asset events during the current year included the following:

- Capital asset purchases of \$13,438 and dispositions of \$3,628 for governmental activities along with depreciation of \$3,674 are the transactions that account for the net change in capital assets of governmental activities of \$6,136.
- In the business-type activities the County had spending on capital assets for the year of \$24 to purchase equipment. They also had \$359 of depreciation during the current year.

Also, the county has elected to use the modified approach to account for its infrastructure assets, such as roads. That information can be found in the required supplemental information following the notes to the financial statements.

**Table 3**  
**Capital Assets at Year-end**  
**(Net of Depreciation)**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
Right of ways	\$ 3,050	\$ 3,050			\$ 3,050	\$ 3,050
Land	8,789	9,918	\$ 906	\$ 906	9,695	10,824
Buildings	67,598	74,022	3,533	3,354	71,131	77,376
Improvements other than buildings	1,976	2,427	353	329	2,329	2,756
Equipment	3,528	4,405	279	147	3,807	4,552
Infrastructure	240,113	239,973			240,113	239,973
Work in progress	3,675	1,070			3,675	1,070
	<u>\$ 328,729</u>	<u>\$ 334,865</u>	<u>\$ 5,071</u>	<u>\$ 4,736</u>	<u>\$ 333,800</u>	<u>\$ 339,601</u>

Additional information on Uintah County's capital assets can be found in the notes to the financial statements.

**Long-term debt**

At the end of the current year, Uintah County had total bonded debt and notes payable outstanding of \$60,976. The debt represents revenue bonds secured solely by specified revenue sources.

**Table 4**  
**Outstanding Debt at Year-end**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>
Bonds payable	\$ 59,527	\$ 60,801	\$ 200	\$ 175	\$ 59,727	\$ 60,976
Total debt	<u>\$ 59,527</u>	<u>\$ 60,801</u>	<u>\$ 200</u>	<u>\$ 175</u>	<u>\$ 59,727</u>	<u>\$ 60,976</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to two percent of its total fair market value of taxable property in the county. The current debt limitation for Uintah County is \$102,062. At this time Uintah County has no general obligation debt.

Additional information on Uintah County's long-term debt can be found in the notes to financial statements.

### **Economic Factors and Next Year's Budgets and Rates**

- **Anadarko Wins Approval for Greater Natural Buttes Expansion Project**  
On May 8, 2012, U.S. Secretary of the Interior Ken Salazar signed the official Record of Decision, clearing the way for Anadarko's Greater Natural Buttes expansion of more than 3,600 new wells over the next decade in the Uinta Basin of eastern Utah. On June 18, 2012, an additional 1,298 wells were approved for GASCO Energy in a field development project. These balanced projects are expected to support 2,900 jobs during peak construction and generate nearly \$5 billion in federal, state and tribal taxes and royalties. So far in 2013 XTO has been approved for a 250 well project and Koch approved for 124 wells. An up-grader (small refinery) is in the process of permits but has already obtained air quality permits. Financing is very close. Various oil shale and oil sands companies are within 1-5 years of production.
- The unemployment rate for Uintah County is 3.9 percent, which is a decrease from a rate of 4.1 percent a year ago. This is lower than the state's average unemployment rate of 4.9 percent and lower than the national average rate of 7.6 percent.
- The residential building permits increased by approximately 198 percent. Non-residential construction increased from \$5,003 in 2011 to \$18,023 in 2012, and the number of non-residential permits increased from eleven (11) to 24 during 2012. All of this information indicates a rapid increase in growth and new construction. 2013 is looking to be another great year for new construction; we have a hotel that is being built and new subdivisions being developed.
- The Assessed value of Uintah County increased by 2.45 percent over 2012. There was a decrease of 1.95 percent in centrally assessed property. Oil and Gas tax assessment decreased by 6.79 percent from 2012 to 2013, this decrease is a direct result of the average natural gas price for 2012 dropping from an average of \$3.80/Mcf in 2011 to \$2.63/Mcf in 2012, the current price of natural gas is averaging \$3.50/Mcf.

All of these factors were considered in preparing Uintah County's budget for the year, the county reduced its general operating budget from 2012 to 2013 by 5.9%.

### **Requests for Information**

This financial report is designed to provide a general overview of Uintah County's finances for all those with an interest in the government's finances. As disclosed in the notes to the financial statements, separate issued financial statements of component units may be requested from the individual component units administrative offices in Vernal, Utah. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Uintah County Clerk-Auditor, 147 East Main, Vernal, Utah, 84078.

UINTAH COUNTY  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERN- MENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 58,387,031	\$ 5,709,030	\$ 64,096,061	\$ 40,152,917
Investments				4,119,946
Taxes receivable	5,489,593		5,489,593	
Accounts receivable - net	40,714	36,800	77,514	406,617
Other receivables	226,333		226,333	
Internal balances	(116,127)	116,127		
Due from other governmental units	1,429,979		1,429,979	3,357,524
Inventory		14,934	14,934	81,431
Prepaid expenses				455,516
Restricted cash and cash equivalents	5,818,734	25,225,979	31,044,713	10,655,495
Bond discounts	901,907		901,907	
Bond issue costs	320,867		320,867	107,897
Other investments				322,936
Note receivable - noncurrent	4,097,002		4,097,002	
Capital assets (net of accumulated depreciation):				
Land	9,917,777	906,135	10,823,912	2,174,958
Rights of Way	3,050,400		3,050,400	
Water rights				39,990
Buildings	74,021,867	3,354,390	77,376,257	42,599,054
Improvements other than buildings	2,426,949	329,033	2,755,982	1,243,054
Equipment	4,404,988	146,653	4,551,641	3,627,038
Infrastructure	239,972,851		239,972,851	
Work in progress	1,070,355		1,070,355	580,537
<b>Total assets</b>	<b>\$ 411,461,220</b>	<b>\$ 35,839,081</b>	<b>\$ 447,300,301</b>	<b>\$ 109,924,910</b>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,866,761	\$ 44,123	\$ 1,910,884	\$ 5,499,440
Warrants payable	594,333	57,202	651,535	
Retainage payable	87,153		87,153	
Accrued liabilities	185,230	12,129	197,359	784,865
Deposit payable				4,090
Deferred revenue				1,079,501
Bond interest payable	348,571	331	348,902	92,029
Revenue bonds payable - Due within one year	1,505,500	25,000	1,530,500	2,245,112
Capital leases payable - Due within one year				238,500
Revenue bonds payable - Due in more than one year	59,295,453	150,000	59,445,453	26,328,000
Capital leases payable - Due in more than one year				4,718,726
Compensated absences	1,769,482	209,846	1,979,328	426,072
<b>Total liabilities</b>	<b>\$ 65,652,483</b>	<b>\$ 498,631</b>	<b>\$ 66,151,114</b>	<b>\$ 41,416,335</b>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERN- MENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL	
<u>NET POSITION</u>				
Invested in capital assets, net of related debt	\$ 273,715,663	\$ 4,561,211	\$ 278,276,874	\$ 32,209,405
Restricted for:				
Class "B" roads	5,791,927		5,791,927	
Statutory minimum				12677
Animal Care				7513
Uintah Care Center		25,056,115	25,056,115	
Client trust				35,992
Capital projects/Construction	84,803		84,803	6,588,762
Landfill post closure reserve		127,382	127,382	
Permanent funds	2,128,308		2,128,308	
Tri-County Health	562,195		562,195	
Assessing and collecting	585,658		585,658	
Flood control	1,092,775		1,092,775	
Transient room	1,836,598		1,836,598	
Food service	616,149		616,149	
Tort liability	757,555		757,555	
Library	2,720,188		2,720,188	
Debt Service	4,906,604	42,482	4,949,086	3,785,178
Unrestricted	51,010,314	5,553,260	56,563,574	25,869,048
Total net position	<u>\$ 345,808,737</u>	<u>\$ 35,340,450</u>	<u>\$ 381,149,187</u>	<u>\$ 68,508,575</u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Function/Programs	PROGRAM REVENUES				NET (EXPENSE) REVENUE & CHANGES IN NET POSITION			COMPONENT UNITS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT			
					GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 8,832,472	\$ 1,209,585	\$ 41,123		\$ (7,581,764)		\$ (7,581,764)	
Public safety	11,992,156	5,638,198	1,578,348		(4,775,610)		(4,775,610)	
Public health	3,852,519	935,964	2,451,170		(465,385)		(465,385)	
Highways and public improvements	5,744,093	370,547	28,951	\$ 3,365,500	(1,979,095)		(1,979,095)	
Parks and recreation	2,612,333	188,493	502,259	5,893,288	3,971,707		3,971,707	
Conservation and economic development	5,787,730	250,150	237,086	3,726,012	(1,574,482)		(1,574,482)	
Capital outlay	2,106,640				(2,106,640)		(2,106,640)	
Interest on long-term debt	2,402,065				(2,402,065)		(2,402,065)	
<b>Total governmental activities</b>	<b>\$ 43,330,008</b>	<b>\$ 8,592,937</b>	<b>\$ 4,838,937</b>	<b>\$ 12,984,800</b>	<b>\$ (16,913,334)</b>	<b>\$ .....</b>	<b>\$ (16,913,334)</b>	
Business-type activities:								
Western Park	\$ 1,756,866	\$ 332,577				\$ (1,424,289)	\$ (1,424,289)	
Care Center	913,948	216,000				(697,948)	(697,948)	
Landfill	834,838	695,655				(139,183)	(139,183)	
Telecommunications	165,019	154,295				(10,724)	(10,724)	
<b>Total business-type activities</b>	<b>\$ 3,670,671</b>	<b>\$ 1,398,527</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ (2,272,144)</b>	<b>\$ (2,272,144)</b>	
<b>Total primary government</b>	<b>\$ 47,000,679</b>	<b>\$ 9,991,464</b>	<b>\$ 4,838,937</b>	<b>\$ 12,984,800</b>	<b>\$ (16,913,334)</b>	<b>\$ (2,272,144)</b>	<b>\$ (19,185,478)</b>	
<b>Component Units:</b>								
Uintah Transportation Special Service District	\$ 51,025,087	\$ 1,002,005		\$ 18,461,964				\$ (31,561,118)
Tri-County Mental Health & Sub. Abuse	4,342,326	2,470,244	\$ 1,612,508					(259,574)
Uintah Recreation District	6,200,858	1,935,834	4,932,483					667,459
Uintah Health Care Spec. Serv. Dist.	8,228,684	5,474,779	2,489,047					(264,858)
Animal Control Special Service District	846,157	66,679	740,405					(39,073)
Uintah Impact Mitigation Special Service Dist	4,407,035		65,000	730,746				(3,611,289)
Fire Suppression Special Service District	1,729,475	67,279	39,641	25,813				(1,596,742)
<b>Total component units</b>	<b>\$ 76,779,622</b>	<b>\$ 11,016,820</b>	<b>\$ 9,879,084</b>	<b>\$ 19,218,523</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ (36,665,195)</b>
General revenues:								
Property taxes					\$ 15,607,162		\$ 15,607,162	
Delinquent taxes					581,046		581,046	
Sales taxes					7,169,557	\$ 1,615,876	8,785,433	
Transient room tax					897,449		897,449	
Aviation fuel tax					7,896		7,896	
Payment in lieu of taxes					2,651,480		2,651,480	
Grants and contributions not restricted to specific programs								\$ 20,271,242
Contribution to other governments								(223,469)
Unrestricted investment earnings					414,580	398,157	812,737	560,714
Gain/(Loss) on disposal of assets					312,727		312,727	8,582
Miscellaneous					177,890	4,724	182,614	140,314
Special item - Contribution to USU to pay debt and release collateral								(1,575,190)
Transfers					(170,000)	170,000		
<b>Total general revenues, special items and transfers</b>	<b>\$ 27,649,787</b>	<b>\$ 2,188,757</b>	<b>\$ 29,838,544</b>	<b>\$ 19,182,193</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>
<b>Change in net position</b>	<b>\$ 10,736,453</b>	<b>\$ (83,387)</b>	<b>\$ 10,653,066</b>	<b>\$ (17,483,002)</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>
Net position - beginning					335,072,284	35,423,837	370,496,121	85,991,577
<b>Net position - ending</b>	<b>\$ 345,808,737</b>	<b>\$ 35,340,450</b>	<b>\$ 381,149,187</b>	<b>\$ 68,508,575</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>	<b>\$ .....</b>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	GENERAL FUND	MUNICIPAL BUILDING AUTHORITY	MUNICIPAL SERVICES	CAPITAL PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,637,333	\$ 1,409,642	\$ 7,855,345	\$ 19,303,016	\$ 14,519,477	\$ 55,724,813
Receivables (net):						
Accounts					40,714	40,714
Taxes	3,733,729				1,755,864	5,489,593
Other		4,323,335				4,323,335
Due from other governments	262,726	260,967	70,351	203,741	632,194	1,429,979
Restricted investments		3,590,426			2,128,308	5,718,734
<b>Total assets</b>	<b>\$ 16,633,788</b>	<b>\$ 9,584,370</b>	<b>\$ 7,925,696</b>	<b>\$ 19,506,757</b>	<b>\$ 19,076,557</b>	<b>\$ 72,727,168</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash deficit					\$ 244,803	\$ 244,803
Accounts payable	\$ 1,035,882	\$ 164,037	\$ 59,199	\$ 390,536	130,986	1,780,640
Warrants payable	254,231	15,153	40,109	10,342	153,229	473,064
Retainage payable		87,153				87,153
Accrued liabilities	115,624	3,285	29,077		37,244	185,230
Deferred revenue	254,582				125,569	380,151
<b>Total liabilities</b>	<b>\$ 1,660,319</b>	<b>\$ 269,628</b>	<b>\$ 128,385</b>	<b>\$ 400,878</b>	<b>\$ 691,831</b>	<b>\$ 3,151,041</b>
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Note receivables		\$ 4,323,335				\$ 4,323,335
<b>Restricted:</b>						
Class "B" Road					\$ 5,791,927	5,791,927
Tri-County Health					562,195	562,195
Permanent funds					2,128,308	2,128,308
Assessing and collecting					585,658	585,658
Flood control					1,092,775	1,092,775
Transient room					1,836,598	1,836,598
Food service					616,149	616,149
Tort liability					757,555	757,555
Library					2,720,188	2,720,188
Construction-Capital Project		84,803				84,803
Debt Service		4,906,604				4,906,604
<b>Committed:</b>						
Municipal Services			\$ 7,797,311			7,797,311
Regional History Center					205,920	205,920
911 emergency service					1,289,059	1,289,059
Debt Service					499,235	499,235
<b>Assigned:</b>						
Historical preservation					34,276	34,276
Drug court					282,002	282,002
Capital Projects				\$ 19,105,879		19,105,879
<b>Unassigned:</b>						
General fund	\$ 14,973,469					14,973,469
Perpetual care					(17,119)	(17,119)
<b>Total fund balances</b>	<b>\$ 14,973,469</b>	<b>\$ 9,314,742</b>	<b>\$ 7,797,311</b>	<b>\$ 19,105,879</b>	<b>\$ 18,384,726</b>	<b>\$ 69,576,127</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,633,788</b>	<b>\$ 9,584,370</b>	<b>\$ 7,925,696</b>	<b>\$ 19,506,757</b>	<b>\$ 19,076,557</b>	<b>\$ 72,727,168</b>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
BALANCE SHEET RECONCILIATION TO  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

Total fund balances - governmental fund types: \$ 69,576,127

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. These assets consist of:

Land	\$ 9,917,777	
Rights of Way	3,050,400	
Buildings	74,021,867	
Improvements other than buildings	2,426,949	
Equipment	4,404,988	
Infrastructure	239,972,851	
Work in progress	<u>1,070,355</u>	
Total		334,865,187

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Bond discounts	\$ 901,907	
Bond issuance costs	320,867	
Revenue bonds payable - > one year	(59,295,453)	
Revenue bonds payable - due within one year	(1,505,500)	
Bond interest payable	(348,571)	
Compensated absences	<u>(1,769,482)</u>	
Total		(61,696,232)

Internal service funds are used by management to charge the costs of various insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position. 2,779,967

Deferred tax revenue reduced and reported as income because revenue has been earned but was received over 60 days after the end of the year. 380,151

Accumulated effect of crossover amounts charged in prior years to business type activities from Internal Service Fund activity. (96,463)

Net position of government activities \$ 345,808,737

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	GENERAL FUND	MUNICIPAL BUILDING AUTHORITY	MUNICIPAL SERVICES	CAPITAL PROJECT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>						
Taxes	\$ 18,276,493				\$ 6,017,231	\$ 24,293,724
Licenses and permits	131,023		\$ 437,493			568,516
Intergovernmental revenues	5,541,917	\$ 5,922,239	2,990,463	\$ 418,905	5,601,693	20,475,217
Charges for services	1,307,114	4,369,816	149,172	15,020	1,432,970	7,274,092
Fines and forfeitures	555,334					555,334
Interest income	54,338	26,424	65,916	130,568	116,848	394,094
Miscellaneous	629,442	505	37,133		72,711	739,791
<b>Total revenues</b>	<b>\$ 26,495,661</b>	<b>\$ 10,318,984</b>	<b>\$ 3,680,177</b>	<b>\$ 564,493</b>	<b>\$ 13,241,453</b>	<b>\$ 54,300,768</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	\$ 5,299,104		\$ 605,323		\$ 2,620,203	\$ 8,524,630
Public safety	6,413,533	\$ 591,816	3,491,191		605,496	11,102,036
Highways and public improvements	2,064,198		116,013	\$ 3,325	2,800,000	4,983,536
Public health	361,103				2,938,794	3,299,897
Parks, recreation, and public property	370,679		82,808		1,873,831	2,327,318
Conservation and economic development	4,987,464				814,988	5,802,452
Capital outlay		8,502,176		2,521,369		11,023,545
<b>Debt Service:</b>						
Principal retirement		1,397,500				1,397,500
Interest and fiscal charges		2,308,838				2,308,838
<b>Total expenditures</b>	<b>\$ 19,496,081</b>	<b>\$ 12,800,330</b>	<b>\$ 4,295,335</b>	<b>\$ 2,524,694</b>	<b>\$ 11,653,312</b>	<b>\$ 50,769,752</b>
<b>Excess revenues over (under) expenditures</b>	<b>\$ 6,999,580</b>	<b>\$ (2,481,346)</b>	<b>\$ (615,158)</b>	<b>\$ (1,960,201)</b>	<b>\$ 1,588,141</b>	<b>\$ 3,531,016</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Bond proceeds		\$ 2,671,192				\$ 2,671,192
Transfers in		314,275		\$ 2,059,825	\$ 14,900	2,389,000
Transfers out	\$ (2,389,000)				(170,000)	(2,559,000)
<b>Total other financing sources (uses)</b>	<b>\$ (2,389,000)</b>	<b>\$ 2,985,467</b>	<b>\$ .....</b>	<b>\$ 2,059,825</b>	<b>\$ (155,100)</b>	<b>\$ 2,501,192</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>\$ 4,610,580</b>	<b>\$ 504,121</b>	<b>\$ (615,158)</b>	<b>\$ 99,624</b>	<b>\$ 1,433,041</b>	<b>\$ 6,032,208</b>
<b>FUND BALANCES - beginning of year</b>	<b>10,362,889</b>	<b>8,810,621</b>	<b>8,412,469</b>	<b>19,006,255</b>	<b>16,951,685</b>	<b>63,543,919</b>
<b>FUND BALANCES - end of year</b>	<b>\$ 14,973,469</b>	<b>\$ 9,314,742</b>	<b>\$ 7,797,311</b>	<b>\$ 19,105,879</b>	<b>\$ 18,384,726</b>	<b>\$ 69,576,127</b>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds \$ 6,032,208

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

General government	\$	9,389	
Public safety		500,826	
Highways		305,241	
Health		30,800	
Parks and recreation		48,223	
Conservation and economic development		45,860	
Capital Projects Fund		<u>8,916,905</u>	
Total assets shown as expenditures		\$ 9,857,244	
Less: depreciation		<u>(3,674,917)</u>	
Difference between expenditures and depreciation			6,182,327

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.

Loss on disposal of capital assets	\$	<u>(46,281)</u>	
Net change in capital asset transactions			(46,281)

The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these long-term debt transactions. (1,366,919)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Increase in compensated absences) (311,766)

Tax revenue increased because revenue had been earned and reported in the current year but collected and to be reported as revenue in subsequent years (deferred tax revenue). (38,511)

The net income (loss) of certain activities of internal service funds is reported with governmental activities. 285,395

Change in net position of governmental activities \$ 10,736,453

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2012**

	<u>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</u>				INTERNAL SERVICE FUND
	<u>WESTERN PARK</u>	<u>CARE CENTER</u>	<u>NONMAJOR FUNDS</u>	<u>TOTAL BTAs</u>	
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 3,328,353	\$ 560,478	\$ 1,820,199	\$ 5,709,030	\$ 2,907,021
Receivables - net					
Account	4,970		31,830	36,800	
Inventory	14,934			14,934	100,000
Restricted cash and cash equivalents	42,482	25,056,115	127,382	25,225,979	
Total current assets	<u>\$ 3,390,739</u>	<u>\$ 25,616,593</u>	<u>\$ 1,979,411</u>	<u>\$ 30,986,743</u>	<u>\$ 3,007,021</u>
Noncurrent assets:					
Land	\$ 729,835	\$ 125,000	\$ 51,300	\$ 906,135	
Buildings	5,040,203	1,514,921	46,791	6,601,915	
Improvements other than buildings	557,505	195,168	54,136	806,809	
Furniture, fixtures and equipment	835,544		1,260,541	2,096,085	
Accumulated depreciation	(3,164,521)	(1,213,973)	(1,296,239)	(5,674,733)	
Total noncurrent assets	<u>\$ 3,998,566</u>	<u>\$ 621,116</u>	<u>\$ 116,529</u>	<u>\$ 4,736,211</u>	<u>\$ ...</u>
Total assets	<u>\$ 7,389,305</u>	<u>\$ 26,237,709</u>	<u>\$ 2,095,940</u>	<u>\$ 35,722,954</u>	<u>\$ 3,007,021</u>
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	\$ 28,063	\$ 74	\$ 15,986	\$ 44,123	\$ 86,121
Warrants payable	43,707		13,495	57,202	121,269
Accrued interest payable	331			331	
Accrued liabilities	7,493		4,636	12,129	
Current portion of long term debt	25,000			25,000	
Total current liabilities	<u>\$ 104,594</u>	<u>\$ 74</u>	<u>\$ 34,117</u>	<u>\$ 138,785</u>	<u>\$ 207,390</u>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				INTERNAL SERVICE FUND
	WESTERN PARK	CARE CENTER	NONMAJOR FUNDS	TOTAL BTAs	
Noncurrent liabilities:					
Compensated absences	\$ 118,304		\$ 91,542	\$ 209,846	
Revenue bonds payable	150,000			150,000	
Total noncurrent liabilities	\$ 268,304	\$ ...	\$ 91,542	\$ 359,846	\$ ...
Total liabilities	\$ 372,898	\$ ...	\$ 125,659	\$ 498,631	\$ 207,390
Net Position:					
Invested in capital assets, net of related debt	\$ 3,998,566	\$ 621,116	\$ 116,529	\$ 4,736,211	
Restricted	42,482	25,056,115	127,382	25,225,979	\$ 2,799,631
Unrestricted	2,975,359	560,404	1,726,370	5,262,133	
Total net position	\$ 7,016,407	\$ 26,237,635	\$ 1,970,281	\$ 35,224,323	\$ 2,799,631
Adjustment to reflect the consolidation of ISF activities related to enterprise funds				116,127	
Net position of business-type activities				\$ 35,340,450	

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISES FUNDS				INTERNAL SERVICE FUND
	WESTERN PARK	CARE CENTER	NONMAJOR FUNDS	TOTAL BTAs	
Operating revenues:					
Charges for sales and services	\$ 332,577	\$ 216,000	\$ 849,950	\$ 1,398,527	\$ 3,235,830
Total operating revenues	<u>\$ 332,577</u>	<u>\$ 216,000</u>	<u>\$ 849,950</u>	<u>\$ 1,398,527</u>	<u>\$ 3,235,830</u>
Operating expenses:					
Employee salaries and benefits	\$ 900,648		\$ 461,058	\$ 1,361,706	
Office supplies	14,780		716	15,496	
Other supplies and services			48,192	48,192	
Contractual services			25,107	25,107	\$ 2,951,256
Utilities	164,662		6,044	170,706	
Fuel and oil	15,030		77,459	92,489	
Repairs and maintenance	271,082	\$ 75	50,173	321,330	
Depreciation	182,420	37,873	138,361	358,654	
Rental	45,000		110,835	155,835	
Miscellaneous	925		228	1,153	
Advertising	18,949			18,949	
Event costs	140,864			140,864	
Travel	2,809		1,982	4,791	
Telephone	11,595		82,666	94,261	
State assessment			3,850	3,850	
Total operating expenses	<u>\$ 1,768,764</u>	<u>\$ 37,948</u>	<u>\$ 1,006,671</u>	<u>\$ 2,813,383</u>	<u>\$ 2,951,256</u>
Operating income (loss)	<u>\$ (1,436,187)</u>	<u>\$ 178,052</u>	<u>\$ (156,721)</u>	<u>\$ (1,414,856)</u>	<u>\$ 284,574</u>
Nonoperating revenues (expenses):					
Taxes	\$ 1,572,454	\$ 43,422		\$ 1,615,876	
Interest revenue	40,266	343,862	\$ 14,029	398,157	\$ 20,485
Miscellaneous revenue	4,725			4,725	
Interest expense	(953)			(953)	
Contribution to other governments		(876,000)		(876,000)	
Total nonoperating revenues (expenses)	<u>\$ 1,616,492</u>	<u>\$ (488,716)</u>	<u>\$ 14,029</u>	<u>\$ 1,141,805</u>	<u>\$ 20,485</u>
Income (loss) before contributions and transfers	<u>\$ 180,305</u>	<u>\$ (310,664)</u>	<u>\$ (142,692)</u>	<u>\$ (273,051)</u>	<u>\$ 305,059</u>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISES FUNDS				INTERNAL SERVICE FUND
	WESTERN PARK	CARE CENTER	NONMAJOR FUNDS	TOTAL BTAs	
Contributions and Transfers In (Out):					
Transfers in (out)	\$ 170,000			\$ 170,000	
Total contributions and transfers	\$ 170,000	\$ ...	\$ ...	\$ 170,000	\$ ...
Change in net position	\$ 350,305	\$ (310,664)	\$ (142,692)	\$ (103,051)	\$ 305,059
Total net position - beginning	6,666,102	26,548,299	2,112,973		2,494,572
Total net position - ending	<u>\$ 7,016,407</u>	<u>\$ 26,237,635</u>	<u>\$ 1,970,281</u>		<u>\$ 2,799,631</u>
Adjustment to reflect the consolidation of ISF activities related to enterprise funds				19,664	
Changes in net position of business-type activities				<u>\$ (83,387)</u>	

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**UINTAH COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPERETARY FUNDS AND INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</u>				INTERNAL SERVICE FUNDS
	<u>WESTERN PARK</u>	<u>CARE CENTER</u>	<u>NON- MAJOR</u>	<u>TOTAL BTA's</u>	
<b>Cash Flows From Operating Activities:</b>					
Receipts from customers	\$ 327,607	\$ 216,000	\$ 843,483	\$ 1,387,090	\$ 3,235,830
Payments to suppliers	(676,154)		(431,981)	(1,108,135)	(2,868,512)
Payments to employees	(899,491)		(461,852)	(1,361,343)	
Net cash provided (used) by operating activities	<u>\$ (1,248,038)</u>	<u>\$ 216,000</u>	<u>\$ (50,350)</u>	<u>\$ (1,082,388)</u>	<u>\$ 367,318</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Tax revenue	\$ 1,572,454	\$ 43,422		\$ 1,615,876	
Private contributions	4,725			4,725	
Contribution to other governments		(876,000)		(876,000)	
Transfers from other funds	170,000			170,000	
Net cash provided (used) by noncapital financing activities	<u>\$ 1,747,179</u>	<u>\$ (832,578)</u>	<u>\$ ...</u>	<u>\$ 914,601</u>	<u>\$ ...</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Purchase of capital assets	\$ (24,044)			\$ (24,044)	
Principal paid on capital debt	(25,000)			(25,000)	
Interest paid on capital debt	(1,000)			(1,000)	
Net cash provided (used) by capital and related financing activities	<u>\$ (50,044)</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ (50,044)</u>	<u>\$ ...</u>
<b>Cash Flows From Investing Activities:</b>					
Interest and dividends received	\$ 40,266	\$ 343,862	\$ 14,029	\$ 398,157	\$ 20,485
Net cash provided (used) by investing activities	<u>\$ 40,266</u>	<u>\$ 343,862</u>	<u>\$ 14,029</u>	<u>\$ 398,157</u>	<u>\$ 20,485</u>
Net increase (decrease) in cash and cash equivalents	\$ 489,363	\$ (272,716)	\$ (36,321)	\$ 180,326	\$ 387,803
Cash and cash equivalents, January 1	2,881,472	25,889,309	1,983,902	30,754,683	2,619,218
Cash and cash equivalents, December 31	<u>\$ 3,370,835</u>	<u>\$ 25,616,593</u>	<u>\$ 1,947,581</u>	<u>\$ 30,935,009</u>	<u>\$ 3,007,021</u>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
STATEMENT OF CASH FLOWS  
PROPERETARY FUNDS AND INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	WESTERN PARK	CARE CENTER	NON- MAJOR	TOTAL BTA's	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (1,436,187)	\$ 178,052	\$ (156,721)	\$ (1,414,856)	\$ 284,574
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	\$ 182,420	\$ 37,873	\$ 138,361	\$ 358,654	
(Increase) Decrease in accounts receivable	(4,970)		(6,467)	(11,437)	
(Increase) Decrease in inventories	(1,582)			(1,582)	
Increase (Decrease) in accounts payable	(7,491)	75	(27,143)	(34,559)	\$ 76,086
Increase (Decrease) in warrants payable	18,615		2,414	21,029	6,658
Increase (Decrease) in compensated absences	11,194		7,334	18,528	
Increase (Decrease) in accrued liabilities	(10,037)		(8,128)	(18,165)	
Total adjustments	\$ 188,149	\$ 37,948	\$ 106,371	\$ 332,468	\$ 82,744
Net cash provided (used) by operating activities	\$ (1,248,038)	\$ 216,000	\$ (50,350)	\$ (1,082,388)	\$ 367,318

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2012**

	<u>PRIVATE PURPOSE FUNDS</u>		<u>AGENCY FUNDS</u>
	<u>CEMETERY TRUST</u>	<u>GIRT TRUST</u>	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 471,892	\$ 132,613	\$ 18,937,560
Receivables (net):			
Accounts	1,200	5,805	
Taxes			575,296
Total assets	<u>\$ 473,092</u>	<u>\$ 138,418</u>	<u>\$ 19,512,856</u>
<u>LIABILITIES</u>			
Warrants outstanding			\$ 56,920
Due governments and organizations			666,199
Due taxing units			18,789,737
Total liabilities	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ 19,512,856</u>
<u>NET POSITION</u>			
Held in trust	<u>\$ 473,092</u>	<u>\$ 138,418</u>	<u>\$ ...</u>

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**UINTAH COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>PRIVATE PURPOSE FUNDS</u>	
	<u>CEMETERY TRUST</u>	<u>GIRT TRUST</u>
<b>ADDITIONS:</b>		
Contributions:		
Private contributions		\$ 5,805
Charges for goods and services	\$ 21,390	
Investment Earnings:		
Interest	3,623	967
	<u>3,623</u>	<u>967</u>
Total contributions and interest	<u>\$ 25,013</u>	<u>\$ 6,772</u>
 <b>DEDUCTIONS:</b>		
Cemetery maintenance	<u>\$ 49,426</u>	
Total deductions	<u>\$ 49,426</u>	<u>\$ ...</u>
Change in net position	\$ (24,413)	\$ 6,772
Net position - beginning of year	<u>497,505</u>	<u>131,646</u>
Net position - end of year	<u><u>\$ 473,092</u></u>	<u><u>\$ 138,418</u></u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
STATEMENT OF NET POSITION  
COMPONENT UNITS  
DECEMBER 31, 2012**

	UINTAH BASIN TRI-COUNTY MENTAL HEALTH & SUBSTANCE ABUSE AUTHORITY	UINTAH RECREATION DISTRICT	UINTAH TRANSPORTATION SPECIAL SERVICE DISTRICT	UINTAH HEALTH CARE SPECIAL SERVICE DISTRICT	UINTAH COUNTY ANIMAL CONTROL & SHELTER SPECIAL SERVICE DISTRICT	UINTAH IMPACT MITIGATION SPECIAL SERVICE DISTRICT	UINTAH FIRE SUPPRESSION SPECIAL SERVICE DISTRICT	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,768,129	\$ 8,750,220	\$ 24,225,107	\$ 1,232,899	\$ 443,592	\$ 1,554,871	\$ 2,178,099	\$ 40,152,917
Investments	3,065,403	1,054,543						4,119,946
Accounts receivable - net	20,024			386,593				406,617
Inventory				81,431				81,431
Prepaid expenses	307,994		130,000	17,522				455,516
Due from other governmental units	215,812	447,569	1,945,738	132,962	67,184	420,448	127,811	3,357,524
Restricted cash and cash equivalents	43,284	61,442	8,650,806		453,726	1,446,237		10,655,495
Bond issue costs						107,897		107,897
Other investments	322,936							322,936
Capital assets (net of accumulated depreciation):								
Land	403,401	1,714,583					56,974	2,174,958
Water rights		34,990					5,000	39,990
Buildings	2,531,437	16,982,192		15,999		21,574,344	1,495,082	42,599,054
Improvements other than buildings		987,279			139,575		116,200	1,243,054
Equipment	325,309	841,906	17,924	220,551	54,669	20,840	2,145,839	3,627,038
Work in progress		475,866					104,671	580,537
<b>Total assets</b>	<b>\$ 9,003,729</b>	<b>\$ 31,350,590</b>	<b>\$ 34,969,575</b>	<b>\$ 2,087,957</b>	<b>\$ 1,158,746</b>	<b>\$ 25,124,637</b>	<b>\$ 6,229,676</b>	<b>\$ 109,924,910</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 83,065	\$ 64,287	\$ 4,919,305	\$ 181,876	\$ 25,646	\$ 8,050	\$ 181,219	\$ 5,463,448
Accrued wages and liabilities	280,395	187,707		278,620	19,850	8,541	9,752	784,865
Deposit payable					4,090			4,090
Deferred revenue			1,038,036	41,465				1,079,501
Bond interest payable			44,876			47,153		92,029
Client trust payable	35,992							35,992
Revenue bonds payable - Due within one year		172,000	990,000			1,071,000		2,233,000
Capital leases payable - Due within one year	72,500	166,000						238,500
Revenue bonds payable - Due in more than one year		1,493,000	14,010,000			10,825,000		26,328,000
Capital leases payable - Due in more than one year	853,891	3,864,835						4,718,726
Compensated absences		168,316	12,112	136,631	33,031	76,828	11,266	438,184
<b>Total liabilities</b>	<b>\$ 1,325,843</b>	<b>\$ 6,116,145</b>	<b>\$ 21,014,329</b>	<b>\$ 638,592</b>	<b>\$ 82,617</b>	<b>\$ 12,036,572</b>	<b>\$ 202,237</b>	<b>\$ 41,416,335</b>
<b>NET POSITION</b>								
Invested in capital assets, net of related debt	\$ 2,333,756	\$ 15,803,981	\$ 17,924	\$ 236,550	\$ 194,244	\$ 9,699,184	\$ 3,923,766	\$ 32,209,405
Restricted for:								
Statutory minimum			12,677					12,677
Animal care					7,513			7,513
Client trusts and Club House funds	35,992							35,992
Construction projects			6,588,762					6,588,762
Debt Service		39,000	2,192,044			1,554,134		3,785,178
Unrestricted	5,308,138	9,391,464	5,143,839	1,212,815	874,372	1,834,747	2,103,673	25,869,048
<b>Total net position</b>	<b>\$ 7,677,886</b>	<b>\$ 25,234,445</b>	<b>\$ 13,955,246</b>	<b>\$ 1,449,365</b>	<b>\$ 1,076,129</b>	<b>\$ 13,088,065</b>	<b>\$ 6,027,439</b>	<b>\$ 68,508,575</b>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
STATEMENT OF ACTIVITIES  
COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Function/Programs	EXPENSES	PROGRAM REVENUES			UINTAH BASIN	UINTAH RECREATION DISTRICT	UINTAH	UINTAH	UINTAH COUNTY	UINTAH	UINTAH	TOTAL
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIB.	CAPITAL GRANTS AND CONTRIB.	TRI-COUNTY MENTAL HEALTH & SUBSTANCE ABUSE AUTHORITY		TRANSPORTATION SPECIAL SERVICE DISTRICT	HEALTH CARE SPECIAL SERVICE DISTRICT	ANIMAL CONTROL & SHELTER SPECIAL SERVICE DISTRICT	IMPACT MITIGATION SPECIAL SERVICE DISTRICT	FIRE SUPPRESSION SPECIAL SERVICE DISTRICT	
<b>Governmental activities:</b>												
<b>Uintah Transportation Special Service District</b>												
Highways and public improvements	\$ 51,025,087	\$ 1,002,005		\$ 18,461,964		\$ (31,561,118)						\$ (31,561,118)
<b>Uintah Impact Mitigation Special Service Dist.</b>												
Economic development	4,407,035	\$ 65,000	730,746						\$ (3,611,289)			(3,611,289)
<b>Uintah Fire Suppression Special Service Dist.</b>												
General government	515,466										\$ (515,466)	(515,466)
Public safety	1,214,009	67,279	39,641	25,813							(1,081,276)	(1,081,276)
Total governmental activities	\$ 57,161,597	\$ 1,069,284	\$ 104,641	\$ 19,218,523	\$	\$	\$ (31,561,118)	\$	\$	\$ (3,611,289)	\$ (1,596,742)	\$ (36,769,149)
<b>Business-type activities:</b>												
<b>Uintah Basin Tri-County Mental Health &amp; Substance Abuse Auth.</b>												
Health & Substance Abuse Auth.	\$ 4,342,326	\$ 2,470,244	\$ 1,612,508		\$ (259,574)							\$ (259,574)
<b>Uintah Recreation District</b>												
Recreation	6,200,858	1,935,834	4,932,483		\$ 667,459							667,459
<b>Uintah Health Care Special Service District</b>												
Health Care	8,228,684	5,474,779	2,489,047				\$ (264,858)					(264,858)
<b>Animal Control &amp; Shelter Special Service District</b>												
Animal Control & Shelter	846,157	66,679	740,405					\$ (39,073)				(39,073)
Total business-type activities	\$ 19,618,025	\$ 9,947,536	\$ 9,774,443	\$	\$ (259,574)	\$ 667,459	\$ (264,858)	\$ (39,073)	\$	\$	\$	\$ 103,954
Total component units	\$ 76,779,622	\$ 11,016,820	\$ 9,774,443	\$ 19,218,523	\$ (259,574)	\$ 667,459	\$ (31,561,118)	\$ (264,858)	\$ (39,073)	\$ (3,611,289)	\$ (1,596,742)	\$ (36,665,195)
<b>General revenues:</b>												
Grants and contributions not restricted to specific programs												
						\$ 14,880,280		\$ 3,386	\$ 4,005,309	\$ 1,382,267	\$	\$ 20,271,242
Gain/(Loss) on disposal of assets												
					\$ 8,582							8,582
Contribution to other governments												
							\$ (223,469)					(223,469)
Investment earnings												
				\$ 55,559	89,269	345,111	9,185	6,562	36,548	18,480		560,714
Miscellaneous												
				66,676		19	16,246	27,560	7,062	22,751		140,314
Special item - Contribution to USU to pay debt and release collateral												
									(1,575,190)			(1,575,190)
Total general revenues				\$ 122,235	\$ 97,851	\$ 15,225,410	\$ (198,038)	\$ 37,508	\$ 2,473,729	\$ 1,423,498	\$	\$ 19,182,193
Change in net position												
				\$ (137,339)	\$ 765,310	\$ (16,335,708)	\$ (462,896)	\$ (1,565)	\$ (1,137,560)	\$ (173,244)	\$	\$ (17,483,002)
Net position - beginning				7,815,225	24,469,135	30,290,954	1,912,261	1,077,694	14,225,625	6,200,683		85,991,577
Net position - ending				\$ 7,677,886	\$ 25,234,445	\$ 13,955,246	\$ 1,449,365	\$ 1,076,129	\$ 13,088,065	\$ 6,027,439	\$	\$ 68,508,575

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of Uintah County have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements-and Management's Discussion and analysis-for State and Local Governments. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the County's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all the County's activities.

- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including the notes to financial statements).

**A. Reporting Entity**

Uintah County, Utah (the County) operates under a three-member County Commission form of government. The County provides the following services: Countywide services, such as those provided by elected officials (including assessing and collecting property taxes for all taxing districts in the County), health and human services to the unincorporated areas, such as fire and police protection, developmental services, street lighting, traffic engineering, highways, planning and zoning, animal services and justice courts.

The accompanying financial statements include the County, which is a political subdivision with corporate powers created under Utah State law, and all of its component units, collectively referred to as the financial reporting entity. Blended component units, although legally separate entities, are in substance, part of the government's operations. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A. **Reporting Entity (Continued)**

The criteria used by the County to determine the reporting entity consists of including any governmental department, agency, institution, commission or other governmental organization of which the County's governing board has financial accountability. Financial accountability is derived from the governmental units' power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. Financial accountability implies that a governmental unit is dependent on another and the dependent unit should be reported as part of the other. According to these criteria, the County considered the following entities to be component units.

**Blended Component Units** – Tri-County Health Department services the citizens who live in the Tri-County area of Daggett, Uintah and Duchesne Counties. Utah State law allows the creation of multi-county health departments. Local health departments are responsible within their boundaries for providing, directly or indirectly, basic public health services. The County Commissioners, within the boundaries of the health district, appoints the health district board of directors.

Municipal Building Authority of Uintah County was created by the County Commission as a body politic and corporate for the purpose of financing, owning, leasing, or operating facilities to meet the needs of the County government. It is comprised of a governing body that has been appointed by the County Commission and may be removed or replaced at any time by its discretion.

**Discrete Component Units** - These component units are entities, which are legally separate from the County, but are financially accountable to the County and whose relationships with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The Component Units, column of the government-wide financial statements include the financial data of these entities.

Uintah Transportation Special Service District - The District was created by the adoption of a resolution establishing a service district. The District has been established as a separate body politic and corporate. The County appointed the board governing the District. The District was created for the purpose of building, maintaining or improving roads within the District's boundaries. The District was audited and their report issued under separate cover. An audit report can be obtained from their administrative office in Vernal, Utah.

Uintah Basin Tri-County Mental Health and Substance Abuse Local Authority (Northeastern Counseling Center) - The local Mental Health Authority has been established by the County Commissioners for the purpose of directing and providing mental health and substance abuse services to persons within the Mental Health District. The County Commissioners within the District appoint members of the board of directors. The District was audited and their report issued under separate cover. An audit report can be obtained from their administrative office in Vernal, Utah.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Uintah Recreation Special Service District - The District was created by the adoption of a resolution establishing a service district. The District has been established as a separate body politic and corporate. The County appointed the board governing the District. The District was created for the purpose of managing and operating parks and recreation facilities and recreation programs in Uintah County. The District was audited and their report issued under separate cover. An audit report can be obtained from their administrative office in Vernal, Utah.

Uintah Health Care Special Service District – The District was created by the adoption of a resolution establishing the service district. The District is to be administered by an Administrative Control Board, which is to be appointed by the Board of County Commissioners of Uintah County. The purpose of the District is to oversee, administer and manage a county owned, long-term, residential health care and day care facility that is responsive to the needs of the residents, their families, and the community at large, through a consistently high standard of customized, clinical care. The District also oversees and manages the activities of the senior program of the County. The boundaries of the District are the same as Uintah County. The District was audited and their report issued under separate cover. An audit report can be obtained from their administrative office in Vernal, Utah.

Uintah Animal Control & Shelter Special Service District –The District was created by the adoption of a resolution establishing the service district. The District is to be administered by an Administrative Control Board, which is to be appointed by the Board of County Commissioners of Uintah County. The purpose of the District is to manage the proper treatment of animals and protect citizens within the District. Information about the District and its function can be obtained from the administrative office in Vernal, Utah.

Uintah Impact Mitigation Special Service District – The District was created by the adoption of a resolution establishing the service district. The District is administered by an Administrative Control Board, which is appointed by the Board of County Commissioners of Uintah County. The purpose of the District is to promote economic development within the District and manage the impact of growth experienced in the District. Information about the District and its function can be obtained from their administrative office in Vernal, Utah.

Uintah Fire Suppression Special Service District - The District was created by the adoption of a resolution establishing the service district. The District is administered by an Administrative Control Board, which is appointed by the Board of County Commissioners of Uintah County. The District was created to better organize the fire protection service within the County and surrounding area, to provide protection to citizens within the District from fires and make available other emergency services. Information about the District and its function can be obtained from their administrative office in Vernal, Utah.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Government-Wide and Fund Financial Accounting**

The government-wide financial statements ( i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties for goods and services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Direct expenses can include certain indirect costs (administrative overhead charges) that are automatically allocated to the various functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues but are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, component unit funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The remaining governmental and enterprise funds are combined into a single column and reported as other (non-major) funds. The internal service fund is reported in a single column on the proprietary fund financial statements.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental-wide Financial Statements -The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as a liability in the government-wide financial statement, rather than as another financing source as in governmental funds. Amounts paid to reduce long-term debt of the County are reported as a reduction of the related liability, rather than as an expenditure in the government-wide financial statements.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

Governmental Fund Financial Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means that amounts can be reasonably determined within the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Exceptions to this general rule include accumulated unpaid compensated absences and principal and interest on general long-term debt which are recognized when due.

The County reports the following major governmental funds:

- General Fund – The General Fund accounts for all activities not accounted for by other funds of the County. The principal source of revenue for this fund is property taxes.
- Municipal Building Authority - The Municipal Building Authority Fund accounts for the resource for the financing, owning, leasing and operating of facilities to meet the needs of the County government.
- Municipal Services Fund – The Municipal Services Fund accounts for monies received by the County for the purpose of providing municipal type services for the unincorporated areas of the County.
- Capital Project Fund – The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of capital assets other than those financed by proprietary funds.

The County's non-major governmental funds include other special revenue funds, debt service fund and a permanent fund. The non-major special revenue funds account for specific revenue sources that are legally restricted, committed or assigned to expenditures, for specified purposes. The Debt Service Fund accounts for resources used for the payment of interest and principal on general long-term debt obligations. The permanent fund accounts for resources earned and held in the tax stability fund to be used in future periods.

Proprietary Fund Financial Statements – Proprietary funds include enterprise funds and internal service funds. Internal Service funds are used to account for the goods and services provided by one fund to other funds of the County, rather than to the general public. The financial statements of the proprietary funds are reported similar to the government-wide financial statements in that they both use the economic resources measurement focus and the accrual basis of accounting.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses result from providing goods and services relating to the primary operations of the proprietary fund. Other revenues and expenses are reported as non-operating.

The county reports the following major proprietary funds:

- Western Park Fund – The Western Park Fund accounts for the resource and expenditures in the operating and maintaining of the Western Park Arena and related facilities associated with the activities at the arena.
- Care Center Fund – The Care Center Fund accounts for the resources needed for the repayment of debt used in the construction of the Uintah Care Center building and to help in the funding of health care services in the county.

The County's non-major proprietary funds include the Landfill Fund and the Telecom Fund. The Landfill Fund accounts for resources used in the operation of the County landfill. The Telecom Fund accounts for the resources used in maintaining a 911 service for the County.

Internal Service Fund – The Internal Service Fund accounts for the resources used to pay health insurance premiums for the County. The Internal Service Fund is reported on the proprietary fund statements. In the government-wide financial statement, the internal service fund is included with governmental activities since most of the services provided by the internal service fund are for governmental purposes.

Fiduciary Fund Financial Statements – Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for other organizations or individuals. These statements are reported using the economic resources measurement focus and the accrual basis of accounting. The county only has the following two types of fiduciary funds.

- Agency Funds – Agency Funds are used to account for assets held by the County as an agent for other governments, private organizations, or individuals. Agency Funds include Treasurer's Tax Collection and Special Deposits. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.
- Private Purpose Trust – The County has two private purpose trust funds. The Girt Trust fund is interest received by the county from a private contribution, which is used to help under privileged children. The Cemetery Trust fund accounts for revenue received and expenditures by various cemeteries in the County to maintain these cemeteries.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont'd)**

Interfund Transactions – Interfund transactions represent transactions between different funds within the County. In general, interfund activity including internal service fund transactions have been eliminated from the government-wide financial statements in an effort to minimize the doubling-up of revenues and expenditures resulting from such transactions. Interfund services provided and used between different functional categories, however, have not been eliminated from the government-wide financial statement so as not to distort the direct costs and program revenues reported in the various functions concerned.

Transfers between governmental and business-type activities are reported at the net amount in the government-wide Statement of Activities. Interfund receivables and payables have been eliminated from the government-wide Statement of Net Position except for those amounts due between governmental and business-type activities. Such amounts are reported at the net amount as “internal balances” and offset each other to result in a zero balance in the total column.

Program Revenues/Operating Revenues and Expenses From Non-Operating Items – Amounts reported as program revenues include 1) charges for fees, rental, material, supplies, or services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations.

D. **Budgetary Data**

Budgets are presented on the modified accrual basis of accounting for all governmental funds and on the accrual basis for proprietary funds. Budgets are not adopted for the agency fund. All annual appropriations lapse at fiscal year end. The following procedures are used in establishing the budgetary data reflected in the financial statements.

1. A formal budget is adopted for all funds, which require a budget: all general, special revenue, debt service, capital projects, permanent funds and enterprise funds. The budget is a complete financial plan, which identifies all estimated revenues and all appropriations for expenditure for the year. The budget must balance, that is estimated revenues and other financing sources must equal appropriated expenditures.
2. By November 1, the County Auditor submits to the Board of County Commissioners a proposed operating budget for the fiscal year for all funds beginning January 1.
3. The Board of County Commissioners discusses and approves the budget and sets a date for a public hearing on the proposed budget.
4. A public hearing is held to obtain taxpayer comments and the budget is adopted.
5. The Commission can transfer budgeted amounts between line items or departments by resolution, but any action that increases the total general fund budget must be approved by resolution only after a public hearing. (The budgets of other funds may be increased after giving public notice.)

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Cash and Cash Equivalents and Investments**

Cash and investment management in the County is administered by the County Treasurer in accordance with the Utah Money Management Act, Section 51-7 of the Utah code. The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, including investments in the Public Treasurers' Investment Fund (PTIF).

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

Statement of cash flow is presented for proprietary funds under the direct method.

**F. Inventories**

Inventories are stated at the lower of cost or market, determined on a first-in, first-out basis. Inventories are accounted for under the consumption method where inventories are recorded as expenditures when consumed rather than when purchased.

**G. Compensated Absences**

**Paid Time Off** - It is the County's policy to permit employees to accumulate PTO (Paid Time Off) based on the years of service and hours worked. For a full time employee, they will earn 6 hours of PTO for each pay period worked if the County has employed them for 5 years or less. Seven hours can be earned per pay period if the County has employed them for 6 through 10 years and eight hours of PTO per pay period for employees the County has employed eleven or more years. Employees may accumulate earned but unused PTO up to 1,000 hours. Any amount of accumulated PTO over one thousand hours and not used at the end of the year will be purchased by the County at a rate of 70% of the employees current pay rate. Paid time off will be paid to employees at the time of retirement or other change of status.

**Sick Leave Reserve** – Employees of the County who were hired prior to December 31, 2007 and the implementation of the PTO policy will be able to maintain the sick days accumulated during employment. This sick leave reserve can only be used if an employee is absent for three or more consecutive days related to one illness verified by a physician. The first two days must be leave without pay or PTO and the balance may be taken from the sick leave reserve. Upon retirement, the sick leave reserve account balance shall be paid to employees at 50% of their current pay rate.

Accrued unused PTO, which vest to the employee in the government-wide financial statements for governmental activities total \$1,769,482 and for proprietary funds total \$209,846.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

**I. Capital Assets**

Capital assets include land, right of ways, buildings, improvements other than buildings, machinery and equipment, infrastructure (roads and bridges) and construction-in-progress. These assets are reported in the government-wide financial statements in the relevant column on the Statement of Net Position under governmental or business-type activities. Proprietary fund capital assets are also reported in the appropriate fund statements. Capital assets acquired by governmental funds are recorded as expenditures in the governmental fund financial statements. The capitalization threshold for personal property is defined to be assets with a useful life greater than one year and costing at least \$5,000. Assets purchased or constructed are generally recorded at cost. If precise cost is not available (as was the case with certain infrastructure), the asset is recorded at estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

When constructing capital assets, interest expense incurred relating to governmental or proprietary activities is capitalized.

Depreciation of all exhaustible capital assets is charged as an expense against operations for proprietary funds and is charged to the various functional expenses or business-type activities in the government-wide Statement of Activities. Accumulated depreciation is reported on proprietary fund and government-wide Statement of Net Position. Depreciation is provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Buildings	20-40 years
Improvements	15-40 years
Equipment	4-10 years
Infrastructure, (bridges)	40 years

The County has adopted an allowable alternative to reporting depreciation for its road network. Under this alternative method, referred to as the "modified approach," the County must maintain an asset management system and demonstrate that its roads are being preserved at or above condition levels established by County policy. Infrastructure assets accounted for under the modified approach are not depreciated, and maintenance and preservation costs are expensed.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Net Position/Fund Balances**

The difference between assets and liabilities is "Net Position" on the government-wide and proprietary fund financial statements and "Fund Balance" on the governmental fund financial statements. Net Position is divided into invested in capital assets (net of related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon them by external parties or are imposed by constitutional provisions or enabling legislation.

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, committed, assigned and unassigned.

2. **CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012 was as follows:

<b>Primary Government Governmental activities:</b>	<b>BEGINNING BALANCE</b>	<b>INCREASES</b>	<b>DECREASES</b>	<b>ENDING BALANCE</b>
Capital assets not being depreciated:				
Land	\$ 8,789,425	\$ 1,145,077 ✓	\$ 16,725	\$ 9,917,777
Infrastructure (Roads)	238,256,718			238,256,718
Rights of Way	3,050,400			3,050,400
Work in progress	3,675,195	976,404 ✓	3,581,244	1,070,355
Total capital assets not being depreciated	<u>\$ 253,771,738</u>	<u>\$ 2,121,481</u>	<u>\$ 3,597,969</u>	<u>\$ 252,295,250</u>
Capital assets being depreciated:				
Buildings	\$ 76,356,674	\$ 8,292,527	\$ 178,735	\$ 84,470,466
Improvements other than buildings	5,616,530	678,959	75,010	6,220,479
Machinery and equipment	14,192,098	2,345,521 ✓	196,704	16,340,915
Infrastructure (Bridges)	7,320,796			7,320,796
Total capital assets being depreciated	<u>\$ 103,486,098</u>	<u>\$ 11,317,007</u>	<u>\$ 450,449</u>	<u>\$ 114,352,656</u>
Less accumulated depreciation for:				
Buildings	\$ 8,759,166	\$ 1,863,411	\$ 173,978	\$ 10,448,599
Improvements other than buildings	3,640,731	211,677	58,878	3,793,530
Machinery and equipment	10,664,312	1,459,652	188,037	11,935,927
Infrastructure (Bridges)	5,464,486	140,177		5,604,663
Total accumulated depreciation	<u>\$ 28,528,695</u>	<u>\$ 3,674,917</u>	<u>\$ 420,893</u>	<u>\$ 31,782,719</u>
Total capital assets, being depreciated, net	<u>\$ 74,957,403</u>	<u>\$ 7,642,090</u>	<u>\$ 29,556</u>	<u>\$ 82,569,937</u>
Governmental activities capital assets, net	<u>\$ 328,729,141</u>	<u>\$ 9,763,571</u>	<u>\$ 3,627,525</u>	<u>\$ 334,865,187</u>

2. **CAPITAL ASSETS (Continued)**

	BEGINNING BALANCE	INCREASES	DECREASES	ENDING BALANCE
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 906,135			\$ 906,135
Total capital assets not being depreciated	\$ 906,135	\$ ...	\$ ...	\$ 906,135
Capital assets being depreciated:				
Buildings	\$ 6,601,916			\$ 6,601,916
Improvements other than buildings	806,809			806,809
Machinery and equipment	2,072,041	\$ 24,044		2,096,085
Total capital assets being depreciated	\$ 9,480,766	\$ 24,044	\$ ...	\$ 9,504,810
Less accumulated depreciation for:				
Buildings	\$ 3,069,260	\$ 178,266		\$ 3,247,526
Improvements other than buildings	453,927	23,849		477,776
Machinery and equipment	1,792,893	156,539		1,949,432
Total accumulated depreciation	\$ 5,316,080	\$ 358,654	\$ ...	\$ 5,674,734
Total capital assets, being depreciated, net	\$ 4,164,686	\$ (334,610)	\$ ...	\$ 3,830,076
Business-type activities capital assets, net	\$ 5,070,821	\$ (334,610)	\$ ...	\$ 4,736,211
Depreciation expense was charged to functions/programs of the primary government as follows:				
Governmental activities:				
General government			\$ 361,144	
Public safety			1,392,381	
Public Health			477,779	
Highways and public improvements			1,083,025	
Parks and recreation			340,731	
Conservation and economic development			19,857	
Total depreciation expense - governmental activities			\$ 3,674,917	
Business-type activities:				
Care Center			\$ 37,873	
Western Park			182,420	
Landfill			119,533	
Telecom			18,828	
Total depreciation expense - Business-Type Activities			\$ 358,654	
Total depreciation expense			\$ 4,033,571	

### 3. LONG-TERM DEBT

Annual debt service requirements to maturity for bonds are as follows:

Year Ending December 31,	<u>Governmental Activities</u>			<u>Business-type Activities</u>		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 1,505,500	\$ 2,342,712	\$ 3,848,212	\$ 25,000	\$ 875	\$ 25,875
2014	1,557,500	2,301,638	3,859,138	25,000	750	25,750
2015	1,554,500	2,256,387	3,810,887	25,000	625	25,625
2016	1,601,500	2,206,962	3,808,462	25,000	500	25,500
2017	1,652,500	2,153,831	3,806,331	25,000	375	25,375
2018-2022	8,660,453	9,881,550	18,542,003	50,000	375	50,375
2023-2027	9,865,000	8,341,540	18,206,540			
2028-2032	11,313,000	6,364,097	17,677,097			
2033-2037	13,742,000	5,464,287	19,206,287			
2038-2042	9,349,000	722,025	10,071,025			
	<u>\$ 60,800,953</u>	<u>\$ 42,035,029</u>	<u>\$ 102,835,982</u>	<u>\$ 175,000</u>	<u>\$ 3,500</u>	<u>\$ 178,500</u>

Revenue Bonds payable at December 31, 2012 with their outstanding balances, are comprised of the following individual issues:

#### Governmental Activities:

Taxable Lease Revenue Bonds Series 2006A, issued December 19, 2006. The bonds are zero percent bonds with principal payments due beginning October 1, 2008 in the amount of \$166,000 and increasing to \$167,000 on October 1, 2018. The purpose of the bonds is to be used for the construction of a new recreation center in Vernal, Utah. \$ 4,170,000

Taxable Lease Revenue Bond Series 2005, issued on October 25, 2005. The purpose of the bond is to make improvements to Western Parks. Payments begin January 1, 2007 and continue through January 1, 2026. Each annual payment is \$45,000. The bond is a zero percent interest bond. \$ 585,000

On December 21, 2011, the Uintah County Municipal Building Authority issued \$711,000 of Series 2011A Taxable Lease Revenue Bonds. The bonds are to be used for the construction of a new fence around the Uintah County Airport. Principal debt payments begin October 1, 2011 and mature on October 1, 2031. The principal payment amounts ranging from \$27,000 to \$36,000 annually. The bonds carry an interest rate of zero percent interest. \$ 675,000

3. **LONG-TERM DEBT (Continued)**

Governmental Activities (Continued):

Lease Revenue Bond Series 2000D, due in annual installments of \$32,500, beginning September 1, 2002 and maturing September 1, 2021. The bond is a zero percent interest bond. The purpose of the bond is to purchase real property and pay for the construction of a building to house the Northeastern Counseling Center. \$ 292,500

Lease Revenue Bond Series 2004B, due in annual installments of \$35,000 beginning April 1, 2005 and maturing April 1, 2014. The bond is a zero percent interest bond. The purpose of the bonds is to finance the acquisition and construction of shop buildings and related improvements and paying necessary expense incidental thereto. \$ 70,000

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007A. The principal amount of the original issue was \$443,000. The bonds are to be used to purchase equipment for the Road Department. Principal repayments on the bonds begin January 1, 2009 and mature January 1, 2018 with payments ranging from \$44,000 to \$47,000 annually and carry zero percent interest. \$ 225,453

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007B. The principal amount of the original issue was \$625,000. The bonds are to be used to purchase equipment for the Landfill. Principal repayments on the bonds begin April 1, 2009 and mature April 1, 2018 with payments ranging from \$58,000 to \$63,000 annually and carry zero percent interest. \$ 373,000

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007C. The principal amount of the original issue was \$635,000. The bonds are to be used to help in the construction of a building for the Landfill. Principal repayments on the bonds begin April 1, 2009 and mature April 1, 2028 with payments ranging from \$27,000 to \$32,000 annually and carry zero percent interest \$ 507,000

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007D. The principal amount of the original issue was \$2,300,000. The bonds are to be used to help fund the construction of a new building to be leased to Tri-County Health District. Principal repayments on the bonds begin October 1, 2008 and mature October 1, 2037 with payments ranging from \$67,000 to \$77,000 annually and carry zero percent interest. \$ 1,915,000

3. **LONG-TERM DEBT (Continued)**

Governmental Activities (Continued):

During the year ended December 31, 2011, the County received approval to issue Lease Revenue Bonds, Series 2011C in the amount of \$3,000,000, of this amount \$1,889,808 was issued and used in the construction of the new library. The balance of the \$3,000,000 was issued during the year ended December 31, 2012 and used in final construction of the Uintah library. The bonds carry an interest rate of 2.5% per annum and begin to accrue interest on April 1, 2012 with principal and interest payments Beginning April 1, 2013 and continuing on each April 1 thereafter. \$ 3,000,000

On July 31, 2008, Uintah County Municipal Building Authority issued \$39,725,000 of Lease Revenue Bonds, Series 2008A. The bonds are to be used for the construction and furnishing of a new Public Safety Facility. Principal debt payments begin June 1, 2011 with payment amounts ranging from \$730,000 to \$2,410,000 annually. The bonds carry an interest rate of 5.0%. Interest only payments begin December 1, 2008 and continue until June 1, 2011 when both principal and interest on bonds will begin \$38,195,000

On July 31, 2008, Uintah County Municipal Building Authority issued \$10,000,000 of Lease Revenue Bonds, Series 2008B. The bonds are to be used for the construction and furnishing of a new Public Safety Facility. Principal payments on the debt will begin June 1, 2021 with payments ranging from \$391,000 to \$626,000. The bonds will carry a 2.5% interest rate. The first payment is due June 1, 2011 and additional interest only payments will Continue until June 1, 2021. \$10,000,000

On December 21, 2011, the Uintah County Municipal Building Authority issued \$850,000 of Series 2011B Taxable Lease Revenue Bonds for the purpose of purchasing a snowplow to be used at the Uintah County airport. Principal payments on the bonds begin October 1, 2012 and mature October 1, 2026 with payments ranging from \$52,000 to \$57,000 annually and carry a zero percent interest rate. \$ 793,000

Total Governmental Activities Debt \$60,800,953

Business-type Activities :

Limited Obligation Bond Series 1994, due in annual installments ranging from \$23,000 to \$25,000, beginning August 15, 1995 and maturing August 15, 2019. The bond is a .5% interest bond. The purpose of the bond was to finance the costs of improvements to the Uintah County Western Park complex. \$ 175,000

3. **LONG-TERM DEBT (Continued)**

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Bonds payable:					
Revenue bonds	\$ 59,527,261	\$ 2,671,192	\$ 1,397,500	\$ 60,800,953	\$ 1,505,500
Compensated Absences	1,457,716	311,766		1,769,482	
Governmental activity long-term liabilities	<u>\$ 60,984,977</u>	<u>\$ 2,982,958</u>	<u>\$ 1,397,500</u>	<u>\$ 62,570,435</u>	<u>\$ 1,505,500</u>
<b>Business-type activities:</b>					
Bonds payable:					
Revenue bonds	\$ 200,000		\$ 25,000	\$ 175,000	\$ 25,000
Compensated Absences	191,318	\$ 18,528		209,846	
Business-type activity long-term liabilities	<u>\$ 391,318</u>	<u>\$ ...</u>	<u>\$ 25,000</u>	<u>\$ 384,846</u>	<u>\$ 25,000</u>

3. **LONG-TERM DEBT (Continued)**

Component Units

Long-term liability activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Capital leases	\$ 5,223,559		\$ (266,333)	\$ 4,957,226	\$ 238,500
Bonds payable	1,837,000		(172,000)	1,665,000	172,000
Business-type activity long-term liabilities	<u>\$ 7,060,559</u>	<u>\$ ...</u>	<u>\$ (438,333)</u>	<u>\$ 6,622,226</u>	<u>\$ 410,500</u>
Governmental activities:					
Bonds payable:					
Revenue bonds	<u>\$ 20,307,000</u>	<u>\$ 11,671,000</u>	<u>\$ (5,082,000)</u>	<u>\$ 26,896,000</u>	<u>\$ 2,061,000</u>
Governmental activity long-term liabilities	<u>\$ 20,307,000</u>	<u>\$ 11,671,000</u>	<u>\$ (5,082,000)</u>	<u>\$ 26,896,000</u>	<u>\$ 2,061,000</u>

**Proprietary Debt**

On March 16, 1994, Uintah County closed on a limited obligation bond in the amount of \$600,000 for the purpose of financing the costs of improvements to the Uintah County Western Park and to pay certain issuance expenses. The Bond bears interest at the rate of one-half of one percent (0.5%) per annum. Interest on the Bond shall accrue on the unpaid principal balance from August 15, 1994 and shall be payable annually on August 15, of each year commencing August 15, 1995 and ending on August 15, 2019. In order to defease the Bond and to provide funds for the payment of principal and interest on the Bond, the County has entered into an escrow agreement with Westone bank where funds have been deposited and invested in Government Obligations which together with interest earnings to accrue thereon, shall be sufficient to pay the principal of and interest on the Bonds as they become due and payable. The amount held in escrow at December 31, 2012, was \$42,482. The balance outstanding on the limited obligation bond is \$175,000 as of December 31, 2012.

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt**

On October 13, 2000, the Municipal Building Authority of Uintah County issued Lease Revenue Bond Series 2000D in the principal amount of \$650,000 together with a 0% rate of interest. Lease Revenue Bonds, Series 2000D were issued for the purpose of acquisition of land and the construction of a new approximately 7,000 square foot building to house the Vernal offices of the Northeastern Counseling Center and related improvements. Repayment of principal begins September 1, 2002. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
September 1, 2013	\$ 32,500
September 1, 2014	32,500
September 1, 2015	32,500
September 1, 2016	32,500
September 1, 2017	32,500
September 1, 2018	32,500
September 1, 2019	32,500
September 1, 2020	32,500
September 1, 2021	32,500
	<u>\$ 292,500</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On October 25, 2005, Uintah County Municipal Building Authority issued Taxable Lease Revenue Bonds Series 2005 in the principal amount of \$900,000 together with interest at the rate of zero percent. The principal becomes payable beginning January 1, 2007 and matures January 1, 2025. The purpose for issuing the bonds was to construct phase 4 at the Western Park facilities.

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
January 1, 2013	\$ 45,000
January 1, 2014	45,000
January 1, 2015	45,000
January 1, 2016	45,000
January 1, 2017	45,000
January 1, 2018	45,000
January 1, 2019	45,000
January 1, 2020	45,000
January 1, 2021	45,000
January 1, 2022	45,000
January 1, 2023	45,000
January 1, 2024	45,000
January 1, 2025	45,000
	<u>\$ 585,000</u>

On December 9, 2006, the Municipal Building Authority of Uintah County issued Taxable Lease Revenue Bond Series 2006A in the principal amount of \$5,000,000 together with a 0% rate of interest. Lease Revenue Bonds, Series 2006A were issued for the purpose of constructing a new recreation center located in Vernal, Utah. The County will own approximately 37% of the new recreation center building. Repayment of principal begins October 1, 2008 and ending October 1, 2037. The principal payments range from \$166,000 to \$167,000. The repayment schedule is as follows.

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

<u>Principal Payment Date</u>	<u>Amount of Principal Repayment</u>
October 1, 2013	\$ 166,000
October 1, 2014	166,000
October 1, 2015	166,000
October 1, 2016	166,000
October 1, 2017	166,000
October 1, 2018	167,000
October 1, 2019	167,000
October 1, 2020	167,000
October 1, 2021	167,000
October 1, 2022	167,000
October 1, 2023	167,000
October 1, 2024	167,000
October 1, 2025	167,000
October 1, 2026	167,000
October 1, 2027	167,000
October 1, 2028	167,000
October 1, 2029	167,000
October 1, 2030	167,000
October 1, 2031	167,000
October 1, 2032	167,000
October 1, 2033	167,000
October 1, 2034	167,000
October 1, 2035	167,000
October 1, 2036	167,000
October 1, 2037	167,000
	\$ 4,170,000

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On October 13, 2004, the Municipal Building Authority of Uintah County issued Lease Revenue Bonds Series 2004B in the principal amount of \$350,000. The bonds were issued at a zero percent interest rate. The first payment beginning April 1, 2005 and continues each April 1 until the bonds are paid in full at April 1, 2014. The purpose of the bonds is to finance the acquisition and construction of shop buildings and related improvements and paying necessary expense incidental thereto. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
April 1, 2013	\$ 35,000		\$ 35,000
April 1, 2014	35,000		35,000
	<u>\$ 70,000</u>	<u>\$ ...</u>	<u>\$ 70,000</u>

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007A. The principal amount of the original issue was \$443,000. The bonds are to be used to purchase equipment for the Road Department. Principal repayments on the bonds begin January 1, 2009 and mature January 1, 2018 with payments ranging from \$44,000 to \$47,000 annually and carry zero percent interest. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
January 1, 2013	\$ 44,000
January 1, 2014	44,000
January 1, 2015	44,000
January 1, 2016	44,000
January 1, 2017	44,000
January 1, 2018	5,453
	<u>\$ 225,453</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007B. The principal amount of the original issue was \$625,000. The bonds are to be used to purchase equipment for the Landfill. Principal repayments on the bonds begin April 1, 2009, and mature April 1, 2018 with payments ranging from \$58,000 to \$63,000 annually and carry zero percent interest. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
April 1, 2013	\$ 63,000
April 1, 2014	63,000
April 1, 2015	63,000
April 1, 2016	63,000
April 1, 2017	63,000
April 1, 2018	58,000
	<hr/>
	\$ 373,000

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007C. The principal amount of the original issue was \$635,000. The bonds are to be used to help in the construction of a building for the Landfill. Principal repayments on the bonds begin April 1, 2009, and mature April 1, 2028 with payments ranging from \$27,000 to \$32,000 annually and carry zero percent interest. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
April 1, 2013	\$ 32,000
April 1, 2014	32,000
April 1, 2015	32,000
April 1, 2016	32,000
April 1, 2017	32,000
April 1, 2018	32,000
April 1, 2019	32,000
April 1, 2020	32,000
April 1, 2021	32,000
April 1, 2022	32,000
April 1, 2023	32,000
April 1, 2024	32,000
April 1, 2025	32,000
April 1, 2026	32,000
April 1, 2027	32,000
April 1, 2028	27,000
	<hr/>
	\$ 507,000

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

During the year ended December 31, 2007, the Uintah County Municipal Building Authority issued Taxable Lease Revenue Bond, Series 2007D. The principal amount of the original issue was \$2,300,000. The bonds are to be used to help fund the construction of a new building to be leased to Tri-County Health District. Principal repayments on the bonds begin October 1, 2008 and mature October 1, 2037 with payments ranging from \$67,000 to \$77,000 annually and carry zero percent interest. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
October 1, 2013	\$ 77,000
October 1, 2014	77,000
October 1, 2015	77,000
October 1, 2016	77,000
October 1, 2017	77,000
October 1, 2018	77,000
October 1, 2019	77,000
October 1, 2020	77,000
October 1, 2021	77,000
October 1, 2022	77,000
October 1, 2023	77,000
October 1, 2024	77,000
October 1, 2025	77,000
October 1, 2026	77,000
October 1, 2027	77,000
October 1, 2028	77,000
October 1, 2029	77,000
October 1, 2030	77,000
October 1, 2031	77,000
October 1, 2032	77,000
October 1, 2033	77,000
October 1, 2034	77,000
October 1, 2035	77,000
October 1, 2036	77,000
October 1, 2037	67,000
	<u>\$ 1,915,000</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On June 30, 2011, Uintah County Municipal Building Authority issued \$3,000,000 of Lease Revenue Bonds, Series 2011C of which the County received the balance of all loan fund in the year ended December 31, 2012. The bonds are to be used to construct a 30,000 square foot building that will house multiple resources including a regional history center, the Uintah County Archives, computer training classrooms, health information research center, parents information center, emergency literacy center, job resource center and a do-it-yourself learning zone. Interest at the rate of 2.5% per annum on the Series 2011C Bonds shall begin to accrue on April 1, 2012 and the Authority shall make the principal and interest payments stated for each year beginning April 1, 2013 and continuing on each April 1 thereafter until the Series 2011C Bonds shall be paid in full. Principal payments range from \$68,000 to \$140,000.

Principal Payment Date	Principal	Interest	Total
2013	\$ 68,000	\$ 75,000	\$ 143,000
2014	70,000	73,300	143,300
2015	72,000	71,550	143,550
2016	74,000	69,750	143,750
2017	75,000	67,900	142,900
2018	77,000	66,025	143,025
2019	79,000	64,100	143,100
2020	81,000	62,125	143,125
2021	83,000	60,100	143,100
2022	85,000	58,025	143,025
2023	87,000	55,900	142,900
2024	90,000	53,725	143,725
2025	92,000	51,475	143,475
2026	94,000	49,175	143,175
2027	97,000	46,825	143,825
2028	99,000	44,400	143,400
2029	101,000	41,925	142,925
2030	104,000	39,400	143,400
2031	107,000	36,800	143,800
2032	109,000	34,125	143,125
2033	112,000	31,400	143,400
2034	115,000	28,600	143,600
2035	118,000	25,725	143,725
2036	121,000	22,775	143,775
2037	124,000	19,750	143,750
2038	127,000	16,650	143,650
2039	130,000	13,475	143,475
2040	133,000	10,225	143,225
2041	136,000	6,900	142,900
2042	140,000	3,500	143,500
	<u>\$ 3,000,000</u>	<u>\$ 1,300,625</u>	<u>\$ 4,300,625</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On July 31, 2008 Uintah County Municipal Building Authority issued \$39,725,000 of Lease Revenue Bonds, Series 2008A. The bonds are to be used for the construction and furnishing of a new Public Safety Facility. Principal debt payments begin June 1, 2011 with payments ranging from \$730,000 to \$2,410,000 annually. The bonds carry an interest rate of 5.0%. Interest only payments begin on December 1, 2008 and continue until June 1, 2011 when both principal and interest payments on the bonds begin. The repayment schedule is as follows:

Principal Payment Date	Principal	Interest	Total
2013	\$ 850,000	\$ 2,017,713	\$ 2,867,713
2014	900,000	1,978,338	2,878,338
2015	930,000	1,934,838	2,864,838
2016	975,000	1,887,213	2,862,213
2017	1,025,000	1,835,931	2,860,931
2018	1,085,000	1,780,544	2,865,544
2019	1,140,000	1,722,137	2,862,137
2020	1,200,000	1,660,712	2,860,712
2021	865,000	1,606,505	2,471,505
2022	910,000	1,561,050	2,471,050
2023	960,000	1,514,300	2,474,300
2024	1,005,000	1,465,175	2,470,175
2025	1,060,000	1,411,960	2,471,960
2026	1,120,000	1,354,190	2,474,190
2027	1,180,000	1,293,240	2,473,240
2028	1,240,000	1,229,110	2,469,110
2029	1,315,000	1,160,087	2,475,087
2030	1,390,000	1,085,700	2,475,700
2031	1,470,000	1,007,050	2,477,050
2032	1,550,000	924,000	2,474,000
2033	1,640,000	836,275	2,476,275
2034	1,730,000	743,600	2,473,600
2035	1,830,000	645,700	2,475,700
2036	1,935,000	542,163	2,477,163
2037	2,040,000	432,850	2,472,850
2038	2,160,000	317,350	2,477,350
2039	2,280,000	195,250	2,475,250
2040	2,410,000	66,273	2,476,273
	<u>\$ 38,195,000</u>	<u>\$ 34,209,254</u>	<u>\$ 72,404,254</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On July 31, 2008 Uintah County Municipal Building Authority issued \$10,000,000 of Lease Revenue Bonds, Series 2008B. The bonds are to be used for the construction and furnishing of a new Public Safety Facility. Principal debt payments begin June 1, 2021 with payments ranging from \$391,000 to \$626,000 annually. The bonds carry an interest rate of 2.50%. Interest only payments begin on June 1, 2011 and continue until June 1, 2021 when both principal and interest payments on the bonds begin. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013		\$ 250,000	\$ 250,000
2014		250,000	250,000
2015		250,000	250,000
2016		250,000	250,000
2017		250,000	250,000
2018		250,000	250,000
2019		250,000	250,000
2020		250,000	250,000
2021	\$ 391,000	250,000	641,000
2022	401,000	240,225	641,225
2023	411,000	230,200	641,200
2024	422,000	219,925	641,925
2025	432,000	209,375	641,375
2026	443,000	198,575	641,575
2027	454,000	187,500	641,500
2028	465,000	176,150	641,150
2029	477,000	164,525	641,525
2030	489,000	152,600	641,600
2031	501,000	140,375	641,375
2032	514,000	127,850	641,850
2033	526,000	115,000	641,000
2034	540,000	101,850	641,850
2035	553,000	88,350	641,350
2036	567,000	74,525	641,525
2037	581,000	60,350	641,350
2038	596,000	45,825	641,825
2039	611,000	30,925	641,925
2040	626,000	15,650	641,650
	<u>\$ 10,000,000</u>	<u>\$ 4,829,775</u>	<u>\$ 14,829,775</u>

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On December 21, 2011, the Uintah County Municipal Building Authority issued \$711,000 of Series 2011A Taxable Lease Revenue Bonds. The bonds are to be used for the construction of a new fence around the Uintah County Airport. Principal debt payments begin October 1, 2011 and mature on October 1, 2031. The principal payment amounts ranging from \$27,000 to \$36,000 annually. The bonds carry an interest rate of zero percent interest. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
October 1, 2013	\$ 36,000
October 1, 2014	36,000
October 1, 2015	36,000
October 1, 2016	36,000
October 1, 2017	36,000
October 1, 2018	36,000
October 1, 2019	36,000
October 1, 2020	36,000
October 1, 2021	36,000
October 1, 2022	36,000
October 1, 2023	36,000
October 1, 2024	36,000
October 1, 2025	36,000
October 1, 2026	36,000
October 1, 2027	36,000
October 1, 2028	36,000
October 1, 2029	36,000
October 1, 2030	36,000
October 1, 2031	27,000
	<hr/>
	\$ 675,000

3. **LONG-TERM DEBT (Continued)**

**General Governmental Type Debt (Continued)**

On December 21, 2011, the Uintah County Municipal Building Authority issued \$850,000 of Series 2011B Taxable Lease Revenue Bonds for the purpose of purchasing a snowplow to be used at the Uintah County airport. Principal repayments on the bonds begin October 1, 2012, and mature October 1, 2026 with payments ranging from \$52,000 to \$57,000 annually and carry zero percent interest. The new snowplow is collateral for these bonds. The repayment schedule is as follows:

<u>Principal Payment Date</u>	<u>Amount of Principal Payment</u>
October 1, 2013	\$ 57,000
October 1, 2014	57,000
October 1, 2015	57,000
October 1, 2016	57,000
October 1, 2017	57,000
October 1, 2018	57,000
October 1, 2019	57,000
October 1, 2020	57,000
October 1, 2021	57,000
October 1, 2022	57,000
October 1, 2023	57,000
October 1, 2024	57,000
October 1, 2025	57,000
October 1, 2026	52,000
	<hr/>
	\$ 793,000

#### 4. DEPOSITS AND INVESTMENTS

It is the County's policy to follow the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) (the Act) in handling its depository and investment transactions. The Act creates the Utah Money Management Council (the "Council"), a five-member body, appointed by the Governor of the State, which exercises oversight of public deposits and investments.

The County maintains a cash and investment pool that is used by all funds. Each major fund's portion of this pool, and the aggregate portion of the pool relating to non-major funds and internal service funds, is displayed on the Balance Sheet for Governmental Funds and the Statement of Net Position for proprietary funds, respectively, as "cash and investments." Total non-fiduciary cash and investments are also reflected on the government-wide Statement of Net Position. The fiduciary fund's portion is found on the Statement of Fiduciary Assets and Liabilities. Income from the investment of the pooled cash is allocated based on each fund's balance in the pool. In addition, cash is separately held by several funds.

##### *Custodial Credit Risk-Deposits*

The Act requires the depositing of public funds only in a "qualified depository" or a "permitted depository". A "qualified depository" is a Utah depository institution, which complies with capital ratios and public deposit limits established by rule of the Council and which has been certified by the State Commissioner of Financial Institutions for deposit of public funds. A "permitted depository" is an out-of-state financial institution that meets quality criteria established by rule of the Council. The custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be recovered.

The County's deposits are insured up to \$250,000, per account by the Federal Deposit Insurance Corporation. The deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Uninsured deposits are not collateralized nor are they required to be by State statute. At December 31, 2012, the bank balance of the County's deposits was \$8,746,673 of which Federal Deposit Insurance Corporation covers \$250,000.

##### *Investments*

Investments are recorded at fair value or at cost where there is no material difference from fair value based upon quoted market prices as of December 31, 2012, with the difference between the purchase price and market price being recorded as interest income.

The Act also defines the types of securities allowed as appropriate investments for the County and the conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories, certified dealers, or directly with the issuer of the securities.

Allowable investments under the Act include:

- Negotiable or nonnegotiable deposits of qualified depositories and permitted depositories.
- Repurchase agreements with qualified depositories or government security dealers certified by the director of the State Division of Securities as meeting quality criteria established by the State Money Management Council.

**4. DEPOSITS AND INVESTMENTS (Continued)**

Allowable investments under the Act include (Continued):

- Commercial paper, which is classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investors Service or Standard and Poor’s, which have a remaining term of 270 days or less.
- Bankers’ acceptances, that are eligible for discount at a Federal reserve bank and which have a remaining term of 270 days or less.
- Obligations of the United States Treasury, including bills, notes, and bonds.
- Obligations other than mortgage pools and other mortgage derivative products issued by or fully guaranteed as to principal and interest by the following agencies or instrumentalities of the United States in which a market is made by a primary reporting government securities dealer: Federal Farm Credit banks, Federal Home Loan banks, Federal National mortgage Association, Federal Home Loan Mortgage Corporation, Student Loan Marketing Association, Federal Agriculture Mortgage Corporation, and Tennessee Valley Authority.
- Corporate obligations maturing in two years or less, which are rated “A” or higher by two nationally recognized statistical rating organizations, one of which must be Moody’s Investors Service or Standard and Poor’s.
- Shares or certificates in a money market mutual fund that comply with Rule 2a-7 of the Securities Exchange Commission.
- Utah Public Treasurer’s Investment Fund.

The carrying amount and fair value of the County’s investments at December 31, 2012 is as follows:

<u>Investment Type</u>	Carrying Amount and Fair Value	<u>Investment Maturities (in years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
<u>Debt Securities</u>					
U.S. Treasury Securities	\$ 2,404,722	\$ 2,404,722			
Corporation bonds	11,290,257	11,290,257			
Repurchase agreements	3,246,814	3,246,814			
Collateralized Money Market	42,482	42,482			
	<u>\$ 16,984,275</u>	<u>\$ 16,984,275</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
<u>Other Investments</u>					
Utah Public Treas. Invest. Fund	<u>70,634,752</u>				
Total investments	<u>\$ 87,619,027</u>				

**4. DEPOSITS AND INVESTMENTS (Continued)**

The Utah Public Treasurer’s Investment Fund (“the Pool”) is a voluntary external Local Government Investment Pool managed by the Utah State Treasurer to improve investment efficiency and yield. These monies are invested in securities permitted by the Act and contain no withdrawal restrictions other than timely notice of intent to withdraw an amount greater than \$2 million. Investment activity of the State Treasurer in the management of the Pool is reviewed monthly by the Council and is audited by the Utah State Auditor. Monies invested in this fund are not insured and are subject to the same market risks as any similar investment in money market funds. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares

Government and agency securities consist of U.S. Treasury bonds, notes and bills, Federal Home notes and government mutual funds with underlying securities that are U.S. Treasury bonds, notes and bills.

***Interest Rate Risk-Investments***

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The County’s policy for managing interest rate risk is to comply with the Utah Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper and bankers’ acceptances to 270 days or less and to 365 days or less for fixed rate negotiable deposits, and fixed rate corporate obligations. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years.

***Credit Risk of Debt Securities***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County and Component Units follows the Utah Money Management Act as previously discussed as its policy for reducing exposure to investment credit risk.

The County’s rated debt investments as of December 31, 2012 were rated by Standard and Poor’s and/or an equivalent nationally recognized statistical rating organization and the ratings are presented below using the Standard and Poor’s rating scale.

	Carrying Amount and Fair Value	Quality Rating
<b><u>Debt Securities</u></b>		
U.S. Treasury Securities	\$ 2,404,722	Not Rated
Corporate Bonds	11,290,257	A or higher
Repurchase Agreement	3,246,814	Not Rated
Collateralized Money Market	42,482	Not Rated

4. **DEPOSITS AND INVESTMENTS (Continued)**

*Custodial Credit Risk-Investment*

Custodial credit risk for investments is the risk that, in the event of a failure of the counter party, the County will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The County complies with the custody requirements of the Utah Money Management Act and Rules of the Money Management Council. All investment securities are required to be held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository, in the Federal Book Entry system or in the book-entry records of the issuer of the security in the name of the public entity. All investment securities are held in a qualified depository certified by the Commissioner of Financial Institutions as adhering to the rules of the Utah Money Management Council or in the book entry records of the issuer of the security.

The County's investments at December 31, 2012 were held by the County or in the County's name by the County's custodial banks with qualified depositories totaling \$70,634,752 where the underlying securities were uninsured and held by the investment's counterparty.

*Concentration of Credit Risk-Investment*

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The County's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to between 5% and 10% depending upon the total dollar amount held in the portfolio. The Money Management Council limitations do not apply to securities issued by the United States government and its agencies. The County complies with the concentration limits of Rule 17 of the Utah Money Management Act.

5. **PENSION PLANS**

Uintah County contributes to the Local Governmental Contributory Retirement System and Public Safety Retirement System for employers with Social Security coverage cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems. Utah Retirement Systems provide refunds, retirement benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries in accordance with retirement statutes.

The Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the Local Governmental Contributory Retirement System and Public Safety Retirement System for employers with Social Security coverage. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102 or by calling 1-800-365-8772.

5. **PENSION PLANS (Continued)**

Plan members in the Local Governmental Contributory Retirement System are required to contribute 6.0% of their annual covered salary (some or all of which maybe paid by the County) and Uintah County is required to contribute 9.76% and 13.69% of Tier 1 and Tier 2 respectfully of their annual covered salary from January 2012 through June 2012. Uintah County is required to contribute 12.03% and 14.51% of Tier 1 and Tier 2 respectfully of employees' annual covered salaries from July 2012 through December 2012. In the Public Safety Retirement System for employers with Social Security coverage contributory division members are not required to make contributions of their annual salaries but Uintah County is required to contribute 18.79% of employees' annual salary from January to June and contribute 19.25% of employees' annual salary from July to December. Also in the Public Safety Retirement System other division A noncontributory members are not required to make contributions of their annual salaries but Uintah County is required to contribute 27.07% of employees' annual salary from January to June and contribute 30.45% of employees' annual salary from July to December. The contribution rates are the actuarially determined rates. The contribution requirements of the Systems are authorized by statute and specified by the Board.

Uintah County contributions to the Local Governmental Contributory Retirement System for the years ending December 31, 2012, 2011 and 2010 were \$1,286,474, \$1,122,839 and \$1,071,395 respectively and for the Public Safety Retirement System the contributions for December 31, 2012, 2011 and 2010 were \$656,823, \$642,056 and \$622,567 respectively. The contributions were equal to the required contributions for each year.

6. **CONTINGENT LIABILITIES**

Uintah County has several pending lawsuits and notice of claims filed by different individuals. These cases are currently pending and the outcome is undeterminable at this time. The County has taken the position to vigorously contest these suits.

7. **PROPERTY TAX CALENDAR**

The County adopts, by June 22, the proposed tax rates as part of its budget for the current year, which began January 1. If the proposed rates exceed a certified tax rate, special public hearings must be held before the final rate is adopted. The final tax rate is assessed by the county assessor on property in the County on the prior January 1. The taxes are payable to the county treasurer by the end of November and are remitted to the County by the county treasurer as collected.

**8. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains Enterprise Funds, which provide sanitation services, telecommunication, special activities and nursing home services. Segment information for the year ended December 31, 2012 is as follows:

	<u>Landfill</u>	<u>Telecom- munications</u>	<u>Western Park</u>	<u>Care Center</u>
Operating Revenues:				
Charges for services	\$ 695,655	\$ 154,295	\$ 332,577	\$ 216,000
Depreciation expense	119,533	18,828	182,420	37,873
Operating income (loss)	(145,997)	(10,724)	(1,436,187)	178,052
Tax revenues			1,572,454	43,422
Operating transfers in			170,000	
Net income/(loss)	(132,349)	(10,343)	350,305	(310,664)
Property, plant and equipment:				
Additions			24,044	
Deletions				
Net working capital	1,889,130	56,164	3,286,145	25,616,519
Total assets	2,001,604	94,336	7,389,305	26,237,709
Total net position	1,891,441	78,840	7,016,407	26,237,635

**9. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In 1992, the County joined together with other counties in the State to form the Utah Association of Counties (UAC), a public entity risk pool currently operating as a common risk management and insurance program for member Counties. The County pays an annual premium to UAC for its general insurance coverage. The Agreement for Formation of the UAC provides that UAC will be self-sustaining through member premiums and will reinsure through commercial companies.

The County continues to carry commercial insurance for workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past two years.

**10. MUNICIPAL SOLID WASTE LANDFILL**

Uintah County has a landfill that operates within the County. The County has filed with the State for operating permits for the landfill and has received a written approval. The County has received the landfill permit to stay in operation effective November 1, 2000 and expires October 31, 2005. On August 31, 2005 Uintah County submitted a permit renewal form to the State of Utah. The State had not finished processing this permit as of May 21, 2012 but has allowed the County to continue to operate the Landfill until the permit is processed.

Uintah County has obtained information necessary to determine the nature and source of landfill closure and post closure care requirements. An amount of liability for closure and post closure care costs, estimated total current cost of closure and post closure care remaining to be a recognized, percentage of landfill capacity used to date and the nature of the estimates and the potential for changes due to inflation or deflation, technology, or applicable laws or regulations has been calculated by the County and the engineers. At December 31, 2012, closure and post closure costs are estimated at \$396,485 for the Uintah County Municipal Landfill and \$50,267 for the Lapoint Landfill. The County has not recognized any estimated costs of closure and post closure only those costs of maintaining the Landfill and current costs associated with ongoing closure costs. The County has set aside an amount of \$127,382 to be put into an account held by the Utah Public Treasurer's Investment Pool. Each year the County will contribute an additional \$6,500 to this fund. The accumulated amount will be used for the above costs. The County estimates the remaining landfill life to 100 years. The percentage of capacity used is estimated at 20%.

**11. RECONCILIATION OF INTERFUND TRANSFERS**

The following table provides a reconciliation of all interfund transfers:

	TRANSFERS IN				Total
	Capital Projects Funds	Municipal Building Authority	Western Park Funds	Nonmajor Governmental Funds	
Transfer Out:					
General Fund	\$ 2,059,825	\$ 314,275		\$ 14,900	\$ 2,389,000
Nonmajor Funds			\$ 170,000		170,000
	<u>\$ 2,059,825</u>	<u>\$ 314,275</u>	<u>\$ 170,000</u>	<u>\$ 14,900</u>	<u>\$ 2,559,000</u>

A transfer from the Food Service Tax Fund in the amount of \$170,000 was made to Western Parks Fund to defray the costs of providing service for tourism. A transfer from the General Fund of \$2,389,000 went to several funds including the Municipal Building Authority Fund, Drug Court Fund and Capital Projects. These transfers were made for the Drug Court fund to help in covering operational costs, the capital project fund to help in funding some future construction projects and to the MBA fund to help pay costs of up keep and maintenance cost of capital assets.

**12. USE OF ESTIMATES**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**13. FUND BALANCE RESTRICTIONS/NET POSITION RESTRICTIONS**

The county has restricted the following fund balances of governmental funds and net position for proprietary funds:

**Governmental Funds**

\$5,791,927 has been restricted in the "B" Road Fund for the purpose of maintaining, improving, repairing or replacement of "B" roads in Uintah County.

\$585,658 has been restricted through a certified rate to be used in the Assessing and Collecting Fund to help in meeting the costs associated with the assessing and collecting property taxes in the County.

\$4,906,604 has been restricted in the Municipal Building Authority Fund for the purpose of paying principal and interest on general long-term debt.

\$84,803 has been restricted in the MBA Fund for the purpose of helping in construction of the new Uintah County Library.

\$1,092,775 has been restricted in the Flood Control Funds to be used for the purpose of helping offset the costs of flooding in the County.

\$562,195 has been restricted in the Tri-County Health District Fund by state and federal governments along with contribution from other local governments for the purpose of provided basic public health services for residents with the District's boundaries.

\$2,128,308 has been restricted in the Tax Stability Fund for the purpose of providing funding for the County during hard economic times.

\$1,836,598 has been restricted through collection of transient room tax to be used to help promote economic development and tourism.

\$616,149 has been restricted through the collection of sales tax to be used for the promotion of tourism and food services in the County.

\$757,555 has been restricted in the Tort Liability Fund for the purpose of meeting the costs of providing insurance and meeting claims for liability issues for the County

**13. FUND BALANCE RESTRICTIONS/NET POSITION RESTRICTIONS (Continued)**

Governmental Funds

\$2,720,188 has been restricted in the Library Fund for the purpose of covering the operation and maintenance of the Library and help cover the costs in the construction of a new County Library.

Proprietary Funds

\$42,482 has been restricted in the Western Park Fund to be invested and to accumulate an amount necessary to retire bonds.

\$127,382 has been restricted in the Landfill Fund as a post closures reserve fund to cover costs to close the landfill and maintain the landfill after closure.

\$25,056,115 has been restricted due to a special sale tax to be used for the Uintah Care Center for current and future operation of the facility.

The County has also restricted nets position in the Government-wide financial statements. The nets position restricted are the same amounts that have been restricted in the fund financial statements.

**14. TERMINATION BENEFITS**

The County pays termination benefits to employees of the County that qualify under their policy. The policy states that the County will pay up to 90 percent of an employee's health insurance premium after retirement if they qualify for a pension through the Utah State Retirement System and has worked 20 years for the County. If employees have worked less than 20 years, the County will pay 5% per year as a percentage of the 90% benefit. Therefore, if an employee had worked for 10 years and qualified for a pension through the Utah State Retirement System the County would pay 50% of the 90% health insurance benefit. This benefit is available to employees only until they qualify for Medicare. For the year ended December 31, 2012, the County paid \$103,401 of termination benefits. At December 31, 2012, the County had 12 employees that qualified for this benefit. The County has elected to pay termination benefits on a pay-as-you-go basis.

The present value of expected future benefit payments is \$339,293. To determine this benefit the County has discounted expected future benefits at a discount rate of 2.338% and used healthcare cost trend rate of 3.3%.

**15. POST EMPLOYMENT BENEFITS**

Tri-County Health Department, a component unit of Uintah County, offers certain other post employment benefits to it employees. During 2008, the District hired a firm to help in calculating the District's annual required contribution. The District's fiscal year end is June 30, and the annual required contribution for the District is due June 30, 2012. Scenic Valley Associates used the Alternative Measurement Method in there calculation and it was determined that Tri-County Health Department has an annual required contribution of \$29,089. Some of the key results of the analysis are normal costs equaled \$14,831 with amortization payment of \$14,258. The unfunded actuarial accrued liability was zero. During the year ended 2012, the District paid the unfunded accrued liability.

16. **RESTRICTED CASH AND CASH EQUIVALENTS**

The County has restricted certain cash and investments in governmental and enterprise funds in the following amounts for the purposes indicated below:

Governmental Funds:	
Municipal Building Authority	\$3,590,426
Permanent Fund	2,128,308
Enterprise Funds:	
Western Park Fund	\$ 42,482
Uintah Care Center Fund	25,056,115
Landfill Fund	127,382

Municipal Building Authority Fund – These are funds that have been restricted and set aside in escrow and reserve accounts to be used for the construction of a new library and to make principal and interest payments on various revenue bonds or to meet retainage requirements.

Permanent Fund – The County created a Tax Stability Fund to be used at slow economic times. These funds cannot be used without a public hearing and notification of the general public and approval of the County Commissioners.

Western Park Fund – The fund has restricted money in an escrow account to be used for the retirement of limited obligation bonds.

Uintah Care Center Fund - These are fund that have been generated through a special sales tax levy and are to be used for the current and future operation and maintenance of the Uintah Care Center.

Landfill – The County has set aside funds on an annual basis into the Public Treasurers Investment Pool to be used for closure and post closure costs associated with its Landfill.

17. **FUND EQUITY**

In February 2009, GASB issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, effective for fiscal years beginning after June 15, 2010. Fund balance classification changes apply only to governmental fund types; thus, only fund financial statements are affected.

**Nonspendable Fund Balance** – Fund balances are reported as nonspendable when they cannot be spent because they are not spendable in form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance**-Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, or by law through constitutional provisions or enabling legislation.

17. **FUND EQUITY (Continued)**

**Committed Fund Balance**-Fund balances are reported as committed when the County Commission, the County's highest level of decision-making authority, formally designates the use of resources, by resolution, for a specific purpose. The same formal action must be taken to remove or change the constraints placed on the resources.

**Assigned Fund Balance**-Fund balances are reported as assigned when the County intends to use funds, which are neither restricted nor committed, for a specific purpose. Additionally, funds in special revenue, debt service, and capital project funds are by their nature assigned to the purpose of those respective funds. The County Commission is the body which assigns funds for specific uses.

**Unassigned Fund Balance**-Fund balances in the general fund are reported as unassigned when they are neither restricted, committed nor assigned. They may be used for any governmental purpose. In other governmental funds, the unassigned classification is only used to report a negative fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the unwritten policy and practice of the County to consider restricted amounts to have been spent first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the unwritten policy and practice of the County that committed amounts will be spent first, followed by assigned amounts, and then unassigned amounts.

The County has not adopted a formal policy regarding a minimum fund balance, but follows Utah State law which requires all County's to maintain a minimum general fund balance equal to 5% of total general fund revenues to be maintained and not budgeted.

18. **RELATED PARTY TRANSACTIONS**

The County had the following two related party transactions.

Beaver Fire & Safety

The Beaver Fire & Safety business is owned by the husband of Liz Grimshaw, one of the employees of Uintah County. The County purchases fire extinguishers from them as well as having them do inspections of the County buildings. Uintah County paid the Beaver Fire & Safety Company \$2,096.00 during the year ended December 31, 2012.

Holly Baker

The Western Heritage Museum of Uintah County has purchased quilts, blankets and others items to display and sale at the Western Heritage Museum gift shop from Holly Baker, the wife of Evan Baker, the Museum director. The County has also paid Holly Baker to be an election judge and election-day poll worker. During the year ended December 31, 2012, Uintah County paid Holly Baker \$446.55.

**19. NOTE RECEIVABLES**

The County has two note receivables in the Uintah County Municipal Building Authority Fund (MBA). These receivables were generated from the MBA issuing Lease Revenue Bonds and using the proceeds to construction two buildings, one for Northeastern Counseling Center and the other for Uintah Recreation Special Service District. After the construction of these buildings was completed, the County sold the buildings to Northeastern Counseling Center and Uintah Recreation respectively through the means of capital leases. Currently, the County has a note receivable with Northeastern Counseling Center in the amount of \$292,000 and is to receive annual payments of \$32,500 through the year 2021. The County also has a note receivable with Uintah Recreation District for the purchase of the recreation center in the amount of \$4,030,835 with annual payments ranging from \$166,000 to \$167,000. The final payment from Uintah Recreation will be received in 2037.

**20. DEFICIT FUND BALANCE**

At the end of December 31, 2012, the County had a deficit fund balance in the Cemetery Association Fund in the amount of \$17,119. Deficit fund balances are not legal for governmental entities and it will be necessary for the County to eliminate this deficit during the upcoming year.

**21. STABILIZATION FUNDS**

Uintah County has passed ordinance 12-12-89-3, which has allowed the County to establish a Tax Stability Trust Fund, for the purpose of preserving funds during years with favorable tax revenues for use during years with less favorable tax revenues. Under the ordinance the County was allowed to transfer \$2,000,000 into the Tax Stability Trust Fund from the County's General Fund. Additions to the principal in this fund will be through the authority of the ordinance or by the Fund retaining the interest earning each year. The stabilization funds can be used if the County is faced with economic hardship and a substantial reduction in property tax revenues by holding a public hearing and with the vote of the County Commissioners to approve the use of these funds. At the end of December 31, 2012, the County had \$2,128,308 in their Tax Stability Fund.

# **UINTAH COUNTY**

## **Required Supplementary Information**

- SCHEDULE 1 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund
- SCHEDULE 2 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Municipal Building Authority Fund
- SCHEDULE 3 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Municipal Service Fund
- SCHEDULE 4 Information About Infrastructure Assets Reported Using the Modified Approach

**UINTAH COUNTY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	BUDGET AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes				
General property taxes - current year	\$ 10,312,000	\$ 10,557,000	\$ 11,095,739	\$ 538,739
General property taxes - prior years	250,000	270,000	294,788	24,788
Penalties and interest on delinquent taxes	75,000	75,000	139,609	64,609
General sales and use tax	2,819,650	3,074,650	6,746,357	3,671,707
<b>Total taxes</b>	<b>\$ 13,456,650</b>	<b>\$ 13,976,650</b>	<b>\$ 18,276,493</b>	<b>\$ 4,299,843</b>
Licenses and permits:				
Non-business licenses and permits	\$ 46,000	\$ 46,000	\$ 131,023	\$ 85,023
<b>Total licenses and permits</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 131,023</b>	<b>\$ 85,023</b>
Intergovernmental:				
Federal	\$ 6,263,300	\$ 6,403,300	\$ 4,110,036	\$ (2,293,264)
State	468,800	1,043,800	1,330,945	287,145
Other	90,000	90,000	100,936	10,936
<b>Total intergovernmental</b>	<b>\$ 6,822,100</b>	<b>\$ 7,537,100</b>	<b>\$ 5,541,917</b>	<b>\$ (1,995,183)</b>
Charges for services:				
Departmental fees	\$ 281,700	\$ 331,700	\$ 357,902	\$ 26,202
Inmate and other protective service fees	1,034,900	1,034,900	949,212	(85,688)
<b>Total charges for services</b>	<b>\$ 1,316,600</b>	<b>\$ 1,366,600</b>	<b>\$ 1,307,114</b>	<b>\$ (59,486)</b>
Fines and forfeitures	\$ 455,000	\$ 455,000	\$ 555,334	\$ 100,334
Miscellaneous:				
Investment earnings	\$ 25,000	\$ 25,000	\$ 54,338	\$ 29,338
Rents and concessions	57,800	57,800	61,745	3,945
Sale of material, supplies and equipment			301,349	301,349
Oil lease			7,750	7,750
O & M reimbursements	130,000	130,000	125,500	(4,500)
Fuel tax refund/aviation fuel tax	3,500	3,500	7,896	4,396
Other	443,400	701,789	125,202	(576,587)
<b>Total miscellaneous</b>	<b>\$ 659,700</b>	<b>\$ 918,089</b>	<b>\$ 683,780</b>	<b>\$ (234,309)</b>
<b>Total Revenues</b>	<b>\$ 22,756,050</b>	<b>\$ 24,299,439</b>	<b>\$ 26,495,661</b>	<b>\$ 2,196,222</b>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<b>EXPENDITURES</b>				
Current:				
General government:				
Commission	\$ 499,000	\$ 529,000	\$ 484,989	\$ 44,011
Justice court	606,800	626,800	605,369	21,431
Public defender	395,100	445,100	400,617	44,483
Personel/Administrator	222,100	232,100	185,928	46,172
Clerk/Auditor	554,700	554,700	351,100	203,600
Treasurer	385,300	385,300	86,001	299,299
Recorder	539,550	539,550	316,695	222,855
Attorney	1,450,800	1,630,800	1,507,724	123,076
Surveyor	53,000	63,000	45,216	17,784
Non-Departmental	534,900	534,900	410,192	124,708
Data processing	689,050	689,050	152,661	536,389
Purchase agent	2,000	2,000		2,000
Geographical info system/surveyor	272,500	272,500	39,560	232,940
Property maintenance and surplus	76,500	76,500	55,609	20,891
Building and grounds	767,300	787,300	657,443	129,857
<b>Total general government</b>	<b>\$ 7,048,600</b>	<b>\$ 7,368,600</b>	<b>\$ 5,299,104</b>	<b>\$ 2,069,496</b>
Public safety:				
Emergency services	\$ 244,650	\$ 384,650	\$ 356,994	\$ 27,656
Weed control	257,850	287,850	279,035	8,815
Jail complex	5,966,950	5,966,950	5,612,434	354,516
Corrections support services	56,300	56,300	25,560	30,740
Childrens justice center	130,500	145,500	139,510	5,990
<b>Total public safety</b>	<b>\$ 6,656,250</b>	<b>\$ 6,841,250</b>	<b>\$ 6,413,533</b>	<b>\$ 427,717</b>
Public health:				
Public health - turning point	\$ 258,500	\$ 258,500	\$ 237,600	\$ 20,900
Mental health	128,000	128,000	123,503	4,497
<b>Total public health</b>	<b>\$ 386,500</b>	<b>\$ 386,500</b>	<b>\$ 361,103</b>	<b>\$ 25,397</b>
Highways and public improvements:				
County roads	\$ 1,697,700	\$ 1,997,700	\$ 1,698,156	\$ 299,544
Airport maintenance and operation	346,450	396,450	366,042	30,408
<b>Total highways and public improvements</b>	<b>\$ 2,044,150</b>	<b>\$ 2,394,150</b>	<b>\$ 2,064,198</b>	<b>\$ 329,952</b>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	BUDGET AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
Park, Recreation and Public Property:				
Buckskin Hills	\$ 570,200	\$ 570,200	\$ 57,129	\$ 513,071
Cemeteries	313,550	313,550	313,550	
Total park, recreation and public property	<u>\$ 883,750</u>	<u>\$ 883,750</u>	<u>\$ 370,679</u>	<u>\$ 513,071</u>
Conservation and Economic Development:				
Agriculture and extension services	\$ 161,100	\$ 161,100	\$ 150,308	\$ 10,792
Affordable housing	69,400	69,400	58,026	11,374
Economic development	224,300	224,300	204,734	19,566
Pass thru grants	6,126,000	6,126,000	4,476,091	1,649,909
Associations	98,500	98,500	98,305	195
Total conservation and economic development	<u>\$ 6,679,300</u>	<u>\$ 6,679,300</u>	<u>\$ 4,987,464</u>	<u>\$ 1,691,836</u>
Total expenditures	<u>\$ 23,698,550</u>	<u>\$ 24,553,550</u>	<u>\$ 19,496,081</u>	<u>\$ 5,057,469</u>
Excess of revenue over (under) expenditures	<u>\$ (942,500)</u>	<u>\$ (254,111)</u>	<u>\$ 6,999,580</u>	<u>\$ 7,253,691</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out		\$ (2,389,000)	\$ (2,389,000)	
Total other financing sources (uses)	<u>\$ ...</u>	<u>\$ (2,389,000)</u>	<u>\$ (2,389,000)</u>	<u>\$ ...</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (942,500)</u>	<u>\$ (2,643,111)</u>	<u>\$ 4,610,580</u>	<u>\$ 7,253,691</u>
Fund balances - beginning of year	<u>10,362,889</u>	<u>10,362,889</u>	<u>10,362,889</u>	
Fund balances - end of year	<u>\$ 9,420,389</u>	<u>\$ 7,719,778</u>	<u>\$ 14,973,469</u>	<u>\$ 7,253,691</u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
MUNICIPAL BUILDING AUTHORITY FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Intergovernmental				
State	\$ 6,578,808	\$ 6,178,808	\$ 5,922,239	\$ (256,569)
Total Intergovernmental	<u>\$ 6,578,808</u>	<u>\$ 6,178,808</u>	<u>\$ 5,922,239</u>	<u>\$ (256,569)</u>
Charges for services	<u>\$ 4,437,000</u>	<u>\$ 5,013,000</u>	<u>\$ 4,369,816</u>	<u>\$ (643,184)</u>
Miscellaneous				
Interest income			\$ 26,424	\$ 26,424
Miscellaneous			505	505
Total miscellaneous	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ 26,929</u>	<u>\$ 26,929</u>
Total revenues	<u>\$ 11,015,808</u>	<u>\$ 11,191,808</u>	<u>\$ 10,318,984</u>	<u>\$ (872,824)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Public safety complex	\$ 502,600	\$ 604,900	\$ 591,816	\$ 13,084
Total public safety	<u>\$ 502,600</u>	<u>\$ 604,900</u>	<u>\$ 591,816</u>	<u>\$ 13,084</u>
Highways and public improvements				
Airport improvements	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
Public Health	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
Capital outlay	<u>\$ 9,264,900</u>	<u>\$ 9,243,000</u>	<u>\$ 8,502,176</u>	<u>\$ 740,824</u>
Debt Service				
Principal retirement	\$ 1,737,693	\$ 1,514,000	\$ 1,397,500	\$ 116,500
Interest and fiscal charges	<u>2,512,600</u>	<u>2,501,100</u>	<u>2,308,838</u>	<u>192,262</u>
Total debt service	<u>\$ 4,250,293</u>	<u>\$ 4,015,100</u>	<u>\$ 3,706,338</u>	<u>\$ 308,762</u>
Total expenditures	<u>\$ 14,017,793</u>	<u>\$ 13,863,000</u>	<u>\$ 12,800,330</u>	<u>\$ 1,062,670</u>
Excess of revenue over (under) expenditures	<u>\$ (3,001,985)</u>	<u>\$ (2,671,192)</u>	<u>\$ (2,481,346)</u>	<u>\$ 189,846</u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
MUNICIPAL BUILDING AUTHORITY FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	\$ 2,671,192	\$ 2,671,192	\$ 2,671,192	
Transfers in			314,275	\$ 314,275
Total other financing sources (uses)	<u>\$ 2,671,192</u>	<u>\$ 2,671,192</u>	<u>\$ 2,985,467</u>	<u>\$ 314,275</u>
Excess of revenue and other sources over (under) expenditures and other uses	\$ (330,793)		\$ 504,121	\$ 504,121
Fund balances - beginning of year	<u>8,810,621</u>	<u>\$ 8,810,621</u>	<u>8,810,621</u>	
Fund balances - end of year	<u>\$ 8,479,828</u>	<u>\$ 8,810,621</u>	<u>\$ 9,314,742</u>	<u>\$ 504,121</u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
MUNICIPAL SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>(UNFAVORABLE)</u>
<b>REVENUES</b>				
Taxes				
General sales and use tax	\$ 1,282,200	\$ 1,532,200		\$ (1,532,200)
Total Taxes	\$ 1,282,200	\$ 1,532,200	\$ ...	\$ (1,532,200)
Licenses and permits				
Business licenses and permits	\$ 66,500	\$ 66,500	\$ 65,461	\$ (1,039)
Non-business licenses and permits	175,000	175,000	372,032	197,032
Total Licenses and Permits	\$ 241,500	\$ 241,500	\$ 437,493	\$ 195,993
Intergovernmental				
Federal	\$ 2,578,350	\$ 2,578,350	\$ 2,814,462	\$ 236,112
State	129,000	129,000	176,001	47,001
Total Intergovernmental	\$ 2,707,350	\$ 2,707,350	\$ 2,990,463	\$ 283,113
Charges for services	\$ 66,000	\$ 66,000	\$ 149,172	\$ 83,172
Miscellaneous				
Investment earnings	\$ 30,000	\$ 30,000	\$ 65,916	\$ 35,916
Other	30,000	30,000	37,133	7,133
Total miscellaneous	\$ 60,000	\$ 60,000	\$ 103,049	\$ 43,049
Total revenues	\$ 4,357,050	\$ 4,607,050	\$ 3,680,177	\$ (926,873)
<b>EXPENDITURES</b>				
Current:				
General government:				
Public lands	\$ 164,400	\$ 164,400	\$ 84,779	\$ 79,621
Zoning & building inspection	491,000	541,000	520,544	20,456
Total general government	\$ 655,400	\$ 705,400	\$ 605,323	\$ 100,077
Public safety				
Sheriff department	\$ 3,492,750	\$ 3,642,750	\$ 3,452,684	\$ 190,066
Sheriff support services	20,000	45,000	38,507	6,493
Total public safety	\$ 3,512,750	\$ 3,687,750	\$ 3,491,191	\$ 196,559

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY  
MUNICIPAL SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
Highways and public improvements				
Streets, lighting and signs	\$ 106,000	\$ 126,000	\$ 116,013	\$ 9,987
Total highways and public improvements	\$ 106,000	\$ 126,000	\$ 116,013	\$ 9,987
Parks, recreation and public property				
Grants	\$ 82,900	\$ 87,900	\$ 82,808	\$ 5,092
Total parks recreation and public property	\$ 82,900	\$ 87,900	\$ 82,808	\$ 5,092
Total expenditures	\$ 4,357,050	\$ 4,607,050	\$ 4,295,335	\$ 311,715
Excess of revenue over (under) expenditures			\$ (615,158)	\$ (615,158)
Fund balances - beginning of year	\$ 8,412,469	\$ 8,412,469	8,412,469	
Fund balances - end of year	\$ 8,412,469	\$ 8,412,469	\$ 7,797,311	\$ (615,158)

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY  
 INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED  
 USING THE MODIFIED APPROACH  
 FOR THE YEAR ENDED DECEMBER 31, 2012**

As allowed by GASB Statement No. 34, Basic Financial Statements-and Management’s Discussion and Analysis-for State and Local Governments, the County has adopted an alternative method for reporting costs associated with certain infrastructure assets. Under this alternative method, referred to as the “modified approach,” infrastructure assets are not depreciated, and maintenance and preservation costs are expensed. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of infrastructure assets reported under the modified approach.

In order to utilize the modified approach, the County is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the County.
- Document that the infrastructure assets are being preserved approximately at, or above the condition level established by the County.

**Roads**

Uintah County applies the modified approach only to the 491 paved, 813 gravel and 91 dirt lane-miles of roads considered to be owned by the County and maintained by the County’s Public Works Department (i.e. for which, the County has legal jurisdiction). The goal of the County in conjunction with adopting the modified approach is to develop and provide a cost effective pavement maintenance and rehabilitation program that preserves the County’s investment in its road network and enhances public transportation and safety.

Condition Rating of the County’s Road System

Percentage of Lane-Miles in Good or Better Condition:

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Paved	67	66	68	69	73	75
Gravel	60	60	60	60	60	68
Dirt	55	55	55	50	55	55
Overall System	62	61	61	61	64	66

“The notes to the financial statements are an integral part of this statement.”

**SCHEDULE 4**  
**(Continued)**

Condition Rating of the County's Road System (Continued)

Percentage of Lane-Miles in Substandard Condition is:

	Percentage					
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Paved	11	12	12	12	10	9
Gravel	14	12	12	12	12	10
Dirt	14	13	14	13	13	12
Overall System	13	12	12	12	12	10

Comparison of Needed-to Actual Maintenance/Preservation in 2007, 2008, 2009, 2010, 2011 and 2012 Roads:

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Estimated	3,950,000	3,950,000	4,000,000	4,500,000	4,544,500	4,500,000
Actual	4,009,147	4,951,564	4,476,094	4,151,329	4,245,332	4,498,156

The condition of road pavement is measured using the American (AASHTO) pavement management system, which is based on stress factors found in pavement surfaces. The AASHTO pavement management system uses a measurement scale that is based on a condition index ranging from zero for a failed pavement to 100 for a pavement in perfect condition. The condition index is used to classify road in good condition (70-100), fair condition (50-69), and substandard condition (less than 50). It is the County's policy to maintain at least 55 percent of its road system at a good or better condition level. No more than 15 percent should be in substandard condition. Condition assessments are determined every year.

This schedule presents the information for the last six years as required.

“The notes to the financial statements are an integral part of this statement.”

**UINTAH COUNTY**  
**Supplementary Information**

**UINTAH COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	SPECIAL REVENUE FUNDS							
	HISTORIC PRESERVA- TION	ASSESSING AND COLLECTING	FLOOD CONTROL	DRUG COURT	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS
<u>ASSETS</u>								
Cash and cash equivalents	\$ 34,276		\$ 1,058,472	\$ 269,197	\$ 1,873,574	\$ 631,149	\$ 623,966	\$ 2,157,425
Accounts receivable								724
Taxes receivable		\$ 896,918	36,999				143,462	678,485
Due from other governments				17,386	32,502			
Restricted cash and cash equivalents								
<b>Total assets</b>	<u>\$ 34,276</u>	<u>\$ 896,918</u>	<u>\$ 1,095,471</u>	<u>\$ 286,583</u>	<u>\$ 1,906,076</u>	<u>\$ 631,149</u>	<u>\$ 767,428</u>	<u>\$ 2,836,634</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Deficit cash		\$ 244,803						
Accounts payable				\$ 2,291	\$ 8,684	\$ 15,000		\$ 33,564
Warrants payable				1,402	59,016			23,860
Accrued liabilities				888	1,778			12,479
Deferred tax revenue		66,457	\$ 2,696				\$ 9,873	46,543
<b>Total liabilities</b>	<u>\$ ...</u>	<u>\$ 311,260</u>	<u>\$ 2,696</u>	<u>\$ 4,581</u>	<u>\$ 69,478</u>	<u>\$ 15,000</u>	<u>\$ 9,873</u>	<u>\$ 116,446</u>
Fund balances:								
Restricted		\$ 585,658	\$ 1,092,775		\$ 1,836,598	\$ 616,149	\$ 757,555	\$ 2,720,188
Committed								
Assigned	\$ 34,276			\$ 282,002				
Unassigned								
<b>Total fund balances</b>	<u>\$ 34,276</u>	<u>\$ 585,658</u>	<u>\$ 1,092,775</u>	<u>\$ 282,002</u>	<u>\$ 1,836,598</u>	<u>\$ 616,149</u>	<u>\$ 757,555</u>	<u>\$ 2,720,188</u>
<b>Total liabilities and fund balance</b>	<u>\$ 34,276</u>	<u>\$ 896,918</u>	<u>\$ 1,095,471</u>	<u>\$ 286,583</u>	<u>\$ 1,906,076</u>	<u>\$ 631,149</u>	<u>\$ 767,428</u>	<u>\$ 2,836,634</u>

UINTAH COUNTY  
COMBINING BALANCE SHEET -  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS					DEBT SERVICE	PERMANENT FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	REGIONAL HISTORY CENTER	911 EMERGENCY SERVICE	CLASS "B" ROAD	CEMETERIES	TRI-COUNTY HEALTH	DEBT SERVICE FUND	TAX STABILITY	
<u>ASSETS</u>								
Cash and cash equivalents	\$ 205,920	\$ 1,300,924	\$ 5,304,769	\$ (9,461)	\$ 570,031	\$ 499,235		\$ 14,519,477
Accounts receivable				39,990				40,714
Taxes receivable								1,755,864
Due from other governments			487,158		95,148			632,194
Restricted cash and cash equivalents							\$ 2,128,308	2,128,308
<b>Total assets</b>	<b>\$ 205,920</b>	<b>\$ 1,300,924</b>	<b>\$ 5,791,927</b>	<b>\$ 30,529</b>	<b>\$ 665,179</b>	<b>\$ 499,235</b>	<b>\$ 2,128,308</b>	<b>\$ 19,076,557</b>
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Deficit cash								\$ 244,803
Accounts payable		\$ 11,865		\$ 30,772	\$ 28,810			130,986
Warrants payable				13,678	55,273			153,229
Accrued liabilities				3,198	18,901			37,244
Deferred tax revenue								125,569
<b>Total liabilities</b>	<b>\$ ...</b>	<b>\$ 11,865</b>	<b>\$ ...</b>	<b>\$ 47,648</b>	<b>\$ 102,984</b>	<b>\$ ...</b>	<b>\$ ...</b>	<b>\$ 691,831</b>
Fund balances:								
Restricted			\$ 5,791,927		\$ 562,195		\$ 2,128,308	\$ 16,091,353
Committed	\$ 205,920	\$ 1,289,059				\$ 499,235		1,994,214
Assigned								316,278
Unassigned				\$ (17,119)				(17,119)
<b>Total fund balances</b>	<b>\$ 205,920</b>	<b>\$ 1,289,059</b>	<b>\$ 5,791,927</b>	<b>\$ (17,119)</b>	<b>\$ 562,195</b>	<b>\$ 499,235</b>	<b>\$ 2,128,308</b>	<b>\$ 18,384,726</b>
<b>Total liabilities and fund balance</b>	<b>\$ 205,920</b>	<b>\$ 1,300,924</b>	<b>\$ 5,791,927</b>	<b>\$ 30,529</b>	<b>\$ 665,179</b>	<b>\$ 499,235</b>	<b>\$ 2,128,308</b>	<b>\$ 19,076,557</b>

**UINTAH COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES -  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	SPECIAL REVENUE FUNDS							
	HISTORIC PRESERVA- TION	ASSESSING AND COLLECTING	FLOOD CONTROL	DRUG COURT	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS
<b>REVENUES:</b>								
Taxes		\$ 2,513,986	\$ 88,799		\$ 897,449	\$ 423,200	\$ 357,447	\$ 1,736,350
Intergovernmental revenues				\$ 68,152	111,500			12,186
Charges for Services				119,420	150			35,508
Interest income	\$ 254	4,500	7,274	2,222	11,776	3,719	2,804	12,156
Miscellaneous				177	4,290			807
<b>Total revenues</b>	<b>\$ 254</b>	<b>\$ 2,518,486</b>	<b>\$ 96,073</b>	<b>\$ 189,971</b>	<b>\$ 1,025,165</b>	<b>\$ 426,919</b>	<b>\$ 360,251</b>	<b>\$ 1,797,007</b>
<b>EXPENDITURES:</b>								
General government		\$ 2,249,311					\$ 370,892	
Public safety				\$ 286,992				
Highways and public improvements								
Public health						\$ 126,800		
Parks, recreation and public property	\$ 1,509							\$ 1,359,138
Conservation and economic development					\$ 814,988			
<b>Total expenditures</b>	<b>\$ 1,509</b>	<b>\$ 2,249,311</b>	<b>\$ ...</b>	<b>\$ 286,992</b>	<b>\$ 814,988</b>	<b>\$ 126,800</b>	<b>\$ 370,892</b>	<b>\$ 1,359,138</b>
Excess of revenues over (under) expenditures	\$ (1,255)	\$ 269,175	\$ 96,073	\$ (97,021)	\$ 210,177	\$ 300,119	\$ (10,641)	\$ 437,869
<b>Other financing sources (uses):</b>								
Transfers in				\$ 14,900				
Transfers out						\$(170,000)		
<b>Total other financing sources (uses)</b>	<b>\$ ...</b>	<b>\$ ...</b>	<b>\$ ...</b>	<b>\$ 14,900</b>	<b>\$ ...</b>	<b>\$(170,000)</b>	<b>\$ ...</b>	<b>\$ ...</b>
Excess of revenues and other sources over (under) expenditures and other uses	\$ (1,255)	\$ 269,175	\$ 96,073	\$ (82,121)	\$ 210,177	\$ 130,119	\$ (10,641)	\$ 437,869
Fund Balances - Beginning of year	35,531	316,483	996,702	364,123	1,626,421	486,030	768,196	2,282,319
Fund Balances - End of year	\$ 34,276	\$ 585,658	\$ 1,092,775	\$ 282,002	\$ 1,836,598	\$ 616,149	\$ 757,555	\$ 2,720,188

UINTAH COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES -  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	SPECIAL REVENUE FUNDS					DEBT SERVICE	PERMANENT FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	REGIONAL HISTORY CENTER	911 EMERGENCY SERVICE	"B" ROAD	CEMETERIES	TRI-COUNTY HEALTH	DEBT SERVICE FUND	TAX STABILITY	
REVENUES:								
Taxes								\$ 6,017,231
Intergovernmental revenues			\$ 2,946,595	\$ 462,772	\$ 2,000,488			5,601,693
Charges for Services	\$ 19,801	\$ 456,097		66,700	735,294			1,432,970
Interest income	1,477	8,562	37,785	695	3,656	\$ 3,641	\$ 16,327	116,848
Miscellaneous	42			51,689	15,706			72,711
Total revenues	\$ 21,320	\$ 464,659	\$ 2,984,380	\$ 581,856	\$ 2,755,144	\$ 3,641	\$ 16,327	\$ 13,241,453
EXPENDITURES:								
General government								\$ 2,620,203
Public safety		\$ 318,504						605,496
Highways and public improvements			\$ 2,800,000					2,800,000
Public health					\$ 2,811,994			2,938,794
Parks, recreation and public property				\$ 513,184				1,873,831
Conservation and economic development								814,988
Total expenditures	\$ ...	\$ 318,504	\$ 2,800,000	\$ 513,184	\$ 2,811,994	\$ ...	\$ ...	\$ 11,653,312
Excess of revenues over (under) expenditures	\$ 21,320	\$ 146,155	\$ 184,380	\$ 68,672	\$ (56,850)	\$ 3,641	\$ 16,327	\$ 1,588,141
Other financing sources (uses):								
Transfers in								\$ 14,900
Transfers out								(170,000)
Total other financing sources (uses)	\$ ...	\$ ...	\$ ...	\$ ...	\$ ...	\$ ...	\$ ...	\$ (155,100)
Excess of revenues and other sources over (under) expenditures and other uses	\$ 21,320	\$ 146,155	\$ 184,380	\$ 68,672	\$ (56,850)	\$ 3,641	\$ 16,327	\$ 1,433,041
Fund Balances - Beginning of year	184,600	1,142,904	5,607,547	(85,791)	619,045	495,594	2,111,981	16,951,685
Fund Balances - End of year	\$ 205,920	\$ 1,289,059	\$ 5,791,927	\$ (17,119)	\$ 562,195	\$ 499,235	\$ 2,128,308	\$ 18,384,726

**UINTAH COUNTY**  
**COMBINING STATEMENT OF NET POSITION -**  
**NONMAJOR PROPRIETARY FUNDS**  
**DECEMBER 31, 2012**

	NON-MAJOR BTA'S - ENTERPRISE FUNDS		TOTAL NONMAJOR BTA'S
	LANDFILL	TELE- COMMUNICATIONS	
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 1,764,139	\$ 56,060	\$ 1,820,199
Receivables - net			
Accounts	16,230	15,600	31,830
Restricted cash and cash equivalents	127,382		127,382
<b>Total current assets</b>	<b>\$ 1,907,751</b>	<b>\$ 71,660</b>	<b>\$ 1,979,411</b>
Noncurrent assets:			
Land	\$ 51,300		\$ 51,300
Buildings	46,791		46,791
Improvements other than buildings	54,136		54,136
Furniture, fixtures and equipment	1,140,683	\$ 119,858	1,260,541
Less: Accumulated depreciation	(1,199,057)	(97,182)	(1,296,239)
<b>Total noncurrent assets, net</b>	<b>\$ 93,853</b>	<b>\$ 22,676</b>	<b>\$ 116,529</b>
<b>Total assets</b>	<b>\$ 2,001,604</b>	<b>\$ 94,336</b>	<b>\$ 2,095,940</b>
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	\$ 7,677	\$ 8,309	\$ 15,986
Warrants payable	6,308	7,187	13,495
Accrued liabilities	4,636		4,636
<b>Total current liabilities</b>	<b>\$ 18,621</b>	<b>\$ 15,496</b>	<b>\$ 34,117</b>
Noncurrent liabilities:			
Compensated absences	\$ 91,542		\$ 91,542
<b>Total noncurrent liabilities</b>	<b>\$ 91,542</b>	<b>\$ ...</b>	<b>\$ 91,542</b>
<b>Total liabilities</b>	<b>\$ 110,163</b>	<b>\$ 15,496</b>	<b>\$ 125,659</b>
Net Position:			
Invested in capital assets, net of related debt	\$ 93,853	\$ 22,676	\$ 116,529
Restricted	127,382		127,382
Unrestricted	1,670,206	56,164	1,726,370
<b>Total net position</b>	<b>\$ 1,891,441</b>	<b>\$ 78,840</b>	<b>\$ 1,970,281</b>

**UINTAH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND NET POSITION -**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	NON-MAJOR BTA'S - ENTERPRISE FUNDS		TOTAL NON-MAJOR BTA'S
	LANDFILL	TELE- COMMUNICATIONS	
Operating revenues:			
Charges for sales and services	\$ 695,655	\$ 154,295	\$ 849,950
Total operating revenues	<u>\$ 695,655</u>	<u>\$ 154,295</u>	<u>\$ 849,950</u>
Operating expenses:			
Employee salaries and benefits	\$ 452,683	\$ 8,375	\$ 461,058
Office supplies	716		716
Other supplies and services	8,401	39,791	48,192
Contractual services	25,107		25,107
Utilities	6,044		6,044
Fuel and oil	77,459		77,459
Repairs and maintenance	34,812	15,361	50,173
Depreciation	119,533	18,828	138,361
Equipment rental	110,835		110,835
Travel	850	1,132	1,982
Miscellaneous		228	228
Telephone and internet	1,362	81,304	82,666
State assessment	3,850		3,850
Total operating expenses	<u>\$ 841,652</u>	<u>\$ 165,019</u>	<u>\$ 1,006,671</u>
OPERATING INCOME (LOSS)	<u>\$ (145,997)</u>	<u>\$ (10,724)</u>	<u>\$ (156,721)</u>
Nonoperating revenues (expenses):			
Interest revenue	\$ 13,648	\$ 381	\$ 14,029
Total nonoperating revenues (expenses)	<u>\$ 13,648</u>	<u>\$ 381</u>	<u>\$ 14,029</u>
Income (loss) before transfers	<u>\$ (132,349)</u>	<u>\$ (10,343)</u>	<u>\$ (142,692)</u>
Transfers In (Out):			
Transfers in (out)			
Total transfers in (out)	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
Change in net position	<u>\$ (132,349)</u>	<u>\$ (10,343)</u>	<u>\$ (142,692)</u>
Total net position - beginning of year	<u>2,023,790</u>	<u>89,183</u>	<u>2,112,973</u>
Total net position - end of year	<u>\$ 1,891,441</u>	<u>\$ 78,840</u>	<u>\$ 1,970,281</u>

**UINTAH COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE - CEMETERY TRUST**  
**DECEMBER 31, 2012**

	<u>MAESER CEMETERY</u>	<u>ROCKPOINT CEMETERY</u>	<u>JENSEN CEMETERY</u>	<u>LEOTTA CEMETERY</u>	<u>HAYDEN CEMETERY</u>	<u>LAPOINT CEMETERY</u>	<u>DRYFORK CEMETERY</u>	<u>AVALON CEMETERY</u>	<u>GUSHER CEMETERY</u>	<u>TRIDELL CEMETERY</u>	<u>TOTAL CEMETERIES</u>
<u>ASSETS</u>											
Cash and cash equivalents	\$ 203,763	\$ 63,357	\$ 110,307	\$ 1,753	\$ 4,551	\$ 8,876	\$ 48,183	\$ 1,388	\$ 7,762	\$ 21,952	\$ 471,892
Accounts receivable	900	300									1,200
Total assets	<u>\$ 204,663</u>	<u>\$ 63,657</u>	<u>\$ 110,307</u>	<u>\$ 1,753</u>	<u>\$ 4,551</u>	<u>\$ 8,876</u>	<u>\$ 48,183</u>	<u>\$ 1,388</u>	<u>\$ 7,762</u>	<u>\$ 21,952</u>	<u>\$ 473,092</u>
<u>LIABILITIES AND NET POSITION</u>											
Liabilities:											
Total liabilities	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
Net Position:											
Cemeteries - held in trust	<u>\$ 204,663</u>	<u>\$ 63,657</u>	<u>\$ 110,307</u>	<u>\$ 1,753</u>	<u>\$ 4,551</u>	<u>\$ 8,876</u>	<u>\$ 48,183</u>	<u>\$ 1,388</u>	<u>\$ 7,762</u>	<u>\$ 21,952</u>	<u>\$ 473,092</u>
Total net position	<u>\$ 204,663</u>	<u>\$ 63,657</u>	<u>\$ 110,307</u>	<u>\$ 1,753</u>	<u>\$ 4,551</u>	<u>\$ 8,876</u>	<u>\$ 48,183</u>	<u>\$ 1,388</u>	<u>\$ 7,762</u>	<u>\$ 21,952</u>	<u>\$ 473,092</u>
Total liabilities and net position	<u>\$ 204,663</u>	<u>\$ 63,657</u>	<u>\$ 110,307</u>	<u>\$ 1,753</u>	<u>\$ 4,551</u>	<u>\$ 8,876</u>	<u>\$ 48,183</u>	<u>\$ 1,388</u>	<u>\$ 7,762</u>	<u>\$ 21,952</u>	<u>\$ 473,092</u>

**UINTAH COUNTY**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE - CEMETERY TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>MAESER CEMETERY</u>	<u>ROCKPOINT CEMETERY</u>	<u>JENSEN CEMETERY</u>	<u>LEOTA CEMETERY</u>	<u>HAYDEN CEMETERY</u>	<u>LAPOINT CEMETERY</u>	<u>DRYFORK CEMETERY</u>	<u>AVALON CEMETERY</u>	<u>GUSHER CEMETERY</u>	<u>TRIDELL CEMETERY</u>	<u>TOTAL CEMETERIES</u>
<b>REVENUES:</b>											
Charges for services	\$ 8,620	\$ 4,270	\$ 2,400	\$ 1,750					\$ 1,500	\$ 2,850	\$ 21,390
Interest income	1,484	605	856	3	\$ 33	\$ 88	\$ 351	\$ 10	47	146	3,623
Total revenues	<u>\$ 10,104</u>	<u>\$ 4,875</u>	<u>\$ 3,256</u>	<u>\$ 1,753</u>	<u>\$ 33</u>	<u>\$ 88</u>	<u>\$ 351</u>	<u>\$ 10</u>	<u>\$ 1,547</u>	<u>\$ 2,996</u>	<u>\$ 25,013</u>
<b>EXPENDITURES:</b>											
<b>Current:</b>											
Parks, recreation, and public property	\$ 10,567	\$ 23,459	\$ 10,255			\$ 5,145					\$ 49,426
Total expenditures	<u>\$ 10,567</u>	<u>\$ 23,459</u>	<u>\$ 10,255</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ 5,145</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ 49,426</u>
Excess revenues over (under) expenditures	<u>\$ (463)</u>	<u>\$ (18,584)</u>	<u>\$ (6,999)</u>	<u>\$ 1,753</u>	<u>\$ 33</u>	<u>\$ (5,057)</u>	<u>\$ 351</u>	<u>\$ 10</u>	<u>\$ 1,547</u>	<u>\$ 2,996</u>	<u>\$ (24,413)</u>
<b>OTHER FINANCING SOURCES (USES):</b>											
Transfers in											
Total other financing sources (uses)	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>	<u>\$ ...</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (463)</u>	<u>\$ (18,584)</u>	<u>\$ (6,999)</u>	<u>\$ 1,753</u>	<u>\$ 33</u>	<u>\$ (5,057)</u>	<u>\$ 351</u>	<u>\$ 10</u>	<u>\$ 1,547</u>	<u>\$ 2,996</u>	<u>\$ (24,413)</u>
NET POSITION - beginning of year	<u>205,126</u>	<u>82,241</u>	<u>117,306</u>		<u>4,518</u>	<u>13,933</u>	<u>47,832</u>	<u>1,378</u>	<u>6,215</u>	<u>18,956</u>	<u>497,505</u>
NET POSITION - end of year	<u>\$ 204,663</u>	<u>\$ 63,657</u>	<u>\$ 110,307</u>	<u>\$ 1,753</u>	<u>\$ 4,551</u>	<u>\$ 8,876</u>	<u>\$ 48,183</u>	<u>\$ 1,388</u>	<u>\$ 7,762</u>	<u>\$ 21,952</u>	<u>\$ 473,092</u>

**UINTAH COUNTY  
SCHEDULE OF CURRENT TAXES LEVIED, COLLECTED AND TREASURER'S RELIEF  
FOR THE 2012 PROPERTY TAX YEAR**

TAX UNITS	TOTAL REAL AND CENTRALLY ASSESSED VALUE	CURRENT YEAR REAL/CENTRAL PROPERTY TAX RATE	TOTAL PERSONAL PROPERTY VALUE	PRIOR YEAR PERSONAL PROPERTY TAX RATE	REAL AND CENTRALLY ASSESSED TAXES CHARGED	PERSONAL PROPERTY TAXES CHARGED	TOTAL TAXES CHARGED	TREASURER'S RELIEF				NET TAXES COLLECTED	PERCENT	OTHER COLLECTIONS		DELINQUENCIES	
								UNPAID TAXES	ABATEMENTS	OTHER	TOTAL			FEES IN LIEU	MISC. COLLECTED	TAX	INTEREST/PENALTY
<b>COUNTY FUNDS:</b>																	
Flood control	\$ 4,774,861.941	0.000020	328,236.911	0.000022	\$ 95,497	\$ 7,221	\$ 102,718	\$ 1,877	\$ 224	\$ 862	\$ 2,963	\$ 99,755	0.971	\$ 5,482	\$ 1,115	\$ 3,476	\$ 177
General	4,774,861.941	0.002029	328,236.911	0.002048	9,688,195	672,229	10,360,424	190,410	22,703	27,329	240,442	10,119,982	0.977	556,171	105,415	306,898	140,444
Library	4,774,861.941	0.000369	328,236.911	0.000372	1,761,924	122,104	1,884,028	34,629	4,129	4,813	43,571	1,840,457	0.977	101,147	19,152	56,730	2,845
Tort liability	4,774,861.941	0.000078	328,236.911	0.000079	372,439	25,931	398,370	7,320	873	1,139	9,332	389,038	0.977	21,381	4,064	12,073	606
Local assessing and collecting	4,774,861.941	0.000317	328,236.911	0.000320	1,513,631	105,036	1,618,667	29,749	3,547	4,286	37,582	1,581,085	0.977	86,894	16,470	48,798	2,449
State assessing and collecting	4,774,861.941	0.000168	328,236.911	0.000172	802,177	56,457	858,634	15,766	1,880	3,064	20,710	837,924	0.976	46,050	8,831	24,213	1,172
<b>Total County Funds</b>					<b>\$ 14,233,863</b>	<b>\$ 988,978</b>	<b>\$ 15,222,841</b>	<b>\$ 279,751</b>	<b>\$ 33,356</b>	<b>\$ 41,493</b>	<b>\$ 354,600</b>	<b>\$ 14,868,241</b>		<b>\$ 817,125</b>	<b>\$ 155,047</b>	<b>\$ 452,188</b>	<b>\$ 147,693</b>
<b>SCHOOL DISTRICTS:</b>																	
Uintah School District	\$ 4,774,861.941	0.004748	328,236.911	0.004873	\$ 22,671,044	\$ 1,599,498	\$ 24,270,543	\$ 445,572	\$ 53,126	\$ 90,428	\$ 589,126	\$ 23,681,417	0.976	\$ 1,301,478	\$ 250,037	\$ 750,943	\$ 37,795
State Supported Schools	\$ 4,774,861.941	0.001651	328,236.911	0.001591	7,883,297	522,225	8,405,522	154,937	18,473	(2,513)	170,897	8,234,625	0.980	452,557	82,631	232,457	11,507
<b>Total School Districts</b>					<b>\$ 30,554,342</b>	<b>\$ 2,121,723</b>	<b>\$ 32,676,065</b>	<b>\$ 600,509</b>	<b>\$ 71,599</b>	<b>\$ 87,915</b>	<b>\$ 760,023</b>	<b>\$ 31,916,042</b>		<b>\$ 1,754,035</b>	<b>\$ 332,668</b>	<b>\$ 983,400</b>	<b>\$ 49,302</b>
<b>CITIES AND TOWNS:</b>																	
Vernal City	\$ 528,076.443	0.000663	\$ 44,682,232	0.000686	\$ 350,115	\$ 30,652	\$ 380,767	\$ 12,354	\$ 2,305	\$ 2,525	\$ 17,184	\$ 363,583	0.955	\$ 44,037	\$ 3,370	\$ 25,435	\$ 1,135
Ballard City	61,188,784	0.002435	8,442,632	0.002807	148,995	23,698	172,693	13,279	652	2,145	16,076	156,617	0.907	4,465	2,026	12,027	645
Naples City	189,143,968	0.000355	98,882,611	0.000355	67,146	35,103	102,249	3,396	221	2,129	5,746	96,503	0.944	10,807	1,033	11,671	286
<b>Total Cities and Towns</b>					<b>\$ 566,255</b>	<b>\$ 89,454</b>	<b>\$ 655,709</b>	<b>\$ 29,029</b>	<b>\$ 3,178</b>	<b>\$ 6,799</b>	<b>\$ 39,006</b>	<b>\$ 616,703</b>		<b>\$ 59,309</b>	<b>\$ 6,429</b>	<b>\$ 49,133</b>	<b>\$ 2,066</b>
<b>OTHER DISTRICTS:</b>																	
Mosquito Abatement	\$ 4,774,861.941	0.000219	328,236.911	0.000241	\$ 1,045,695	\$ 79,105	\$ 1,124,800	\$ 20,552	\$ 2,451	\$ 9,495	\$ 32,498	\$ 1,092,302	0.971	\$ 60,031	\$ 12,213	\$ 36,661	\$ 1,830
Central Utah Water	4,774,861.941	0.000455	328,236.911	0.000436	2,172,562	143,111	2,315,673	42,699	5,091	(1,507)	46,283	2,269,390	0.980	124,720	22,666	62,501	3,047
Uintah Water Conservancy	4,603,878,747	0.000427	319,349,212	0.000431	1,965,856	137,640	2,103,496	36,254	4,458	5,861	46,573	2,056,923	0.978	114,516	20,855	60,886	2,981
Ashley Valley Water	707,751,509	0.000204	116,985,895	0.000231	144,381	27,024	171,405	7,833	818	4,638	13,289	158,116	0.922	26,927	2,431	20,220	926
Maeser Water	141,650,443	0.000478	2,767,448	0.000489	67,709	1,353	69,062	2,507	711	235	3,453	65,609	0.950	14,531	1,097	2,743	146
Jensen Water	120,941,669	0.000523	11,612,501	0.000567	63,252	6,584	69,837	3,277	277	419	3,973	65,864	0.943	8,542	1,018	1,843	112
Ballard Water	63,018,699	0.000318	8,509,427	0.000366	20,040	3,114	23,154	1,871	102	278	2,251	20,903	0.903	619	392	1,728	92
Ouray Park Water	36,022,143	0.000761	194,002	0.000761	27,413	148	27,560	2,114	70	165	2,349	25,211	0.915	295	653	5,750	479
Tridell Lapoint Water	52,565,923	0.000567	1,586,222	0.000569	29,805	903	30,707	1,883	208	449	2,540	28,167	0.917	6,163	414	1,367	83
Naples redevelopment	511,436	0.011040		0.011171	5,646		5,646			5,646	(5,646)	5,646	1.000				
<b>Total Other Districts</b>					<b>\$ 5,542,360</b>	<b>\$ 398,982</b>	<b>\$ 5,941,342</b>	<b>\$ 118,990</b>	<b>\$ 14,186</b>	<b>\$ 25,679</b>	<b>\$ 147,563</b>	<b>\$ 5,788,132</b>		<b>\$ 356,344</b>	<b>\$ 61,739</b>	<b>\$ 193,699</b>	<b>\$ 9,696</b>
<b>GRAND TOTAL</b>					<b>\$ 50,896,820</b>	<b>\$ 3,599,137</b>	<b>\$ 54,495,957</b>	<b>\$ 1,028,279</b>	<b>\$ 122,319</b>	<b>\$ 161,886</b>	<b>\$ 1,301,192</b>	<b>\$ 53,189,119</b>		<b>\$ 2,986,813</b>	<b>\$ 555,883</b>	<b>\$ 1,678,420</b>	<b>\$ 208,757</b>

# SMUIN, RICH & MARSING

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MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners  
Uintah County  
Vernal, Utah 84078

RE: Independent Auditor's Report on Compliance  
In Accordance with the State of Utah Legal  
Compliance Audit Guide

Ladies/Gentlemen:

We have audited Uintah County's compliance with general and major state program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended December 31, 2012. The general compliance requirements applicable to the County are identified as follows:

Public Debt	Statement of Taxes Charged,
Cash Management	Collected and Disbursed
Purchasing Requirements	Justice Courts
Budgetary Compliance	Uniform Building Code
Truth in Taxation & Property Tax Limitations	Other General Compliance Issues
Assessing & Collecting of Property Tax	Transient Room Tax
Liquor Law Enforcement	B Road Funds
Asset Forfeiture	Utah Retirement System Compliance
	Fund Balance Limitation

The County received the following major assistance programs from the State of Utah:

- Revitalization Grant (Department of Community & Culture)
- B Road Funds (Department of Transportation)
- Liquor Law Enforcement (State Tax Commission)
- CIB Grants (Department of Community & Culture)
- CIB Loan (Department of Community & Culture)

Compliance with the requirements referred to above is the responsibility of Uintah County's management. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the major assistance programs or general compliance requirements identified above. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

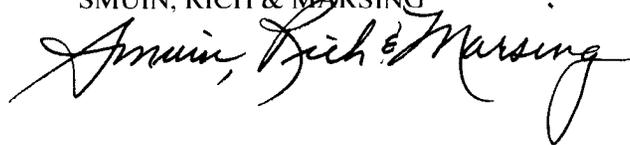
In our opinion, Uintah County complied, in all material respects, with the general compliance requirements identified above and the compliance requirements that are applicable to each of its major state programs for the year ended December 31, 2012. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with the State of Utah Legal Compliance Audit Guide and which are described in the schedule of findings and questioned costs.

Management's response to the finding identified in our audit is described in the schedule of findings and questioned costs. We did not audit management's response and, accordingly, we express no opinion on it.

We have audited the basic financial statements of Uintah County for the year ended December 31, 2012. Our audit was performed for the purpose of forming opinions on the financial statement of Uintah County. The accompanying schedule of transient room tax is presented for purposes of additional analysis as required by the State of Utah Legal Compliance Audit Guide, and is not a required part of the basic financial statements of Uintah County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management of the County, Utah State Auditor, awarding and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, the report is a matter of public record and its distribution is not limited.

SMUIN, RICH & MARSING



Price, Utah

June 20, 2013

**UINTAH COUNTY**  
**SCHEDULE OF TRANSIENT ROOM TAX EXPENDITURE BREAKDOWN**  
**AUDIT DECEMBER 31, 2012**

SUMMARY OF EXPENDITURES

ESTABLISHING AND PROMOTING:

Tourism	\$ 564,988
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ACQUIRING, LEASING, CONSTRUCTING,  
FUNISHING, OR OPERATING:

Related facilities	<u>250,000</u>
--------------------	----------------

Total Transient Room Tax Expenditures	<u><u>\$ 814,988</u></u>
---------------------------------------	--------------------------

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Board of County Commissioners  
Uintah County  
Vernal, Utah 84078

RE: Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in  
Accordance With Government Auditing Standards

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Uintah County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Uintah County's basic financial statements and have issued our report thereon dated June 20, 2013

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Uintah County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Uintah County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify and deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist, that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of non-compliance or other matters that are required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item 2012-1.

### **Uintah County's Response to Finding**

Uintah County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Uintah County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SMUIN, RICH & MARSING



Price, Utah

June 20, 2013

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Board of County Commissioners  
Uintah County  
Vernal, Utah 84078

RE: Independent Auditor's Report on Compliance for  
Each Major Program and on Internal Control over  
Compliance Required by OMB Circular A-133

**Report on Compliance for Each Major Federal Program**

We have audited Uintah County's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Uintah County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Uintah County's compliance.

**Basis for Qualified Opinion on "Project Cooperation Agreement" (under authority of Section 595 of the Water Resources Development Act of 1999) Between Uintah County/M & S Water Supply Facility Project Rural Utah Authority Design and Construction Work.**

As Described in the accompanying schedule of findings and questioned cost, Uintah County did not comply with requirements regarding Project Cooperation Agreement between Uintah County/M & S Water Supply Facility as described in finding number 2012-2 for subrecipient monitoring. Compliance with such requirement is necessary, in our opinion for Uintah County to comply with the requirements applicable to that program.

**Qualified Opinion on Project Cooperation Agreement**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Uintah County complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on Project Cooperation Agreement, for the year ended December 31, 2012.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion Uintah County complied, in all material respect, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

**Report on Internal Control Over Compliance**

Management of Uintah County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Uintah County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-2 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-2 to be a significant deficiency.

Utah County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Utah County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

SMUIN, RICH & MARSING



Price, Utah

June 20, 2013

**UINTAH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the basic financial statements of Uintah County.
2. There was no significant deficiency and no material weaknesses disclosed in internal control by the audit over the financial statements.
3. No instances of noncompliance material to the financial statements of Uintah County were disclosed by the audit.
4. There was one significant deficiency and no material weaknesses in internal control over major programs disclosed by the audit.
5. The auditors' report on compliance for the major federal award programs for Uintah County expresses a qualified opinion.
6. The audit of Uintah County's major programs disclosed one audit findings relating to major programs that the auditor is required to report.
7. The programs tested as major programs included:

<u>Program</u>	<u>CFDA#</u>
Methamphetamine Initiative Grant	16.710
Airport land grant	20.106
Project Cooperation Agreement (section 595) Uintah County/M & S Water Storage Facility	12.110

8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Uintah County was determined to be a low-risk auditee.

**B. FINDING/FINANCIAL STATEMENT AUDIT**

**FINDING 2012-1 DEFICIT FUND BALANCES**

**Statement of Condition:**

As of the year ended December 31, 2012, the County had a deficit fund balance in the Cemetery Association fund (a nonmajor fund).

**Criteria:**

Governmental compliance requirements state that appropriation in the final budgets may not be made for any fund in excess of the estimated expendable revenues for the budget year. Deficits in any fund are illegal.

**B. FINDING/FINANCIAL STATEMENT AUDIT (Continued)**

**FINDING 2012-1 DEFICIT FUND BALANCES (Continued)**

**Cause of Condition:**

During the year, the County failed to limit their expenditures in the Cemetery Association fund sufficiently, thus creating a decrease in net revenues and expenses greater than the prior year fund balance.

**Effect or Possible Effect of Condition:**

The availability of expendable revenues in any fund is the legal right of that fund to expend and only those estimated expendable revenues. Overspending of these available funds means that the County has used other funds that have not been designated or budgeted to be spent. Because the public did not authorize or have an opportunity to voice their opinion on the expenditure, those who are charged with governance could have a legal financial obligation owed to the County.

**Recommendation:**

We recommend the County review the fund balance deficit and correct the deficit in the current calendar year without fail. Current financial information should be reviewed to determine the impact of transactions that have occurred since the audit and ensure that additional funds needed to correct the fund deficit will be sufficient and reversed in the current year.

**County's Response:**

*The County will prepare a plan to eliminate the deficit fund balance in the Cemetery Association fund. We are aware of the requirements to maintain a fund balance that is within the limitations established by State Code and we are confident our plan will accomplish our goals.*

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS  
AUDIT**

**FINDING 2012-2** Project Cooperation Agreement (under authority of Section 595 of the Water Resources Development Act of 1999) Between Uintah County/M & S Water Supply Facility Project Rural Utah Authority Design and Construction Work.

**Criteria:**

One of the fourteen elements of OMB Circular A -133 compliance requirements is Subrecipient monitoring. When Grantees pass through federal funds to subrecipient to operate and fulfill program objectives, grantees are required to monitor subrecipient to make sure internal controls are in place so that federal funds are spent in accordance with federal compliance requirements.

C. **FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT (Continued)**

**Condition:**

Uintah County has entered into a project cooperation agreement with the U.S. Army Corps of Engineers for the design and construction of the M & S Water Supply Storage Facility under the rural Utah Authority (Section 595). Uintah County is the "Sponsor" of this project represented by the Uintah County Commission. The sponsor partners who have and will continue to be involved in the project are the Tridell/Lapoint Water Improvement District and Whiterocks Irrigation Company, a nonprofit company. During the year ended December 31, 2012, there was \$3,310,688 of federal dollars spent on this project. According to an Interlocal Cooperative agreement between Uintah County and Whiterocks Irrigation Company each would have the following obligations. Uintah County agrees to act as the local Non-Federal Sponsor of the project with the Army Corps of Engineers and other associated federal agencies. Tridell-Lapoint Water Conservancy District and Whiterocks Irrigation Company agree to accomplish the supervision, operation, maintenance, repair rehabilitation, and replacement responsibilities in a manner compatible with the Project's authorized purposes and in accordance with specific direction prescribed by the Government in the interim or final OMR&R manual and any subsequent amendments thereto. From records available it appears that Whiterocks Irrigation Company has entered into agreements with engineers and a construction company to perform services related to this project. Whiterocks Irrigation Company (Whiterocks) pays the engineers and construction company when billed for services. In turn, Whiterocks will submit the invoices that they paid along with a copy of their check showing payment of these services to Uintah County. Uintah County then submits a reimbursement request to the U.S. Army Corps of Engineers (Corps). When Uintah County receives the requested funds from the Corps, they will send this money to Whiterocks. Since it appears Whiterocks Irrigation Company has taken the lead with regards to the management of this project and making sure the project complies with applicable laws and regulations, from an audit stand point it appears there is a subrecipient relationship between Uintah County and Whiterocks Irrigation Company. We have reviewed the subrecipient compliance requirements with personnel of Uintah County and it appears that these subrecipient monitoring requirements have not been performed as required by OMB Circular A-133.

**Cause of the Condition:**

Due to the nature of the project cooperation agreement, it appears that Uintah County and Whiterocks Irrigation Company felt that there was not a subrecipient relationship and that Uintah County was not required to monitor Whiterocks Irrigation Company according to OMB Circular A-133 requirements.

**Effect or Possible Effect of Condition:**

If subrecipient monitoring is not performed as required by OMB Circular A-133, it is possible that compliance requirements are not being followed, which could create situations where costs were questioned and funds would be required to be returned. Also, failure to perform subrecipient monitoring puts the grantee in the position of noncompliance with federal regulations and subject to corrective action imposed by the funding agency.

C. **FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT (Continued)**

**Recommendation:**

We recommend the County consult with the funding agency to determine if the current relationship of the County with Whiterocks Irrigation Company falls under the federal guideline of a subrecipient. We also recommend the County perform the required subrecipient monitoring procedures as outlines in OMB Circular A-133.

**County's Response:**

It is and has been the County's understanding that Whiterocks Irrigation is not a subrecipient. But the County will consult with the funding agency on this issue and if Whiterocks Irrigation is determined to be a subrecipient, the County will perform the necessary compliance steps to make sure they are in compliance with OMB Circular A-133.

UINTAH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 2012	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 2012
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
Direct Program:							
National Children's Alliance Fund	93.558	10-1970	\$ 10,000		\$ 10,000	\$ 10,000	
Total direct programs			\$ 10,000	\$ ...	\$ 10,000	\$ 10,000	\$ ...
Passed Through Utah Department of Health:							
National Association of County & City Health Offices	93.008	MRC 12308	\$ 5,000		\$ 5,000	\$ 5,000	
Bioterrorism - Emergency Prep	93.069	12-0458/13-0746	530,702		218,322	218,322	
Bio Regional of Epidemiology	93.069	12-0458	42,791		19,992	19,992	
Asthma Control Program	93.070	11-2564/13-0799	30,000		19,518	19,518	
TB Elimination	93.116	12-1712	1,512		1,512	1,512	
Immunization - Basic.IAP	93.268	12-1712	50,554		41,339	41,339	
CDC Cancer Screening	93.283	11-2564/13-0799	43,923		9,483	9,483	
Comprehensive Tobacco	93.283	11-2564/13-0799	76,506		21,646	21,646	
Arthritis Program	93.283	11-2564	10,000		2,500	2,500	
CDC Supplemental Tobacco	93.520	11-2564	4,197		4,197	4,197	
Health Care Infections Grant	93.521	12-1848	9,561		9,561	9,561	
Community Transformation CAPAC	93.531	11-2564/13-0799	68,250		42,071	42,071	
CHEC	93.778	12-0693/13-0515	32,676		15,000	15,000	
Consumer Education & Assistance	93.778	12-0693/13-0515	47,160		13,665	13,665	
Bioterrorism-Medical Reserve Corp	93.889	12-0633	10,000		7,069	7,069	
ASPR HPP Regional Project	93.889	12-0633	60,000		44,278	44,278	
Bureau of HIV/AIDS	93.940	12-1712	1,000		1,000	1,000	
Sexually Transmitted Diseases - Test	93.977	12-1712	1,000		1,000	1,000	
PANO	93.991	11-2564/13-0799	52,251		4,358	4,358	
MCH Block	93.994	12-0097/13-0894	113,146		56,573	56,573	
Basic Injury Prevention	93.994	11-2564/13-0799	59,600		18,378	18,378	
FDA Tobacco Retail Inspections	10.542	11-2564	6,754		3,912	3,912	
Total passed through Utah Department of Health			\$ 1,256,583	\$ ...	\$ 560,374	\$ 560,374	\$ ...
Total U.S. Department of Health and Human Services			\$ 1,266,583	\$ ...	\$ 570,374	\$ 570,374	\$ ...

UINTAH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 2012	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 2012
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
Direct Program:							
Forest Patrol	10.670	11-LE-11040100-11	\$ 13,372		\$ 13,372	\$ 13,372	
Total direct programs			\$ 13,372	\$ ...	\$ 13,372	\$ 13,372	\$ ...
Pass Through State Department of Human Services:							
Special Supplemental Food Program for Women, Infants and Children							
WIC Administration and Nutrition	10.557	12-0536/13-1361	\$ 621,258		\$ 122,312	\$ 122,312	
WIC Food Vouchers	10.557	12-0536/13-1361			408,166	408,166	
WIC Breastfeeding	10.557	12-0536/13-1361	960		11,829	11,829	
WIC Client Service	10.557	12-0536/13-1361			170,794	170,794	
WIC Peer Counseling	10.557	12-0536/13-1361	88,794		24,135	24,135	
Total passed through State Department of Human Services			\$ 711,012	\$ ...	\$ 737,236	\$ 737,236	\$ ...
Total U.S. Department of Agriculture			\$ 724,384	\$ ...	\$ 750,608	\$ 750,608	\$ ...
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
Passed Through Utah Department of Community and Culture:							
CDBG - Unity Place Property	14.228	13-0379	\$ 66,721		\$ 5,496	\$ 5,496	
Rapid Rehousing ARRA	14.257	10-1268	90,950		10,700	10,700	
Community Dev. Block Grant - Property Acquisition - Lakeview	14.228	10-2629	180,000		42,010	42,010	
Total U.S. Department of Housing and Urban Development			\$ 337,671	\$ ...	\$ 58,206	\$ 58,206	\$ ...
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>							
Pass through State of Utah:							
Emergency Management Performance Grant	97.042	EMPG-2011-DEM-024	\$ 35,000		\$ 35,000	\$ 35,000	
CERT Homeland Security Grant	97.067		8,047		8,047	8,047	
Weapons of Mass Destruction	97.067	DES-2010-SHSP-005	345,980		161,980	161,980	
Total U.S. Department of Homeland Security			\$ 389,027	\$ ...	\$ 205,027	\$ 205,027	\$ ...

UINTAH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 2012	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 2012
<u>U.S. DEPARTMENT OF JUSTICE</u>							
Direct Program:							
Methamphetamine Initiative Grant	*	16.710	2008CKWX0049	\$ 467,650	\$ 14,483	\$ 14,483	
Methamphetamine Initiative Grant	*	16.710	2010CKWX0388	500,000	143,949	143,949	
Drug Court Enhancement Project		16.804	2009-DI-BX-0245	200,000	38,147	38,147	
National Children's Alliance		16.543	13-VERN-UT-SA10	10,000	10,000	10,000	
Total direct programs				\$ 1,177,650	\$ 206,579	\$ 206,579	\$ ...
Passed Through Utah Department of Commission on Criminal and Juvenile Justice:							
Victims of Crime Act		16.575	07-VOCA-56	\$ 31,706	\$ 31,706	\$ 31,706	
Total passed through State Commission on Criminal and Juvenile Justice				\$ 31,706	\$ 31,706	\$ 31,706	\$ ...
Total U.S. Department of Justice				\$ 1,209,356	\$ 238,285	\$ 238,285	\$ ...
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>							
Pass through State Department of Transportation:							
Hazardous Material Emergency Preparedness		20.703		\$ 5,372	\$ 5,372	\$ 5,372	
Safe Community Program		20.600	CP100202(TCC11)	27,000	12,650	12,650	
Environmental Assessment	*	20.106	DOT-FA10NM-1115	250,000	30,814	30,814	
Runway Relocation 12-1017	*	20.106	AIP 3-49-0037-26	148,428	148,428	148,428	
Airport Land Purchase	*	20.106	11-1004	55,313	55,313	55,313	
Airport Land Purchase	*	20.106	AIP 3-49-0037-20	1,023,314	\$ 1,023,314	1,023,314	
Total U.S. Department of Transportation				\$ 1,509,427	\$ 1,023,314	\$ 1,275,891	\$ ...
<u>ENVIRONMENTAL PROTECTION AGENCY</u>							
Pass through Utah Department of Health:							
Environmental Quality		66.605	13-0200	\$ 13,179	\$ 6,590	\$ 6,590	
Total Environmental Protection Agency				\$ 13,179	\$ 6,590	\$ 6,590	\$ ...

UINTAH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 2012	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 2012
<u>U.S. DEPARTMENT OF THE INTERIOR</u>							
Direct Program:							
Refuge Revenue Sharing	15.659		\$ 7,471		\$ 7,471	\$ 7,471	
Total U.S. Department of Interior			\$ 7,471	\$ ...	\$ 7,471	\$ 7,471	\$ ...
<u>U.S. DEPARTMENT OF DEFENSE</u>							
Direct Program:							
M & S Reservoir Grant	* 12.110	PPA 7 Sep 07	\$ 8,900,000		\$ 3,310,688	\$ 3,310,688	
Total U.S. Department of defense			\$ 8,900,000	\$ ...	\$ 3,310,688	\$ 3,310,688	\$ ...
TOTAL FEDERAL ASSISTANCE			\$ 14,357,098	\$ 1,023,314	\$ 5,399,826	\$ 6,423,140	\$ ...

\* Tested as Major Federal Financial Assistance Programs

**UINTAH COUNTY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AS OF DECEMBER 31, 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards is a summary of program activity of the County's federal award programs and does not necessarily present transactions that would be included in financial statements of the County presented on the modified accrual basis of accounting, as contemplated by generally accepted accounting principles.

**2. FOOD INSTRUMENTS**

Amounts shown on the schedule of expenditures of federal awards as WIC food vouchers are not direct cash expenditures of Uintah County. The Tri County Health District operates the Women, Infant and Children program. As part of this program, the health district distributes food instruments provided by the State of Utah that can be redeemed at local stores for food items.

The dollar amounts reported on the schedule of expenditures of federal awards are the fair market value that food instruments can be redeemed for.

**3. FEDERAL CFDA NUMBER**

Uintah County entered into a Project Cooperation Agreement (under the authority of Section 595 of the Water Resources Development Act of 1999) with the U.S. Army Corps of Engineers for the design and construction of the M & S Water Supply Storage Facility. These federal funds were considered a major federal program, and single audit procedures were performed as required by OMB Circular A-133. From discussion with Scott Stoddard, Intermountain Representative/Civil Engineer for the Corps of Engineers, this cooperative agreement has not been assigned a federal CFDA number. But since we had a finding associated with these funds, we have assigned the CFDA number of 12.110 in an effort to direct review of the finding to the proper funding agency.

**UINTAH COUNTY**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Uintah County had no findings reported in the December 31, 2011 audit or other previous reports that required follow up in the audit for the year ended December 31, 2012.