

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 sign the form in section M, and *type* or *print* your name legibly.
- 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*
- 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 UTAH STATE AUDITOR.

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

KENT GODFREY
Office of the State Auditor
211 State Capitol
Salt Lake City, UT 84114
(801) 538-1384 or 1-800-622-1243
kgodfrey@utah.gov

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

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.

SPECIFIC LINE ITEM INSTRUCTIONS — Continued

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).

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, cemetery charges 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.

RENTS AND ROYALTIES — Include revenue from leases (and lease bonus payments) of land relating to natural resource exploration and production. Also include rental revenue not reported by function in the above categories.

FINES AND FORFEITS — All revenue (county's portion) from fines and penalties imposed for commission of statutory offenses, violations of administrative rules and regulations, and forfeitures of deposits held as performance guarantees.

MISCELLANEOUS OTHER REVENUE — Revenue of your county and its agencies not covered by the other revenue categories listed above. Include donations from private sources, insurance adjustments, etc. *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*.

SPECIFIC LINE ITEM INSTRUCTIONS — Continued

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.

CORRECTIONS — Construction and operation of correctional facilities for adult or juvenile offenders. Also include correction activities of the sheriff's office, probation and parole, and rehabilitation activities of the correctional authority.

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 — Direct expenditure for administration of relief and assistance, welfare institutions (including nursing homes), foster care, related community action programs, and other welfare activities. Report any payments to the state for county share of state welfare programs at Section G., **INTER-GOVERNMENTAL EXPENDITURES**.

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

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, weed department, 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.

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, 2003, value in column 1 and the December 31, 2003, value in column 4. The amount of new debt issued in 2003 is entered in column 2 and the current portion retired in 2003 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, 2003, value in column 1 and the December 31, 2003, value in column 4. The amount of new lease purchase and installment purchase debt issued in 2003 is entered in column 2 and the current portion retired in 2003 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, 2003, 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, 2003

Report the December 31, 2003, fund balance restricted for certain purposes, the amount remaining which is available for appropriation, and the total governmental funds balance (General, Special Revenue, Debt Service and Capital Projects).

L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2003

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