F-65(UT-1) XC

FORM **F-65(UT-1)**

SURVEY OF LOCAL GOVERNMENT FINANCES
UTAH COUNTIES

FISCAL YEAR ENDED DECEMBER 31

Fiscal Year Ended

Name Select Name

Address 1

Address 2

City, State, Zip UT

INSTRUCTIONS – Please read separate instruction sheet BEFORE completing this report.

Part I REVENUE

A. TAXES		Amount *Omit cents*
Property taxes		
General fund		
Library		
Flood control		
Municipal service areas		
Bond repayment		
Assessing and collecting		
Tort liability		
Other		
TOTAL PROPERTY TAXES	T01	0
General sales and use taxes		
Mass transit tax		
County option sales tax		
Local sales tax		
Zoo, arts and parks (ZAP) tax		
Rural hospital tax		
TOTAL GENERAL SALES AND USE TAXES	T09	0
Special base sales taxes		
Transient room tax		
Tourism – Transient room tax		
Tourism – Restaurant tax		
Tourism – Short-term leasing		
TOTAL SPECIAL BASE SALES TAXES	T19	0
Occupation & business licensing and permit taxes	T28	
Other licensing and permit taxes	T29	
Other taxes	T99	
Fee in lieu	T01	

B. FEDERAL AID		Amount *Omit cents*
Federal payments in lieu of taxes		B30
All other Federal grants		B89
C. STATE AID		C46
1. Road fund allotments		
2. Public welfare (including Medicaid)	C79	
3. Other State grants	C89	
4. TOTAL (Sum of lines C2 and C3 ONLY)		0
D. FROM OTHER LOCAL GOVERNMENTS		D89
All purposes		
E. CHARGES AND MISCELLANEOUS REVENUE		
Hospital charges		A36
Miscellaneous commercial activities		A03
Natural resources charges		A59
Other fees and charges		A89
Special assessments		U01
Sale of real property		U11
Interest earnings		U20
Fines and forfeits		U30
Rents		U40
Royalties		U41
Private donations		U50
Miscellaneous other revenue		U99

TOTAL REVENUE (Sum of items A–E above) $ 0

CONTINUE ON PAGE 2 WITH PART II, ITEM F

Part II EXPENDITURES

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

F. DIRECT	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29	E29	F29	G29
Judicial and legal	E25	E25	F25	G25
Financial administration*	E23	E23	F23	G23
Planning and zoning	E29	E29	F29	G29
Police protection (sheriff)	E62	E62	F62	G62
Fire protection	E24	E24	F24	G24
Correctional institutions	E04	E04	F04	G04
Other corrections	E05	E05	F05	G05
Health	E32	E32	F32	G32
Welfare institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	F79
County hospital	E36	E36	F36	G36
Streets and roads	E44	E44	F44	G44
General public buildings	E31	E31	F31	G31
Parks and recreation	E61	E61	F61	G61
Libraries	E52	E52	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89	E89	F89	G89
Interest on debt		I89		
Miscellaneous commercial activities	E03	E03	F03	G03
Other expenditures	E89	E89	F89	G89
Salaries and wages for force account construction	Z00			
TOTAL DIRECT EXPENDITURES	$ 0	$ 0	$ 0	$ 0

G. INTER-GOVERNMENTAL EXPENDITURES	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other *(Specify)* (6)
Paid to state	L89 $	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32	M79	M52	

*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

Part III DEBT

H. LONG TERM GENERAL

	Amount *(Omit cents)*				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 0	29U 0	39U 0	49U 0	49U 0
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

I. OTHER LONG TERM GENERAL OBLIGATIONS

	Amount *(Omit cents)*				
	Beginning balance (1)	Issued (2)	Retired (3)	Ending Balance (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) *Specify*					
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)					

J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31

	Amount *(Omit cents)*
Beginning of year	61V $
End of year	64V $

K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31

	Amount *(Omit cents)*
Nonspendable fund balance	60a $
Restricted fund balance	60b $
Committed fund balance	60c $
Assigned fund balance	60d $
Unassigned fund balance	70 $
Total governmental funds balance	80 $

L. CASH AND INVESTMENTS AS OF DECEMBER 31

(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01	W31	W61

M. DATA SUPPLIED BY

Name of Official

Title

Telephone

Email

Date

Include this form with the audit report/ financial statement uploaded to: reporting.auditor.utah.gov. If you have any questions related to the uploading of your document, please contact Kylie Cone at 801-538-1025 or kcone@utah.gov

If you have any questions about the form, contact:
Ryan Robers
(801) 538–1721 or
ryanroberts@utah.gov

INSTRUCTIONS FOR UT-1 COUNTIES

GENERAL INSTRUCTIONS

1. As much as possible, total revenues, total expenditures, and the specific assets and liabilities reported on this form should be reconcilable to the applicable funds of your audited financial statement.

2. Do not change the form or add lines. If there is not a line for an amount you need to enter, include it on an appropriate line for "other" or "miscellaneous." Amounts for items may be combined on these lines. If you are unsure where to list an amount, contact the person listed below.

3. Be sure that all totals and subtotals add up correctly.

4. Do not forget to add your name and title in section M.

5. Transactions involving the following types of funds should be combined on this form:
   - General Fund
   - Street and Road Funds
   - Bond and Interest Funds
   - Special Assessment Funds
   - Special Revenue Funds
   - Municipal Service Area Funds
   - Enterprise Funds
   - All Other Special and Public Trust Funds
   - Payments to pension systems administered *privately* or by *other governments*

Note also the agencies listed on the last page of these instructions.

6. EXCLUDE the following:
   - *Agent Transactions* — Moneys collected by your government acting only as an agent for the state or other governments (e.g., social security and income tax withholding)
   - *Transfers* — Activity between funds, departments, or agencies of your government
   - *Investment Transactions* — Receipts from sale of investments and payments for purchase of investments
   - *Refunds* of revenues or expenditures
   - Pension funds *administered by your government*
   - *Private* trust funds
   - *Discrete* component units

Note also the agencies listed on the last page of these instructions.

7. When you have completed this survey, please include it with the audit report and submit them to the Office of the Utah State Auditor.

   If you have questions about the form, call or write:

   Ryan Roberts
   Office of the Utah State Auditor
   Utah State Capitol Complex
   East Office Building, Suite E310
   PO Box 142310
   Salt Lake City, UT 84114-2310
   801-538-1721 or 1–800–622–1243
   ryanroberts@utah.gov

SPECIFIC LINE ITEM INSTRUCTIONS

A. TAXES

PROPERTY TAXES — All taxes on property, real or personal, measured by value. Report property taxes from all levies for all funds of your government and its agencies; include levies for debt services, pension funds and other funds or purposes. Include penalties and interest on delinquent taxes and proceeds of tax sales.

COUNTY GENERAL SALES AND USE TAX — for all the General Sales and Use Categories listed on the form, report the amount received by the county from the Utah Tax Commission.

SPECIAL BASE SALES TAXES — for all Special Base Sales Taxes for the categories listed on the form, report the amount received by the county from the Utah Tax Commission.

A. TAXES — Continued

LICENSES AND PERMITS — Taxes imposed for a business or non-business privilege and license and inspection charges on occupations and businesses, animals, etc. Include also real estate (mortgage) recordation tax.

FEE-IN-LIEU OF TAXES — Report the fee-in-lieu of ad valorem property taxes that is levied on motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

B—C—D. INTERGOVERNMENTAL REVENUE (from Federal, state, and other local governments) — Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes (except the "Fee-In-Lieu" reported in A, above), and reimbursements for services performed for other governments, including loans. (Report as tax revenues, in A. above, any taxes such as transient room tax imposed by your government which were collected for it by another government.)

E. CHARGES AND MISCELLANEOUS REVENUE

HOSPITAL CHARGES — Hospital charges received including amounts received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Report Medicaid at Part I, item C (Public Welfare).

MISCELLANEOUS COMMERCIAL ACTIVITIES — Revenue from enterprises directly operated by your government such as cemeteries, cable television, telephone utilities, rail lines, etc.

NATURAL RESOURCES CHARGES

OTHER FEES AND CHARGES — Current charges including public safety fees; park, golf course and swimming pool fees; airport rentals and gross sales of gas and oil; public libraries, vital statistics charges, sale of fixed assets, sale of materials and supplies, court costs, fees and charges, zoning and subdivision fees, and other miscellaneous fee collections.

SPECIAL ASSESSMENTS — Compulsory contributions and reimbursements from owners of property benefited by capital improvements (streets, sewers, sidewalks, water extensions, etc.). Do not include proceeds from the sale of special assessment bonds. Report maintenance assessments as charges.

SALE OF REAL PROPERTY — Amount from sale of realty, other than by tax sales, including property sold to other governments.

INTEREST EARNINGS — Interest received on all deposits and investment holdings of your government and its agencies, *excluding* earnings of any employee pension fund.

FINES AND FORFEITS — Receipts from penalties imposed for violations of law and civil penalties.

RENTS — Revenue from temporary possession or use of government-owned buildings, land, and other properties.

ROYALTIES — Compensation or portion of proceeds from extraction of natural resources, such as oil, gas, and mineral rights.

PRIVATE DONATIONS — Gifts of cash or securities from private individuals or corporations

MISCELLANEOUS OTHER REVENUE — Revenue of your county and its agencies not covered by the other revenue categories listed above. *Do not include:* (1) proceeds from borrowing; (2) receipts from sale of security holdings; (3) transfers between funds or agencies of your government; or (4) employee contributions to, and interest earnings of, any employee pension fund.

F. DIRECT EXPENDITURES

NOTE — The four general categories of (1) *Salaries and wages,* (2) *Current expenses,* (3) *Construction,* and (4) *Purchase of equipment, land and buildings* are to be reported separately for each governmental function specified on the form. Combine expenses for any governmental functions not specified on the line for *All other expenditures.*

(1) SALARIES AND WAGES — Gross salaries and wages paid to employees of your government. Include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for social security or retirement coverage, etc. Include salaries and wages of employees working on construction projects in the item called *Salary and Wages for Force Account Construction.*

F. DIRECT EXPENDITURES — Continued

(2) CURRENT EXPENSES — Enter for each government function direct expenditures for supplies, materials and contractual services. Include employer's share of fringe benefits, except employer contribution to a state administered retirement system or to the federal Social Security system.

(3) CONSTRUCTION — Report construction outlays from all sources, i.e., bond proceeds, assessments, grants, etc. Salaries and wages of county employees working on construction projects should be reported in the Salaries and Wages column, at *Salary and Wages for Force Account Construction.*

(4) PURCHASE OF EQUIPMENT, LAND, AND BUILDINGS — Report expenditures for purchase of land, equipment and structures.

GOVERNMENTAL FUNCTIONS

LEGISLATIVE AND CENTRAL ADMINISTRATION — County council, county commissioners, county administrator or manager, county clerk, recorder, and personnel officer.

JUDICIAL AND LEGAL — Any county court and court related activities including juries, probate officials, prosecutors, bailiffs, marshals, public defenders, county attorneys, legal departments and identifiable court activities of sheriff's department. *Exclude* probation and parole and report these items under CORRECTIONS.

FINANCIAL ADMINISTRATION — Include office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing and microfilming).

PLANNING AND ZONING — Include expenses for the Planning Commission, the Board of Adjustment, and the staff necessary to implement policies in planning and zoning matters.

POLICE PROTECTION (SHERIFF) — Law enforcement activities of sheriff's office, coroners, medical examiners, vehicular inspection activities, and traffic control and safety activities. *Exclude* county contribution to a locally administered police pension fund.

FIRE PROTECTION — All costs incurred for fire fighting and fire prevention, including contributions to volunteer fire units. *Exclude* any county contributions to a local fire pension fund.

CORRECTIONAL INSTITUTIONS — Construction, maintenance, and operation of correctional facilities, reformatories, detention facilities, etc., whether for adults or juveniles. *Exclude* activities related to probation and parole (Report in item 15).

OTHER CORRECTIONS — Activities related to probation and parole, training of corrections officers, nonresidential halfway houses, and community corrections centers, as well as "lock–up" facilities.

HEALTH — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing; vital statistics collection and all other services performed by the public health department.

WELFARE INSTITUTIONS — Institutions operated by your government including nursing homes, veterans' homes, homes for the elderly, and indigent care institutions.

OTHER PUBLIC WELFARE — Administration of relief and assistance, foster care, related community action programs, and other welfare activities not covered by items a, b, c, d, and e. *Exclude* any payments to the State for your government's share of the welfare costs (Reported in Part 6).

COUNTY HOSPITAL — Construction and operation of a hospital by your government. Nursing homes not directly associated with a hospital should be reported under WELFARE INSTITUTIONS.

STREETS AND ROADS — Construction and maintenance of county roads, sidewalks, bridges, and toll facilities. Also include street lighting, street cleaning, snow removal and highway engineering and planning.

GENERAL PUBLIC BUILDINGS — Construction, maintenance and operation of courthouse and any other buildings not relating to particular purposes. Expenditure for firehouses, libraries, etc., is to be reported for the purpose directly involved.

PARKS AND RECREATION — Include playgrounds, golf courses, swimming pools, museums, community music, drama, celebrations, and zoos.

LIBRARIES — Include payments to non-governmental libraries as well as libraries operated by the county. Aid to libraries of other governments should be excluded here and reported at Section G, INTERGOVERNMENTAL EXPENDITURES.

NATURAL RESOURCES — Flood control, soil and water conservation, drainage, irrigation, forestry and forest fire protection, county fairs, county extension service, weeding and other activities for the promotion of agriculture and conservation of natural resources.

REDEVELOPMENT — Include amounts for planning and provision of adequate housing and for redevelopment of substandard and blighted physical facilities. If your county has a Redevelopment Agency, report all its expenditures here, except bond principal repayments.

ECONOMIC DEVELOPMENT — Include amounts to foster economic growth and development of the county and for programs to eliminate or ameliorate poverty and its causes.

INTEREST ON DEBT — Amount of interest paid, including any interest on short-term or non-guaranteed obligations, as well as general obligations.

MISCELLANEOUS COMMERCIAL ACTIVITIES — Expenditures from enterprises directly operated by your government such as cemeteries, cable television, telephone utilities, rail lines, etc.

ALL OTHER EXPENDITURES — Include any amounts which have not been allocated above by purpose, such as employer contribution to a state administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and service agencies, such as a central garage or an engineering department which serves more than one functional agency, and whose expenses are not allocated to the various departments. Include election expenses, animal control, civil defense, community promotions, cemeteries, protective inspection, county surveyor, and miscellaneous expenses that cannot be reported by function. Do not include: (1) payments for the retirement of debt; (2) payments for purchase of securities; (3) transfers between funds or agencies of your government; or (4) benefits and payments from distinct employee pension funds.

SALARY AND WAGES FOR FORCE ACCOUNT CONSTRUCTION — Report salaries and wages of your county employees engaged in construction projects.

G. INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis, e.g., for highways, sanitation, etc. Such amounts should be excluded from expenditure figures reported in Section F, DIRECT EXPENDITURES.

H. LONG-TERM GENERAL DEBT

ALL BONDED DEBT — Bonds, mortgages, etc., with an original term of more than one year, issued in the name of your county or of particular agencies of your county. Include revenue and non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners. Report also general obligations backed by pledge resources but guaranteed by your government if these sources are insufficient.

PUBLIC DEBT FOR PRIVATELY OWNED HOUSING, INDUSTRIAL, OR BUSINESS PURPOSES — Public debt for direct funding of private sector activities, such as industrial and commercial development, pollution control of private facilities, housing and mortgage loans, private hospital construction, student loans, private sport stadia, convention centers, shopping malls, economic revitalization, and other private projects.

I. OTHER LONG-TERM GENERAL OBLIGATIONS

OTHER DEBT — Include information on all long term debt, such as mortgages, notes, loans, certificates of participation, etc., not reported in Item H, or separately as lease purchase agreements. Non current portions of debt should be reported here, with the January 1 value in column 1 and the December 31, value in column 4. The amount of new debt issued is entered in column 2 and the current portion retired in column 3. In column 5, enter the date on which the final payment will be made. If there is more than one debt instrument and ending date, enter the date of the one which will be completed latest. Enter interest paid on such debt in Part F, DIRECT EXPENDITURES, *Interest on debt.*

I. OTHER LONG-TERM OBLIGATIONS — Continued

LEASE PURCHASE AGREEMENTS AND INSTALLMENT PURCHASE CONTRACTS — Noncurrent portions of discounted present value of total future stipulated payments on lease purchase agreements and installment purchase contracts should be reported here, with the January 1, value in column 1 and the December 31, value in column 4. The amount of new lease purchase and installment purchase debt issued is entered in column 2 and the current portion retired in column 3. In column 5, enter the date on which the final payment will be made. If there is more than one such contract and ending date, enter the date of the one which will be completed latest. Enter interest paid on such agreements and contracts in Part F, DIRECT EXPENDITURES, *Interest on debt.*

ACCRUED LEAVE LIABILITY — Report the December 31, value of accrued sick leave and vacation leave which your government is required to pay if an employee terminates.

J. SHORT-TERM DEBT OUTSTANDING

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

K. GOVERNMENTAL FUNDS BALANCE AS OF DECEMBER 31

Report the December 31, nonspendable, restricted, committed, assigned, and unassigned fund balance, and the total governmental funds balance (General, Special Revenue, Debt Service and Capital Projects).

L. CASH AND INVESTMENTS AS OF DECEMBER 31

Report the total amount of cash on hand, on deposit, and investments in federal government, federal agency, state and local government and non-government securities. Report all investments at book value. Exclude accounts receivable, value of property and all non-security assets. In column (b) include only the unexpended proceeds from bond sales remaining in the Capital Projects and Enterprise funds. DO NOT INCLUDE EMPLOYEE RETIREMENT FUNDS.

M. DATA SUPPLIED BY

This section must be filled in and signed by the person responsible for completing the form. This may be a government official or an independent auditor.

AGENCY REPORTING

In addition to your county general government, **include in this statement** the financial transactions of the following county agencies:

Building authorities (county)
City-county health departments
County health departments
Community redevelopment agencies
District health departments
County Hospitals
Fire protection districts (administered by county commissioners)
Historic districts
Improvement districts (administered by county commissioners)
Municipal service areas (administered by county commissioners)
Neighborhood redevelopment agencies
Parking and business improvement districts
Sanitary districts
Special service districts (blended component units administered by county commissioners)
Zoning districts

Do not include the financial transactions of the following types of agencies unless these agencies are administered by county commissioners:

Cemetery maintenance districts
County service areas
County-wide health districts
Discrete component units
Drainage districts
Fire protection districts with elected boards
Housing authorities
Improvement districts for water or sewer systems
Intermountain Power Agency
Irrigation districts and water conservation districts
Metropolitan water districts
Mosquito abatement districts
Public transit districts
Road districts
Soil conservation districts
Water conservancy districts and subdistricts