FORM **F-65(UT-4)**
(6-20-2003)

# 2003/2004 SURVEY OF LOCAL GOVERNMENT FINANCES
## MULTI PURPOSE AGENCIES

*(Please correct any error in name, address, and ZIP Code)*

***IMPORTANT***

Please provide data for your fiscal year that ends between July 1, 2003 and June 30, 2004. *Mark (X) in the box which applies to you.*

☐ December 31, 2003
☐ June 30, 2004
☐ Other

**Include this form with audit report/ financial statement submitted to:**

**UTAH STATE AUDITOR**
**211 STATE CAPITOL**
**SALT LAKE CITY, UT 84114**

## BASIC INSTRUCTIONS AND SUGGESTIONS

**Before filling out this form,** please read carefully each part and all related definitions and instructions.

**1.** This form is for agencies with more than one function (e.g., combined water and sewer agencies.) If your agency does not meet this criterion, please contact the State Auditor's office to obtain the correct form.

***Note especially –***

**2.** Please report amounts, net of interfund transactions, covering all funds and accounts of your agency except for any employee-retirement fund(s) administered by your agency. Include bond redemption and construction or development funds, as well as current funds.

**3.** As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

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

**MacRay Curtis**
**Office of the State Auditor**
**211 State Capitol**
**Salt Lake City, UT 84114**
**(801) 538–1335 or 1–800–622–1243**
**mcurtis@utah.gov**

## Part I REVENUE

| | Amount *Omit cents* |
|---|---|
| **A. Utility sales revenue –** Gross receipts of any water, sewer, or other systems operated by your agency, from utility sales and charges. Include here all revenue from sales of utility commodities and services to State and local governments. | A91 |
| **1.** Water supply system | **$** |
| **2.** Sewer | A80 |
| **3.** Other – *Specify* ↙ | A-- |
| **4.** Other – *Specify* ↙ | A-- |
| **B. Other current charges –** Receipts from sales, rentals, tolls, fees, or other charges for commodities and services except utility services as covered above. Report in items F and G amounts received from the State or from other local governments. *Specify major items below.* ↙ | |
| **1.** | **$** |
| **2.** | |
| **3.** | |
| **TOTAL *(Sum of items B1–B3 above)*** → | A-- **$** |

**Part I** **REVENUE – Continued**

| | | Amount *Omit cents* |
|---|---|---|
| **C. Property taxes –** Total amount received from any taxes levied by your agency on property, assessed by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item F. | | T01 $ |
| **D. 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. | | T01 |
| **E. Special assessments –** Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.), based on area, front footage, or other measures of assumed benefit. Report in item B assessments for maintenance and current services and in item C taxes based on assessed valuation. | | U01 |
| **F. Revenue from State government –** Amounts received as grants (including any Federal aid distributed by the State), shares of State Taxes, or as reimbursement for services performed for the State. Report **direct** Federal aid in item H. Exclude loans. Exclude here and report in item A all revenues received from the State government for purchase of utility commodities and services. *Specify major items below.* ↙ | | |
| **1.** Water supply system | | C91 |
| **2.** Sewer system | | C80 |
| **3a.** Other – *Specify* ↙ | Amount | Amount (Total 3a + 3b) |
| **b.** Other – *Specify* ↙ | Amount | C89 |
| **TOTAL (Sum of items F1–F3 above)** → | | $ |
| **G. Revenue from other local governments –** Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump sum appropriations. Report in item C property taxes collected for you by other local governments. Exclude here and report in item A all revenues received from local governments for purchase of utility commodities and services. *Specify major items below.* ↙ | | |
| **1.** Water supply system | | D91 |
| **2.** Sewer system | | D80 |
| **3a.** Other – *Specify* ↙ | Amount | Amount (Total 3a + 3b) |
| **b.** Other – *Specify* ↙ | Amount | D89 |
| **TOTAL (Sum of items G1–G3 above** → | | $ |
| **H. Revenue from Federal Government –** Any amounts received directly from the Federal Government (exclude loans). *Specify major items below.* ↙ | | |
| **1.** Water supply system | | B91 |
| **2.** Sewer system | | B80 |
| **3a.** Other – *Specify* ↙ | Amount | Amount (Total 3a + 3b) |
| **b.** Other – *Specify* ↙ | Amount | B89 |
| **TOTAL (Sum of items H1–H3 above)** → | | $ |
| **I. Receipts from sale of property –** Amounts from sale of realty, other than tax sales (which should be included in item C). | | U11 |
| **J. Interest earnings –** Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund and including interest earned on construction loans. | | U20 |

## Part I REVENUE – Continued

| | Amount *Omit cents* |
|---|---|
| **K. Miscellaneous other revenue –** Revenue not covered by items A through J on pages 1 and 2. **Do not include: (1)** proceeds from borrowing, **(2)** receipts from sale of security holdings, **(3)** transfers between funds or accounts of your agency, or **(4)** employee contributions to, and interest earnings of, any employee pension fund. *Specify major items below.* | |
| **1.** | **$** |
| **2.** | |
| **3.** | |
| **TOTAL *(Sum of items K1–K3 above)*** → | U99 **$** |
| **TOTAL REVENUES *(Sum of items A–K)*** → | **$** |

## Part IIA DIRECT EXPENDITURE BY PURPOSE AND TYPE

Please note that payments made to other governments (state or local) should NOT be included in amounts reported here, but should be reported in Part IIB.

Enter below 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 employee-retirement funds administered by your agency.***Exclude depreciation.***

**Column (a) –** Enter in the appropriate functional category the amount expended for current operation. Include gross salary and wage amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage. Exclude amounts paid to other governments reported in Part IIB.

**Column (b) –** Report construction outlays from all sources, i.e., bond proceeds, special assessments, grants, etc. Report interest capitalized as cost of construction in column (a), item F.

**Column (c) –** Report all expenditures for purchase of land, equipment, and existing structures.

| Purpose | Amount *Omit cents* | | |
|---|---|---|---|
| | **Current operation** | **Capital outlay** | |
| | Direct expenditure including salaries and wages (Exclude inter-governmental payments reported in Part IIB.) ***Exclude depreciation.*** (a) | Construction (b) | Purchase of land, equipment, and existing structures (c) |
| **A. Utilities –** Gross expenditure of any of the indicated kinds of utility systems that are operated by your government. Exclude interest here (for reporting in item F). *Exclude depreciation.* **1.** Water supply system | E91 | F91 | G91 |
| **2.** Sewer system | E80 | F80 | G80 |
| **B. Natural resources –** Flood control and soil and water conservation, drainage, irrigation, and any other activities for promotion of agriculture and conservation of natural resources. | E59 | F59 | G59 |
| **C. Fire protection –** Operation of fire prevention and fire fighting system. | E24 | F24 | G24 |
| **D. Solid waste management –** Street cleaning, refuse and garbage collection and disposal. | E81 | F81 | G81 |
| **E. Highways, bridges, and tunnels –** Construction, repair and upkeep, and lighting of highways, bridges, and tunnels by your agency. Include operation of toll booths, and policing of bridges and tunnels by employees of your agency. | E44 | F44 | G44 |

## Part IIA DIRECT EXPENDITURE BY PURPOSE AND TYPE – Continued

| Purpose | Amount *Omit cents* | | |
|---|---|---|---|
| | **Current operation** | **Capital outlay** | |
| | Direct expenditure including salaries and wages (Exclude inter-governmental payments reported in Part IIB.) ***Exclude depreciation.*** (a) | Construction (b) | Purchase of land, equipment, and existing structures (c) |
| **F. Interest on debts –** Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. Exclude debt retirement which should be reported in Part III, item A, column (c). Include capitalized interest paid on construction loans. **1.** On debt of water supply system | I91 **$** | | |
| **2.** On debt of sewer system | I89 | | |
| **3.** On debt of solid waste system | I89 | | |
| **4.** On debt of _____ system | I89 | | |
| **5.** All interest not covered by items F1–F4 | I89 | | |
| **G. All other expenditures –** Expenditures for purposes not covered above, including parks and recreation, etc. General administration and overhead should be allocated to the particular functions performed by your agency. **Do not include: (1)** payments for retirement of debt, **(2)** payments for purchase of securities, **(3)** transfers between funds of your agency, or **(4)** benefits and repayments from agency employee pension funds. *Specify major items below.* **1.** | | | |
| **2.** | | | |
| **3.** | | | |
| **TOTAL *(Sum of items G1–G3)*** | E89 **$** | F89 **$** | G89 **$** |
| **TOTAL DIRECT EXPENDITURES *(Sum of items A–G)*** → | **$** | **$** | **$** |

## Part IIB PAYMENTS TO OTHER GOVERNMENTS

Please detail all payments made by your agency during the fiscal year to other governments. (Such amounts should be excluded from expenditure figures reported in column (a) of Part IIA).

Enter "None" if your agency made no reportable payments to other governments during the fiscal year.

| Line No. | Description (purpose or nature of the item) (a) | Name or type of recipient government (State, county, city, etc.) (b) | Amount *Omit cents* (c) |
|---|---|---|---|
| 1 | | | **$** |
| 2 | | | **$** |
| 3 | | | **$** |
| 4 | | | **$** |

## Part IIC SALARIES AND WAGES

Report the total expenditure for salaries and wages included in column (a) Part IIA, as well as any salaries and wages paid on force account construction projects.

Amount – *Omit cents*

Z00

**$**

## Part III INDEBTEDNESS

**A. Long-term debt –** Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners in column (e). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient in column (f).

| | Amounts by purpose – *Omit cents* | | | | | |
|---|---|---|---|---|---|---|
| | Outstanding at beginning of fiscal year (a) | Issued during fiscal year (Include all refunding issues) (b) | Retired during fiscal year (c) | Outstanding at end of fiscal year (a plus b minus c) (d) | Revenue and nonguaranteed bonds Outstanding (e) | Guaranteed bonds Outstanding (f) |
| **1.** Water supply system debt | 19A | 29A | 39A | | 44A | 41A |
| **2.** Sewer system debt | 19X | 29X | 39X | | 44X | 41X |
| **3.** Other – *Specify* | | | | | | |
| **4.** Public debt for privately owned housing mortgages, or private industrial or business purposes | 19T | 24T | 34T | | 44T | |
| **5.** All other purposes | 19X | 29X | 39X | | 44X | 41X |

| **B. Other long-term obligations** | Outstanding balance beginning of fiscal year (a) | Issued during fiscal year (b) | Retired during fiscal year (c) | Balance end of fiscal year (d) | Date final payment is due (e) |
|---|---|---|---|---|---|
| **1. Lease purchase agreements –** Noncurrent portions of discounted present value of total future stipulated payments on lease purchase agreements and installment purchase contracts. Enter interest paid on such agreements and contracts in Part IIA, item F, Direct Expenditures, Interest on Debt. | | | G89 | | |
| **2. Certificates of participation –** Noncurrent portions of discounted present value of total future stipulated payments on certificates which create fractional shares of the resources used to acquire or construct assets through a specific type of tax exempt lease purchase agreement. Enter interest paid on such certificates in Part IIA, item F, Direct Expenditures, Interest on Debt. | 19X | 29X | 39X | 44X | |
| **3.** Accrued leave liability (sick leave and vacation) | | | | | |
| **4.** Other debt (mortgages, notes, Federal/State loans, etc.) – *Specify* | | | | | |

**C. Short-term (interest-bearing) debt –** 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 noninterest-bearing obligations.

| | Amounts – *Omit cents* |
|---|---|
| **1.** Amount outstanding at beginning of fiscal year | 61V |
| **2.** Amount outstanding at end of fiscal year | 64V |

## Part IV CASH AND INVESTMENTS AT END OF FISCAL YEAR

Report separately for each of the three columns below, the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and nongovernmental securities. Report all investments at book value. Include in the total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Include in column (b) ONLY the unexpended proceeds from bond sales remaining in the Capital Projects/Enterprise Funds. Other balances held in Capital Projects and Enterprise Funds should be reported under "Other Funds." Exclude accounts receivable, value of real property and all nonsecurity assets. DO NOT INCLUDE EMPLOYEE RETIREMENT FUNDS.

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

Remarks

## Part V DATA SUPPLIED BY

| Name *(Print)* | Telephone | | |
|---|---|---|---|
| | Area code | Number | Extension |
| | | | |

| Signature | Title | Date |
|---|---|---|
| | | |

**CENSUS USE ONLY**

| BEG | REV | EXP | |
|---|---|---|---|
| END | REP | DIFF | V98 |