

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Debt Service	Trust & Agency	(Memo Only) Primary Gov't.
<b>Revenues</b>					
<b>Taxes</b>					
Property Tax	\$23,602,539	\$4,294,525	\$1,920,654		\$29,817,718
Sales and Use Tax	\$2,758,716				2,758,716
Licenses and Permits	43,851	351,873			395,724
Intergovernmental	3,862,661	10,327,740		300,225	14,490,626
Charges for Services	3,436,045	2,408,018			5,844,063
Fines and Forfeitures	737,516				737,516
Rent		923,281			923,281
Other	644,613	49,616	6,923	51,377	753,321
<b>Total Revenues</b>	<b>35,085,941</b>	<b>18,355,053</b>	<b>1,927,577</b>	<b>351,602</b>	<b>55,720,965</b>
<b>Expenditures</b>					
General Government	10,908,581	541,136		307,771	11,757,488
Public Safety	13,988,703				13,988,703
Highway & Streets	3,374,857				3,374,857
Health		13,001,263			13,001,263
Welfare	935,214				935,214
Culture and Recreation	1,810,568	1,222,951			3,033,519
Intergovernmental		815,630			815,630
Debt Service		923,281	2,556,312		3,479,593
Capital Outlay				486,094	486,094
<b>Total Expenditures</b>	<b>31,017,923</b>	<b>16,504,261</b>	<b>2,556,312</b>	<b>307,771</b>	<b>50,872,361</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>4,068,018</b>	<b>1,850,792</b>	<b>(628,735)</b>	<b>43,831</b>	<b>4,848,604</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	973,000	1,130,351	750,000	301,180	3,154,531
Transfers Out	(1,830,991)	(1,323,540)			(3,154,531)
<b>Total Other Financing Sources (Uses)</b>	<b>(857,991)</b>	<b>(193,189)</b>	<b>750,000</b>	<b>301,180</b>	<b>0</b>
<b>Excess (Deficiency) of Revenue &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>3,210,027</b>	<b>1,657,603</b>	<b>121,265</b>	<b>43,831</b>	<b>4,848,604</b>
<b>Fund Balance - January 1</b>	<b>3,766,022</b>	<b>3,313,326</b>	<b>1,699,039</b>	<b>1,198,180</b>	<b>10,271,661</b>
<b>Fund Balance - December 31</b>	<b>\$6,976,049</b>	<b>\$4,970,929</b>	<b>\$1,820,304</b>	<b>\$1,242,011</b>	<b>\$15,120,265</b>

See accompanying notes.

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	Governmental Fund Types				Fiduciary	Totals
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	(Memo Only) Primary Gov't.
<b>Revenues</b>						
<b>Taxes</b>						
Property Tax	\$19,221,980	\$1,893,269	\$1,944,142			\$23,059,391
Sales and Use Tax	12,801,265	827,611				13,628,876
Licenses and Permits	45,540	302,563				348,103
Intergovernmental	4,326,289	11,961,254		14,000	323,337	16,624,880
Charges for Services	5,398,620	2,760,741				8,159,361
Fines and Forfeitures	720,245					720,245
Rent		912,670				912,670
Other	827,715	30,069			41,179	898,963
<b>Total Revenues</b>	<u>43,341,654</u>	<u>18,688,177</u>	<u>1,944,142</u>	<u>14,000</u>	<u>364,516</u>	<u>64,352,489</u>
<b>Expenditures</b>						
General Government	11,699,734	808,657			311,399	12,819,790
Public Safety	15,974,906					15,974,906
Highway & Streets	4,503,371					4,503,371
Health		14,569,821				14,569,821
Welfare	1,008,354					1,008,354
Culture and Recreation	2,000,903	1,096,490				3,097,393
Intergovernmental		438,561				438,561
Debt Service		912,670	2,561,456			3,474,126
Capital Outlay				114,000		114,000
<b>Total Expenditures</b>	<u>35,187,268</u>	<u>17,826,199</u>	<u>2,561,456</u>	<u>114,000</u>	<u>311,399</u>	<u>56,000,322</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>8,154,386</u>	<u>861,978</u>	<u>(617,314)</u>	<u>(100,000)</u>	<u>53,117</u>	<u>8,352,167</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,088,000	2,722,126	750,685	194,000		4,754,811
Transfers Out	(3,372,931)	(1,661,880)				(5,034,811)
<b>Total Other Financing Sources (Uses)</b>	<u>(2,284,931)</u>	<u>1,060,246</u>	<u>750,685</u>	<u>194,000</u>	<u>0</u>	<u>(280,000)</u>
<b>Excess (Deficiency) of Revenue &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<u>5,869,455</u>	<u>1,922,224</u>	<u>133,371</u>	<u>94,000</u>	<u>53,117</u>	<u>8,072,167</u>
<b>Fund Balance - January 1</b>	<u>6,976,049</u>	<u>4,970,929</u>	<u>1,820,304</u>	<u>110,972</u>	<u>1,242,011</u>	<u>15,120,265</u>
<b>Fund Balance - December 31</b>	<u>\$12,845,504</u>	<u>\$6,893,153</u>	<u>\$1,953,675</u>	<u>\$204,972</u>	<u>\$1,295,128</u>	<u>\$23,192,432</u>

See accompanying notes.

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	General Fund			Special Revenue Funds			Debt Service Fund			Capital Projects Fund			Total (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>															
<b>Taxes</b>															
Property Taxes	\$18,063,329	\$18,848,771	\$785,442	\$1,646,042	\$1,777,616	\$131,574	\$1,821,188	\$1,994,989	\$173,801	\$0	\$0	\$0	\$21,530,559	\$22,621,376	\$1,090,817
Sales, Use, Rest., & Room Tax	\$10,520,231	\$11,548,144	1,027,913	4,319,239	5,006,132	686,893							14,839,470	16,554,276	1,714,806
Licenses and Permits	47,000	47,420	420	264,000	329,090	65,090							311,000	376,510	65,510
Intergovernmental	4,700,704	4,282,062	(418,642)	12,356,177	12,366,175	9,998				286,000	145,605	(140,395)	17,342,881	16,793,842	(549,039)
Charges for Services	4,346,680	4,831,063	484,383	2,137,709	2,656,145	518,436							6,484,389	7,487,208	1,002,819
Fines and Forfeitures	870,000	899,521	29,521										870,000	899,521	29,521
Rent				925,000	946,000	21,000							925,000	946,000	21,000
Other	163,000	227,855	64,855	67,641	53,534	(14,107)	0	13,783	13,783	2,735,000	1,697,182	(1,037,818)	2,965,641	1,992,354	(973,287)
<b>Total Revenues</b>	<b>38,710,944</b>	<b>40,684,836</b>	<b>1,973,892</b>	<b>21,715,808</b>	<b>23,134,692</b>	<b>1,418,884</b>	<b>1,821,188</b>	<b>2,008,772</b>	<b>187,584</b>	<b>3,021,000</b>	<b>1,842,787</b>	<b>(1,178,213)</b>	<b>65,268,940</b>	<b>67,671,087</b>	<b>2,402,147</b>
<b>Expenditures</b>															
General Government	13,144,286	11,182,610	1,961,676	2,928,957	2,209,822	719,135							16,073,243	13,392,432	2,680,811
Public Safety	17,541,109	16,267,634	1,273,475										17,541,109	16,267,634	1,273,475
Highway & Streets	4,781,979	3,899,431	882,548										4,781,979	3,899,431	882,548
Health				16,063,776	15,920,480	143,296							16,063,776	15,920,480	143,296
Welfare	1,100,487	1,069,005	31,482										1,100,487	1,069,005	31,482
Culture and Recreation	1,943,269	1,462,889	480,380	3,314,357	1,581,180	1,733,177							5,257,626	3,044,069	2,213,557
Debt Service				925,000	913,218	11,782	2,572,873	2,560,073	12,800				3,497,873	3,473,291	24,582
Intergovernmental				1,009,407	711,465	297,942							1,009,407	711,465	297,942
Capital Outlay										7,855,000	554,295	7,300,705	7,855,000	554,295	7,300,705
<b>Total Expenditures</b>	<b>38,511,130</b>	<b>33,881,569</b>	<b>4,629,561</b>	<b>24,241,497</b>	<b>21,336,165</b>	<b>2,905,332</b>	<b>2,572,873</b>	<b>2,560,073</b>	<b>12,800</b>	<b>7,855,000</b>	<b>554,295</b>	<b>7,300,705</b>	<b>73,180,500</b>	<b>58,332,102</b>	<b>14,848,398</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>199,814</b>	<b>6,803,267</b>	<b>6,603,453</b>	<b>(2,525,689)</b>	<b>1,798,527</b>	<b>4,324,216</b>	<b>(751,685)</b>	<b>(551,301)</b>	<b>200,384</b>	<b>(4,834,000)</b>	<b>1,288,492</b>	<b>6,122,492</b>	<b>(7,911,560)</b>	<b>9,338,985</b>	<b>17,250,545</b>
<b>Other Financing Sources (Uses)</b>															
Transfers In	3,424,761	2,110,048	(1,314,713)	5,066,454	5,066,452	(2)	751,685	751,683	(2)	4,834,000	4,519,119	(314,881)	14,076,900	12,447,302	(1,629,598)
Transfers Out	(9,194,573)	(9,194,571)	2	(3,541,731)	(3,541,731)	0							(12,736,304)	(12,736,302)	2
<b>Total Other Finan. Sources (Uses)</b>	<b>(5,769,812)</b>	<b>(7,084,523)</b>	<b>(1,314,711)</b>	<b>1,524,723</b>	<b>1,524,721</b>	<b>(2)</b>	<b>751,685</b>	<b>751,683</b>	<b>(2)</b>	<b>4,834,000</b>	<b>4,519,119</b>	<b>(314,881)</b>	<b>1,340,596</b>	<b>(289,000)</b>	<b>(1,629,596)</b>
<b>Excess (Deficiency) of Revenue &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>(5,569,998)</b>	<b>(281,256)</b>	<b>5,288,742</b>	<b>(1,000,966)</b>	<b>3,323,248</b>	<b>4,324,214</b>	<b>0</b>	<b>200,382</b>	<b>200,382</b>	<b>0</b>	<b>5,807,611</b>	<b>5,807,611</b>	<b>(6,570,964)</b>	<b>9,049,985</b>	<b>15,620,949</b>
<b>Fund Balance - January 1</b>	<b>12,845,504</b>	<b>12,845,504</b>	<b>0</b>	<b>6,893,153</b>	<b>6,893,153</b>	<b>0</b>	<b>1,953,675</b>	<b>1,953,675</b>	<b>0</b>	<b>204,972</b>	<b>204,972</b>	<b>0</b>	<b>21,897,304</b>	<b>21,897,304</b>	<b>0</b>
<b>Fund Balance - December 31</b>	<b>\$7,275,506</b>	<b>\$12,564,248</b>	<b>\$5,288,742</b>	<b>\$5,892,187</b>	<b>\$10,216,401</b>	<b>\$4,324,214</b>	<b>\$1,953,675</b>	<b>\$2,154,057</b>	<b>\$200,382</b>	<b>\$204,972</b>	<b>\$6,012,583</b>	<b>\$5,807,611</b>	<b>\$15,326,340</b>	<b>\$30,947,289</b>	<b>\$15,620,949</b>

See accompanying notes.

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types			Fiduciary Trust & Agency	Totals (Memo Only) Primary Gov't.
	General	Special Revenue	Debt Service		
<b>Revenues</b>					
<b>Taxes</b>					
Property Tax	\$19,239,611	\$2,808,616	\$1,856,238	\$0	\$23,904,465
Sales, Use, Restaurant, & Room Tax	12,303,501	2,682,321			14,985,822
<b>Licenses and Permits</b>	97,571	244,629			342,200
<b>Intergovernmental</b>	4,599,697	13,428,242		372,561	18,532,231
<b>Charges for Services</b>	4,551,951	2,803,865			7,355,816
<b>Fines and Forfeitures</b>	1,038,566				1,038,566
<b>Rent</b>		925,000			925,000
<b>Other</b>	795,595	299,549	154,375	1,708,275	2,957,794
<b>Total Revenues</b>	<u>42,626,492</u>	<u>23,192,222</u>	<u>2,010,613</u>	<u>131,731</u>	<u>70,041,894</u>
<b>Expenditures</b>					
<b>Current:</b>					
General Government	11,791,842	3,113,235			14,905,077
Public Safety	16,675,701				16,675,701
Highway & Streets	4,750,830				4,750,830
Health		15,961,738			15,961,738
Welfare	1,093,152				1,093,152
Culture and Recreation	1,941,957	1,680,264			3,622,221
Intergovernmental		256,774			256,774
Debt Service		916,181	2,562,043		3,478,224
Capital Outlay				4,183,003	4,183,003
<b>Total Expenditures</b>	<u>36,253,482</u>	<u>21,928,192</u>	<u>2,562,043</u>	<u>4,183,003</u>	<u>64,926,720</u>
<b>Excess (Deficiency) of Revenues   Over Expenditures</b>	<u>6,373,010</u>	<u>1,264,030</u>	<u>(551,430)</u>	<u>131,731</u>	<u>5,115,174</u>
<b>Other Financing Sources (Uses)</b>					
<b>Transfers In</b>	1,995,804	4,942,529	753,170	2,000,000	9,691,503
<b>Transfers Out</b>	(7,143,485)	(3,482,920)			(10,626,405)
<b>Total Other Financing Sources (Uses)</b>	<u>(5,147,681)</u>	<u>1,459,609</u>	<u>753,170</u>	<u>2,000,000</u>	<u>(934,902)</u>
<b>Excess (Deficiency) of Revenue &amp;   Other Sources Over Expenditures   &amp; Other Uses</b>	<u>1,225,329</u>	<u>2,723,639</u>	<u>201,740</u>	<u>(102,167)</u>	<u>4,180,272</u>
<b>Fund Balance - January 1</b>	<u>12,564,248</u>	<u>10,216,401</u>	<u>2,154,057</u>	<u>1,322,748</u>	<u>32,270,037</u>
<b>Fund Balance - December 31</b>	<u>\$13,789,577</u>	<u>\$12,940,040</u>	<u>\$2,355,797</u>	<u>\$1,454,479</u>	<u>\$36,450,309</u>

See accompanying notes.

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types				Fiduciary	Totals
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	(Memo Only) Primary Gov't.
<b>Revenues</b>						
Taxes						
Property Tax	\$19,399,724	\$2,737,245	\$1,824,828	\$0	\$0	\$23,961,797
Sales, Use, Restaurant, & Room Tax	12,709,142	2,893,483				15,602,625
Licenses and Permits	99,020	309,979				408,999
Intergovernmental	4,849,455	14,854,762		179,997	64,223	19,948,437
Charges for Services	6,950,922	3,096,145				10,047,067
Fines and Forfeitures	1,108,542					1,108,542
Rent		925,000				925,000
Other	634,559	376,323	16,093	409,202		1,436,177
<b>Total Revenues</b>	<b>45,751,364</b>	<b>25,192,937</b>	<b>1,840,921</b>	<b>589,199</b>	<b>64,223</b>	<b>73,438,644</b>
<b>Expenditures</b>						
Current:						
General Government	11,496,949	3,322,986				14,819,935
Public Safety	17,845,889					17,845,889
Highway & Streets	4,361,721					4,361,721
Health		17,388,773				17,388,773
Welfare	1,138,014					1,138,014
Culture and Recreation	2,355,347	1,926,046				4,281,393
Intergovernmental		333,143				333,143
Debt Service		1,290,344	2,478,396			3,768,740
Capital Outlay				5,347,228		5,347,228
<b>Total Expenditures</b>	<b>37,197,920</b>	<b>24,261,292</b>	<b>2,478,396</b>	<b>5,347,228</b>	<b>0</b>	<b>69,284,836</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>8,553,444</b>	<b>931,645</b>	<b>(637,475)</b>	<b>(4,758,029)</b>	<b>64,223</b>	<b>4,153,808</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds From Issuance of Bonds		23,160,000				23,160,000
Transfers In	1,800,636	4,921,313	753,170	4,690,000		12,165,119
Transfers Out	(9,706,662)	(2,968,806)		(775,000)		(13,450,468)
Sale of Assets				279,277		279,277
<b>Total Other Financing Sources (Uses)</b>	<b>(7,906,026)</b>	<b>25,112,507</b>	<b>753,170</b>	<b>4,194,277</b>	<b>0</b>	<b>22,153,928</b>
<b>Excess (Deficiency) of Revenue &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>647,418</b>	<b>26,044,152</b>	<b>115,695</b>	<b>(563,752)</b>	<b>64,223</b>	<b>26,307,736</b>
Fund Balance - January 1	13,789,577	12,940,040	2,355,797	5,910,416	1,454,479	36,450,309
<b>Fund Balance - December 31</b>	<b>\$14,436,995</b>	<b>\$38,984,192</b>	<b>\$2,471,492</b>	<b>\$5,346,664</b>	<b>\$1,518,702</b>	<b>\$62,758,045</b>

See accompanying notes.

**UTAH COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

	Governmental Fund Types				Fiduciary	Totals
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	(Memo Only) Primary Gov't.
Revenues						
Taxes						
Property Tax	\$20,957,476	\$1,949,458	\$2,862,687	\$0	\$0	\$25,769,621
Sales, Use, Restaurant, & Room Tax	12,956,025	3,868,582				16,824,607
Licenses and Permits	101,360	326,215				427,575
Intergovernmental	4,810,476	15,833,128		2,976,803	41,579	23,661,986
Charges for Services	6,404,694	3,563,823				9,968,517
Fines and Forfeitures	883,864					883,864
Rent		925,000				925,000
Other	108,062	939,317	18,699	510,710		1,576,788
Total Revenues	<u>46,221,957</u>	<u>27,405,523</u>	<u>2,881,386</u>	<u>3,487,513</u>	<u>41,579</u>	<u>80,037,958</u>
Expenditures						
Current:						
General Government	12,596,519	3,574,244			48,600	16,219,363
Public Safety	19,720,468					19,720,468
Highway & Streets	4,090,732					4,090,732
Health		18,866,161				18,866,161
Welfare	1,307,849					1,307,849
Culture and Recreation	2,383,865	2,207,296				4,591,161
Intergovernmental		321,160				321,160
Debt Service		3,347,072	3,435,299			6,782,371
Capital Outlay		8,020,258		1,735,568		9,755,826
Total Expenditures	<u>40,099,433</u>	<u>36,336,191</u>	<u>3,435,299</u>	<u>1,735,568</u>	<u>48,600</u>	<u>81,655,091</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,122,524</u>	<u>(8,930,668)</u>	<u>(553,913)</u>	<u>1,751,945</u>	<u>(7,021)</u>	<u>(1,617,133)</u>
Other Financing Sources (Uses)						
Transfers In	2,525,074	4,856,133	753,170	2,000,000		10,134,377
Transfers Out	(8,152,380)	(3,695,244)		(775,000)		(12,622,624)
Sale of Assets				300,000		300,000
Total Other Financing Sources (Uses)	<u>(5,627,306)</u>	<u>1,160,889</u>	<u>753,170</u>	<u>1,525,000</u>	<u>0</u>	<u>(2,188,247)</u>
Excess (Deficiency) of Revenue & Other Sources Over Expenditures & Other Uses	<u>495,218</u>	<u>(7,769,779)</u>	<u>199,257</u>	<u>3,276,945</u>	<u>(7,021)</u>	<u>(3,805,380)</u>
Fund Balance - January 1	14,436,995	38,984,192	2,471,492	5,346,664	1,518,702	62,758,045
Fund Balance - December 31	<u>\$14,932,213</u>	<u>\$31,214,413</u>	<u>\$2,670,749</u>	<u>\$8,623,609</u>	<u>\$1,511,681</u>	<u>\$58,952,665</u>

See accompanying notes.

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2003**

	Major Funds				Other Governmental Funds	Total Governmental Funds
	General	Health Fund	MBA	Capital Projects		
<b>Revenues:</b>						
Taxes	\$ 34,223,288	\$ -	\$ -	\$ -	\$ 9,100,766	\$ 43,324,054
Licenses and Permits	96,020	-	-	-	-	96,020
Intergovernmental	4,444,777	11,000,639	700,000	185,000	6,277,442	22,607,858
Charges for Service	8,249,770	3,323,289	-	-	1,393,977	12,967,036
Fines and Forfeitures	1,054,567	-	-	-	-	1,054,567
Interest	112,046	114,648	250,093	144,460	126,803	748,050
Miscellaneous	210,271	-	-	-	172,891	383,162
<b>Total revenues</b>	<b>48,390,739</b>	<b>14,438,576</b>	<b>950,093</b>	<b>329,460</b>	<b>17,071,879</b>	<b>81,180,747</b>
<b>Expenditures:</b>						
Current:						
General Government	17,317,383	-	9,386,448	830,871	4,459,827	31,994,529
Public Safety	20,263,671	-	-	-	352,378	20,616,049
Public Health	6,600	15,427,277	-	-	4,477,333	19,911,210
Highways and Public Improv.	4,339,783	-	-	-	-	4,339,783
Parks and Recreation	1,676,421	-	-	-	1,750,599	3,427,020
Debt service:						
Principal retirement	-	-	-	-	2,664,228	2,664,228
Interest and fiscal charges	-	-	1,150,176	-	885,522	2,035,698
<b>Total expenditures</b>	<b>43,603,858</b>	<b>15,427,277</b>	<b>10,536,624</b>	<b>830,871</b>	<b>14,589,887</b>	<b>84,988,517</b>
Excess (deficiency) of revenues over (under) expenditures	4,786,881	(988,701)	(9,586,531)	(501,411)	2,481,992	(3,807,770)
<b>Other financing sources (uses):</b>						
Transfers In	2,249,159	2,548,145	-	3,093,637	3,154,868	11,045,809
Transfers Out	(7,440,890)	-	-	-	(3,618,721)	(11,059,611)
<b>Total other financing sources (uses)</b>	<b>(5,191,731)</b>	<b>2,548,145</b>	<b>-</b>	<b>3,093,637</b>	<b>(463,853)</b>	<b>(13,802)</b>
<b>Net change in fund balances</b>	<b>(404,850)</b>	<b>1,559,444</b>	<b>(9,586,531)</b>	<b>2,592,226</b>	<b>2,018,139</b>	<b>(3,821,572)</b>
<b>Fund balances - beginning</b>	<b>14,932,214</b>	<b>6,909,841</b>	<b>13,043,499</b>	<b>8,623,609</b>	<b>13,931,822</b>	<b>57,440,985</b>
<b>Fund balances - ending</b>	<b>\$ 14,527,364</b>	<b>\$ 8,469,285</b>	<b>\$ 3,456,968</b>	<b>\$ 11,215,835</b>	<b>\$ 15,949,961</b>	<b>\$ 53,619,413</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2004

	Major Funds			Other Governmental Funds	Total Governmental Funds	
	General	Health Fund	Substance Abuse			Capital Projects
<b>Revenues:</b>						
Taxes	\$ 36,619,355	\$ -	\$ -	\$ -	\$ 9,525,490	\$ 46,144,845
Licenses and Permits	96,580	-	-	-	-	96,580
Intergovernmental	4,504,488	10,953,892	4,834,340	-	2,187,318	22,480,038
Charges for Service	8,693,088	3,368,501	-	-	3,627,276	15,688,865
Fines and Forfeitures	1,376,364	-	-	-	-	1,376,364
Interest	144,828	162,273	-	260,207	120,517	687,825
Miscellaneous	38,506	-	-	-	426,598	465,104
<b>Total revenues</b>	<b>51,473,209</b>	<b>14,484,666</b>	<b>4,834,340</b>	<b>260,207</b>	<b>15,887,199</b>	<b>86,939,621</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Government	16,033,649	-	-	1,593,947	5,858,835	23,486,431
Public Safety	23,069,325	-	-	-	583,491	23,652,816
Public Health	11,780	16,595,952	4,724,621	-	-	21,332,353
Highways and Public Improv.	4,447,498	-	-	-	-	4,447,498
Parks and Recreation	1,727,894	-	-	-	1,898,751	3,626,645
<b>Debt service:</b>						
Principal retirement	-	-	-	-	3,219,288	3,219,288
Interest and fiscal charges	-	-	-	-	1,982,214	1,982,214
<b>Total expenditures</b>	<b>45,290,146</b>	<b>16,595,952</b>	<b>4,724,621</b>	<b>1,593,947</b>	<b>13,542,579</b>	<b>81,747,245</b>
Excess (deficiency) of revenues over (under) expenditures	6,183,063	(2,111,286)	109,719	(1,333,740)	2,344,620	5,192,376
<b>Other financing sources (uses):</b>						
Transfers In	2,647,384	2,548,145	236,632	6,321,522	2,558,759	14,312,442
Transfers Out	(10,281,618)	-	(185,000)	-	(4,101,695)	(14,568,313)
<b>Total other financing sources (uses)</b>	<b>(7,634,234)</b>	<b>2,548,145</b>	<b>51,632</b>	<b>6,321,522</b>	<b>(1,542,936)</b>	<b>(255,871)</b>
<b>Net change in fund balances</b>	<b>(1,451,171)</b>	<b>436,859</b>	<b>161,351</b>	<b>4,987,782</b>	<b>801,684</b>	<b>4,936,505</b>
<b>Fund balances - beginning</b>	<b>14,527,364</b>	<b>8,469,285</b>	<b>850,467</b>	<b>11,215,835</b>	<b>18,556,462</b>	<b>53,619,413</b>
<b>Fund balances - ending</b>	<b>\$ 13,076,193</b>	<b>\$ 8,906,144</b>	<b>\$ 1,011,818</b>	<b>\$ 16,203,617</b>	<b>\$ 19,358,146</b>	<b>\$ 58,555,918</b>

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



**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2005

	Major Funds				Other Governmental Funds	Total Governmental Funds
	General	Health Fund	Substance Abuse	Capital Projects		
<b>Revenues:</b>						
Taxes	\$ 39,931,392	\$ -	\$ -	\$ -	\$ 9,691,240	\$ 49,622,632
Licenses and Permits	100,740	-	-	-	-	100,740
Intergovernmental	4,638,117	11,286,225	5,296,450	-	3,021,817	24,242,609
Charges for Service	8,783,031	3,911,546	-	-	4,081,275	16,775,852
Fines and Forfeitures	2,075,550	-	-	-	-	2,075,550
Interest	525,027	275,383	-	644,276	204,878	1,649,564
Miscellaneous	83,963	-	-	41,396	543,405	668,764
<b>Total revenues</b>	<b>56,137,820</b>	<b>15,473,154</b>	<b>5,296,450</b>	<b>685,672</b>	<b>17,542,615</b>	<b>95,135,711</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Government	16,413,182	-	-	4,228,420	5,276,841	25,918,443
Public Safety	26,698,289	-	-	-	696,188	27,394,477
Public Health	11,020	17,115,571	5,443,660	-	-	22,570,251
Highways and Public Improv.	4,862,832	-	-	-	-	4,862,832
Parks and Recreation	1,533,202	-	-	-	2,075,991	3,609,193
<b>Debt service:</b>						
Principal retirement	-	-	-	-	3,329,288	3,329,288
Interest and fiscal charges	-	-	-	-	2,285,149	2,285,149
<b>Total expenditures</b>	<b>49,518,525</b>	<b>17,115,571</b>	<b>5,443,660</b>	<b>4,228,420</b>	<b>13,663,457</b>	<b>89,969,633</b>
Excess (deficiency) of revenues over (under) expenditures	6,619,295	(1,642,417)	(147,210)	(3,542,748)	3,879,158	5,166,078
<b>Other financing sources (uses):</b>						
Transfers In	3,387,050	2,488,770	236,632	1,100,867	11,628,441	18,841,760
Transfers Out	(12,510,706)	-	(40,000)	(616,024)	(5,362,188)	(18,528,918)
Issuance of Bonds	-	-	-	16,182,218	-	16,182,218
Issuance of Refunding Bonds	-	-	-	-	23,871,651	23,871,651
Payments to Refunding Escrow	-	-	-	-	(23,614,837)	(23,614,837)
Sale of Capital Assets	-	-	-	299,875	-	299,875
<b>Total other financing sources   (uses)</b>	<b>(9,123,656)</b>	<b>2,488,770</b>	<b>196,632</b>	<b>16,966,936</b>	<b>6,523,067</b>	<b>17,051,749</b>
Net change in fund balances	(2,504,361)	846,353	49,422	13,424,188	10,402,225	22,217,827
<b>Fund balances - beginning</b>	<b>13,076,193</b>	<b>8,906,144</b>	<b>1,011,818</b>	<b>16,203,617</b>	<b>19,358,146</b>	<b>58,555,918</b>
<b>Fund balances - ending</b>	<b>\$ 10,571,832</b>	<b>\$ 9,752,497</b>	<b>\$ 1,061,240</b>	<b>\$ 29,627,805</b>	<b>\$ 29,760,371</b>	<b>\$ 80,773,745</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2006

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Health Fund	Substance Abuse		
<b>Revenues:</b>					
Taxes	\$ 44,255,491	\$ -	\$ -	\$ 9,756,020	\$ 54,011,511
Licenses and Permits	101,220	-	-	-	101,220
Intergovernmental	4,580,180	10,544,042	5,110,150	3,469,000	23,703,372
Charges for Service	10,531,289	4,188,759	-	2,019,951	16,739,999
Fines and Forfeitures	2,605,781	-	-	-	2,605,781
Interest	1,266,570	468,776	-	1,308,518	3,307,149
Miscellaneous	199,116	-	-	69,490	523,225
<b>Total revenues</b>	<b>63,539,647</b>	<b>15,201,577</b>	<b>5,110,150</b>	<b>1,378,008</b>	<b>16,031,481</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General Government	19,047,074	-	-	11,653,159	6,245,339
Public Safety	29,097,267	-	-	-	575,211
Public Health	10,160	17,384,377	5,579,977	-	-
Highways and Public Improv.	4,996,683	-	-	-	-
Parks and Recreation	2,321,007	-	-	-	2,159,546
<b>Debt service:</b>					
Principal retirement	-	-	-	-	4,372,459
Interest and fiscal charges	-	-	-	-	2,556,921
<b>Total expenditures</b>	<b>55,472,191</b>	<b>17,384,377</b>	<b>5,579,977</b>	<b>11,653,159</b>	<b>15,909,476</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,067,456</b>	<b>(2,182,800)</b>	<b>(469,827)</b>	<b>(10,275,151)</b>	<b>122,005</b>
<b>Other financing sources (uses):</b>					
Transfers In	5,051,224	2,400,000	236,632	457,197	10,009,527
Transfers Out	(7,230,143)	-	(170,566)	(2,315,778)	(5,960,964)
Issuance of Bonds	-	-	-	7,737,401	-
Issuance of Refunding Bonds	-	-	-	-	-
Payments to Refunding Escrow	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,178,919)</b>	<b>2,400,000</b>	<b>66,066</b>	<b>5,878,820</b>	<b>4,048,563</b>
<b>Net change in fund balances</b>	<b>5,888,537</b>	<b>217,200</b>	<b>(403,761)</b>	<b>(4,396,331)</b>	<b>4,170,568</b>
<b>Fund balances - beginning</b>	<b>10,571,832</b>	<b>9,752,497</b>	<b>1,061,241</b>	<b>29,627,805</b>	<b>29,760,371</b>
<b>Fund balances - ending</b>	<b>\$ 16,460,369</b>	<b>\$ 9,969,697</b>	<b>\$ 657,480</b>	<b>\$ 25,231,474</b>	<b>\$ 33,930,939</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2007

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General	Health Fund	Public Transit Tax	Capital Projects	Debt Service		
<b>Revenues:</b>							
Taxes	\$ 45,971,251	\$ -	\$ 12,819,021	\$ -	2,701,870	\$ 7,675,975	\$ 69,168,117
Licenses and Permits	99,260	-	-	-	-	-	99,260
Intergovernmental	5,505,277	10,685,647	20,150	-	-	8,502,740	24,713,814
Charges for Service	10,873,068	5,476,976	-	-	-	2,764,164	19,114,208
Fines and Forfeitures	2,936,894	-	-	-	-	-	2,936,894
Interest	1,697,842	505,307	121,810	1,008,477	12,585	233,511	3,579,532
Miscellaneous	480,966	5,463	-	-	-	541,957	1,028,386
<b>Total revenues</b>	<b>67,564,558</b>	<b>16,673,393</b>	<b>12,960,981</b>	<b>1,008,477</b>	<b>2,714,455</b>	<b>19,718,347</b>	<b>120,640,211</b>
<b>Expenditures:</b>							
Current:							
General Government	22,990,709	-	20,150	11,684,995	-	7,242,432	41,938,286
Public Safety	32,712,417	-	-	-	-	633,787	33,346,204
Public Health	6,740	19,358,846	-	-	-	-	19,365,586
Highways and Public Improv.	5,559,242	-	-	-	-	5,673,146	11,232,388
Parks and Recreation	2,107,247	-	-	-	-	4,864,869	6,972,116
Debt service:							
Principal retirement	-	-	-	-	4,634,167	322,359	4,956,526
Interest and fiscal charges	-	-	-	-	2,499,752	-	2,499,752
<b>Total expenditures</b>	<b>63,376,355</b>	<b>19,358,846</b>	<b>20,150</b>	<b>11,684,995</b>	<b>7,133,919</b>	<b>18,736,593</b>	<b>120,310,858</b>
Excess (deficiency) of revenues over (under) expenditures	4,188,203	(2,685,453)	12,940,831	(10,676,518)	(4,419,464)	981,754	329,353
<b>Other financing sources (uses):</b>							
Transfers In	3,878,645	2,431,700	-	-	7,627,911	1,729,311	15,667,567
Transfers Out	(7,402,516)	-	-	(1,199,758)	-	(4,705,492)	(13,307,766)
Issuance of Capital Leases	-	-	-	123,100	-	-	123,100
Sale of Capital Assets	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(3,523,871)</b>	<b>2,431,700</b>	<b>-</b>	<b>(1,076,658)</b>	<b>7,627,911</b>	<b>(2,976,181)</b>	<b>2,482,901</b>
<b>Net change in fund balances</b>	<b>664,332</b>	<b>(253,753)</b>	<b>12,940,831</b>	<b>(11,753,176)</b>	<b>3,208,447</b>	<b>(1,994,427)</b>	<b>2,812,254</b>
<b>Fund balances - beginning</b>	<b>16,460,369</b>	<b>9,969,697</b>	<b>-</b>	<b>25,231,474</b>	<b>13,526,432</b>	<b>21,061,987</b>	<b>86,249,959</b>
<b>Fund balances - ending</b>	<b>\$ 17,124,701</b>	<b>\$ 9,715,944</b>	<b>\$ 12,940,831</b>	<b>\$ 13,478,298</b>	<b>\$ 16,734,879</b>	<b>\$ 19,067,560</b>	<b>\$ 89,062,213</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2008

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General	Health Fund	Public Transit Tax	Capital Projects	Debt Service		
<b>Revenues:</b>							
Taxes	\$ 49,304,375	\$ -	\$ 16,017,152	\$ -	2,353,609	\$ 9,294,238	\$ 76,969,374
Licenses and Permits	100,500	-	-	-	-	-	100,500
Intergovernmental	5,579,729	10,356,579	-	-	-	9,925,005	25,861,313
Charges for Service	10,564,043	6,054,652	-	-	-	2,518,324	19,137,019
Fines and Forfeitures	3,055,804	-	-	-	-	-	3,055,804
Interest	1,020,777	252,626	550,147	490,020	7,146	178,723	2,499,439
Miscellaneous	679,526	-	356,409	-	343,797	398,290	1,778,022
<b>Total revenues</b>	<b>70,304,754</b>	<b>16,663,857</b>	<b>16,923,708</b>	<b>490,020</b>	<b>2,704,552</b>	<b>22,314,580</b>	<b>129,401,471</b>
<b>Expenditures:</b>							
Current:							
General Government	25,609,443	-	957,927	7,076,799	-	7,837,979	41,482,148
Public Safety	35,599,338	-	-	-	-	643,966	36,243,304
Public Health	12,543	20,301,993	-	-	-	6,347,139	26,661,675
Highways and Public Improv.	6,205,259	-	-	-	-	-	6,205,259
Parks and Recreation	1,955,331	-	-	-	-	8,660,076	10,615,407
Debt service:							
Principal retirement	-	-	-	-	4,824,167	284,228	5,108,395
Interest and fiscal charges	-	-	-	-	2,325,105	37,103	2,362,208
<b>Total expenditures</b>	<b>69,381,914</b>	<b>20,301,993</b>	<b>957,927</b>	<b>7,076,799</b>	<b>7,149,272</b>	<b>23,810,491</b>	<b>128,678,396</b>
Excess (deficiency) of revenues over (under) expenditures	922,840	(3,638,136)	15,965,781	(6,586,779)	(4,444,720)	(1,495,911)	723,075
<b>Other financing sources (uses):</b>							
Transfers In	4,956,880	2,509,600	-	2,634,726	4,975,075	4,923,002	19,999,283
Transfers Out	(7,745,057)	(2,517,000)	-	-	-	(7,295,028)	(17,557,085)
Sale of Capital Assets	-	-	-	-	-	-	-
<b>Total other financing sources     (uses)</b>	<b>(2,788,177)</b>	<b>(7,400)</b>	<b>-</b>	<b>2,634,726</b>	<b>4,975,075</b>	<b>(2,372,026)</b>	<b>2,442,198</b>
Net change in fund balances	(1,865,337)	(3,645,536)	15,965,781	(3,952,053)	530,355	(3,867,937)	3,165,273
<b>Fund balances - beginning</b>	<b>17,124,701</b>	<b>9,715,944</b>	<b>12,940,831</b>	<b>13,478,298</b>	<b>16,734,879</b>	<b>19,067,560</b>	<b>89,062,213</b>
<b>Fund balances - ending</b>	<b>\$ 15,259,364</b>	<b>\$ 6,070,408</b>	<b>\$ 28,906,612</b>	<b>\$ 9,526,245</b>	<b>\$ 17,265,234</b>	<b>\$ 15,199,623</b>	<b>\$ 92,227,486</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2009

	<b>Major Funds</b>				<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health Fund</b>	<b>Public Transit Tax</b>	<b>Capital Projects</b>			
<b>Revenues:</b>							
Taxes	\$ 50,055,212	\$ -	\$ 26,030,071	\$ -	3,160,783	\$ 9,749,783	\$ 88,995,849
Licenses and Permits	99,720	-	-	-	-	193,236	292,956
Intergovernmental	7,727,277	10,686,442	1,796,020	-	-	9,377,039	29,586,778
Charges for Service	11,600,581	6,430,511	-	-	-	1,073,044	19,104,136
Fines and Forfeitures	2,852,841	-	-	-	-	-	2,852,841
Interest	357,915	166,151	482,021	114,525	1,533	105,931	1,228,076
Miscellaneous	274,293	-	1,000	-	41,128	350,147	666,568
Total revenues	<u>72,967,839</u>	<u>17,283,104</u>	<u>28,309,112</u>	<u>114,525</u>	<u>3,203,444</u>	<u>20,849,180</u>	<u>142,727,204</u>
<b>Expenditures:</b>							
Current:							
General Government	24,619,149	-	23,515,274	3,060,146	-	8,169,797	59,364,366
Public Safety	37,569,053	-	-	-	-	657,479	38,226,532
Public Health	11,760	20,133,015	-	-	-	6,373,500	26,518,275
Highways and Public Improv.	5,740,929	-	-	-	-	-	5,740,929
Parks and Recreation	1,293,745	-	-	-	-	4,088,702	5,382,447
Debt service:							
Principal retirement	-	-	-	-	5,007,500	272,500	5,280,000
Interest and fiscal charges	-	-	-	-	4,029,021	49,953	4,078,974
Total expenditures	<u>69,234,636</u>	<u>20,133,015</u>	<u>23,515,274</u>	<u>3,060,146</u>	<u>9,036,521</u>	<u>19,611,931</u>	<u>144,591,523</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,733,203</u>	<u>(2,849,911)</u>	<u>4,793,838</u>	<u>(2,945,621)</u>	<u>(5,833,077)</u>	<u>1,237,249</u>	<u>(1,864,319)</u>
<b>Other financing sources (uses):</b>							
Transfers In	2,544,049	1,260,500	-	988,824	5,757,710	8,272,218	18,823,301
Transfers Out	(9,733,729)	-	(1,291,407)	-	-	(4,195,774)	(15,220,910)
Issuance of Bonds	-	-	129,986,289	-	-	-	129,986,289
Total other financing sources (uses)	<u>(7,189,680)</u>	<u>1,260,500</u>	<u>128,694,882</u>	<u>988,824</u>	<u>5,757,710</u>	<u>4,076,444</u>	<u>133,588,680</u>
Net change in fund balances	<u>(3,456,477)</u>	<u>(1,589,411)</u>	<u>133,488,720</u>	<u>(1,956,797)</u>	<u>(75,367)</u>	<u>5,313,693</u>	<u>131,724,361</u>
<b>Fund balances - beginning</b>	<u>15,259,364</u>	<u>6,070,408</u>	<u>28,906,611</u>	<u>9,526,245</u>	<u>17,265,234</u>	<u>15,199,623</u>	<u>92,227,485</u>
<b>Fund balances - ending</b>	<u>\$ 11,802,887</u>	<u>\$ 4,480,997</u>	<u>\$ 162,395,331</u>	<u>\$ 7,569,448</u>	<u>\$ 17,189,867</u>	<u>\$ 20,513,316</u>	<u>\$ 223,951,846</u>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2010

	<b>Major Funds</b>				<b>Debt Service</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health Fund</b>	<b>Public Transit Tax</b>	<b>Capital Projects</b>			
<b>Revenues:</b>							
Taxes	\$ 52,409,415	\$ -	\$ 29,704,270	\$ -	5,168,257	\$ 9,998,445	\$ 97,280,387
Licenses and Permits	97,840	-	-	-	-	765,215	863,055
Intergovernmental	5,775,005	12,071,495	-	-	-	7,982,576	25,829,076
Charges for Service	12,216,944	6,308,451	1,050	-	-	1,027,871	19,554,316
Fines and Forfeitures	3,030,425	-	-	-	-	-	3,030,425
Interest	210,614	22,791	1,268,941	227,862	786	79,329	1,810,323
Miscellaneous	625,103	48,649	-	85,285	303,580	446,502	1,509,119
<b>Total revenues</b>	<b>74,365,346</b>	<b>18,451,386</b>	<b>30,974,261</b>	<b>313,147</b>	<b>5,472,623</b>	<b>20,299,938</b>	<b>149,876,701</b>
<b>Expenditures:</b>							
Current:							
General Government	26,152,474	-	-	10,962,220	-	4,134,561	41,249,255
Public Safety	38,415,461	-	-	-	-	2,161,379	40,576,840
Public Health	72,184	21,282,855	-	-	-	8,030,382	29,385,421
Highways and Public Improv.	3,112,669	-	41,314,829	-	-	32,937	44,460,435
Parks and Recreation	1,287,911	-	-	-	-	1,539,489	2,827,400
Debt service:							
Principal retirement	-	-	-	-	8,986,981	290,000	9,276,981
Interest and fiscal charges	-	-	-	-	11,333,191	31,428	11,364,619
<b>Total expenditures</b>	<b>69,040,699</b>	<b>21,282,855</b>	<b>41,314,829</b>	<b>10,962,220</b>	<b>20,320,172</b>	<b>16,220,176</b>	<b>179,140,951</b>
Excess (deficiency) of revenues over (under) expenditures	5,324,647	(2,831,469)	(10,340,568)	(10,649,073)	(14,847,549)	4,079,762	(29,264,250)
<b>Other financing sources (uses):</b>							
Transfers In	4,166,267	2,450,500	-	2,588,848	14,655,033	5,225,085	29,085,733
Transfers Out	(6,740,171)	-	(7,851,800)	-	(2,405,829)	(5,833,430)	(22,831,230)
Issuance of Bonds	-	-	-	45,291,934	-	-	45,291,934
<b>Total other financing sources (uses)</b>	<b>(2,573,904)</b>	<b>2,450,500</b>	<b>(7,851,800)</b>	<b>47,880,782</b>	<b>12,249,204</b>	<b>(608,345)</b>	<b>51,546,437</b>
<b>Net change in fund balances</b>	<b>2,750,743</b>	<b>(380,969)</b>	<b>(18,192,368)</b>	<b>37,231,709</b>	<b>(2,598,345)</b>	<b>3,471,417</b>	<b>22,282,187</b>
<b>Fund balances - beginning</b>	<b>11,802,887</b>	<b>4,480,997</b>	<b>162,395,331</b>	<b>7,569,446</b>	<b>17,189,869</b>	<b>20,513,316</b>	<b>223,951,846</b>
<b>Fund balances - ending</b>	<b>\$ 14,553,630</b>	<b>\$ 4,100,028</b>	<b>\$ 144,202,963</b>	<b>\$ 44,801,155</b>	<b>\$ 14,591,524</b>	<b>\$ 23,984,733</b>	<b>\$ 246,234,033</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2011

	<b>Major Funds</b>					<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health Fund</b>	<b>Public Transit Tax</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>Revenues:</b>							
Property Taxes	\$ 35,680,702	\$ -	\$ -	\$ -	1,345,643	\$ 3,140,502	\$ 40,166,847
Sales Taxes	19,630,753		32,365,727			7,559,300	59,555,780
Licenses and Permits	295,914						295,914
Intergovernmental	6,318,290	12,679,912			3,470,108	8,097,356	30,565,666
Charges for Service	12,865,861	6,414,828				2,466,685	21,747,374
Fines and Forfeitures	3,229,939						3,229,939
Interest	174,448	23,046	268,271	198,968		102,146	766,879
Miscellaneous	167,749	97,190	2,900,000	154,505		545,441	3,864,885
Total revenues	<u>78,363,656</u>	<u>19,214,976</u>	<u>35,533,998</u>	<u>353,473</u>	<u>4,815,751</u>	<u>21,911,430</u>	<u>160,193,284</u>
<b>Expenditures:</b>							
Current:							
General Government	26,022,793			27,886,946		3,223,206	57,132,945
Public Safety	38,851,067					3,225,700	42,076,767
Public Health	67,454	22,462,131				7,553,111	30,082,696
Highways and Public Improv.	4,237,514		110,881,485				115,118,999
Parks and Recreation	1,187,952					1,690,629	2,878,581
Debt service:							
Principal retirement					9,020,000	307,500	9,327,500
Interest and fiscal charges					11,671,783	10,455	11,682,238
Total expenditures	<u>70,366,780</u>	<u>22,462,131</u>	<u>110,881,485</u>	<u>27,886,946</u>	<u>20,691,783</u>	<u>16,010,601</u>	<u>268,299,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,996,876</u>	<u>(3,247,155)</u>	<u>(75,347,487)</u>	<u>(27,533,473)</u>	<u>(15,876,032)</u>	<u>5,900,829</u>	<u>(108,106,442)</u>
<b>Other financing sources (uses):</b>							
Transfers In	3,591,899	3,983,628		2,555,284	14,593,415	824,907	25,549,133
Transfers Out	(8,808,218)		(7,841,858)			(6,235,589)	(22,885,665)
Issuance of Bonds				3,320,000			3,320,000
Payments For Bond Redemption				(3,370,000)			(3,370,000)
Bond Premiums and Discounts				105,610			105,610
Total other financing sources (uses)	<u>(5,216,319)</u>	<u>3,983,628</u>	<u>(7,841,858)</u>	<u>2,610,894</u>	<u>14,593,415</u>	<u>(5,410,682)</u>	<u>2,719,078</u>
Net change in fund balances	2,780,557	736,473	(83,189,345)	(24,922,579)	(1,282,617)	490,147	(105,387,364)
<b>Fund balances - beginning</b>	<u>14,553,630</u>	<u>4,100,028</u>	<u>144,202,963</u>	<u>44,801,155</u>	<u>14,591,524</u>	<u>23,984,733</u>	<u>246,234,033</u>
<b>Fund balances - ending</b>	<u>\$ 17,334,187</u>	<u>\$ 4,836,501</u>	<u>\$ 61,013,618</u>	<u>\$ 19,878,576</u>	<u>\$ 13,308,907</u>	<u>\$ 24,474,880</u>	<u>\$ 140,846,669</u>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended December 31, 2012

	<b>Major Funds</b>					<b>Other</b>	<b>Total</b>
	<b>General</b>	<b>Health Fund</b>	<b>Public Transit Tax</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Governmental Funds</b>	<b>Governmental Funds</b>
<b>Revenues:</b>							
Property Taxes	\$ 30,471,218	\$ -	\$ -	\$ -	483,397	\$ 9,138,556	\$ 40,093,171
Sales Taxes	20,889,252	-	19,341,035	-	-	8,173,198	48,403,485
Licenses and Permits	267,499	-	-	-	-	-	267,499
Intergovernmental	776,993	12,263,205	3,342,588	2,680,000	3,491,991	10,054,125	32,608,902
Charges for Service	13,351,122	7,438,849	-	-	-	4,558,884	25,348,855
Fines and Forfeitures	3,002,528	-	-	-	-	-	3,002,528
Interest	191,855	26,669	428,671	97,121	40	190,238	934,594
Miscellaneous	215,220	100,561	159,344	9,257	-	574,664	1,059,046
Total revenues	<u>69,165,687</u>	<u>19,829,284</u>	<u>23,271,638</u>	<u>2,786,378</u>	<u>3,975,428</u>	<u>32,689,665</u>	<u>151,718,080</u>
<b>Expenditures:</b>							
Current:							
General Government	20,872,127	-	-	20,759,162	-	14,123,214	55,754,503
Public Safety	40,465,240	-	-	-	-	3,375,025	43,840,265
Public Health	756,240	22,002,486	-	-	-	8,301,890	31,060,616
Highways and Public Improv.	-	-	78,011,759	-	-	-	78,011,759
Parks and Recreation	1,484,323	-	-	-	-	3,365,812	4,850,135
Debt service:							
Principal retirement	-	-	-	-	10,805,000	-	10,805,000
Interest and fiscal charges	-	-	-	-	12,899,871	-	12,899,871
Total expenditures	<u>63,577,930</u>	<u>22,002,486</u>	<u>78,011,759</u>	<u>20,759,162</u>	<u>23,704,871</u>	<u>29,165,941</u>	<u>237,222,149</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,587,757</u>	<u>(2,173,202)</u>	<u>(54,740,121)</u>	<u>(17,972,784)</u>	<u>(19,729,443)</u>	<u>3,523,724</u>	<u>(85,504,069)</u>
<b>Other financing sources (uses):</b>							
Transfers In	4,554,556	2,477,747	-	6,326,743	17,601,898	822,337	31,783,281
Transfers Out	(5,213,519)	-	(10,649,054)	-	-	(12,835,556)	(28,698,129)
Issuance of Bonds	-	-	51,675,000	-	-	-	51,675,000
Payments For Bond Redemption	-	-	-	-	-	-	-
Bond Premiums and Discounts	-	-	2,325,494	-	-	-	2,325,494
Total other financing sources (uses)	<u>(658,963)</u>	<u>2,477,747</u>	<u>43,351,440</u>	<u>6,326,743</u>	<u>17,601,898</u>	<u>(12,013,219)</u>	<u>57,085,646</u>
Net change in fund balances	4,928,794	304,545	(11,388,681)	(11,646,041)	(2,127,545)	(8,489,495)	(28,418,423)
<b>Fund balances - beginning</b>	<u>17,334,187</u>	<u>4,836,501</u>	<u>61,013,618</u>	<u>19,878,576</u>	<u>13,308,907</u>	<u>24,474,880</u>	<u>140,846,669</u>
<b>Fund balances - ending</b>	<u>\$ 22,262,981</u>	<u>\$ 5,141,046</u>	<u>\$ 49,624,937</u>	<u>\$ 8,232,535</u>	<u>\$ 11,181,362</u>	<u>\$ 15,985,385</u>	<u>\$ 112,428,246</u>

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



**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2013

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 29,314,108	\$ -	\$ -	\$ -	\$ 106,220	\$ 12,476,106	\$ 41,896,434
Sales taxes	21,830,861	-	49,707,054	-	-	8,831,852	80,369,766
Franchise taxes	5,205	-	-	-	-	-	5,205
Licenses and permits	302,915	-	-	-	-	26,905	329,820
Intergovernmental	817,427	12,329,212	2,882,607	-	3,210,455	8,533,914	27,773,615
Charges for services	14,428,475	8,617,203	-	-	-	7,558,391	30,604,068
Fines and forfeitures	2,861,640	-	-	-	-	-	2,861,640
Interest	112,760	40,106	258,030	61,612	115	105,076	577,698
Miscellaneous	383,902	146,303	634,819	-	-	523,213	1,688,237
Total revenues	<u>70,057,292</u>	<u>21,132,824</u>	<u>53,482,510</u>	<u>61,612</u>	<u>3,316,789</u>	<u>38,055,457</u>	<u>186,106,483</u>
<b>EXPENDITURES</b>							
General government	21,284,912	-	-	-	-	20,305,905	41,590,817
Public safety	41,844,660	-	-	-	-	3,675,257	45,519,917
Public health and welfare	819,526	23,102,052	-	-	-	8,816,568	32,738,146
Roads and public improvements	-	-	37,883,989	-	-	1,960,015	39,844,004
Parks and recreation	1,408,163	-	-	-	-	-	1,408,163
Debt service:							
Principal	-	-	-	-	9,945,000	-	9,945,000
Interest	-	-	-	-	12,850,419	-	12,850,419
Fiscal charges	-	-	-	-	29,000	-	29,000
Capital outlay:							
General government	22,411	-	-	339,688	-	44,827	406,926
Public safety	1,215	-	-	107,093	-	13,445	121,753
Public health and welfare	-	6,000	-	512,189	-	11,712	529,901
Parks and recreation	24,598	-	-	-	-	-	24,598
Total expenditures	<u>65,405,484</u>	<u>23,108,052</u>	<u>37,883,989</u>	<u>958,970</u>	<u>22,824,419</u>	<u>34,827,729</u>	<u>185,008,644</u>
Excess (deficiency) of revenues over expenditures	<u>4,651,808</u>	<u>(1,975,229)</u>	<u>15,598,521</u>	<u>(897,358)</u>	<u>(19,507,630)</u>	<u>3,227,728</u>	<u>1,097,840</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	4,109,673	2,527,527	-	279,294	17,905,721	801,098	25,623,312
Transfers out	(5,112,159)	-	(10,874,350)	-	-	(7,056,937)	(23,043,446)
Issuance of bonds	-	-	-	-	-	3,800,000	3,800,000
Bond premiums (discounts)	-	-	-	-	-	153,901	153,901
Total other financing sources (uses)	<u>(1,002,486)</u>	<u>2,527,527</u>	<u>(10,874,350)</u>	<u>279,294</u>	<u>17,905,721</u>	<u>(2,301,938)</u>	<u>6,533,768</u>
Net change in fund balances	3,649,321	552,298	4,724,171	(618,064)	(1,601,908)	925,790	7,631,607
<b>Fund balances - beginning</b>	<u>22,262,981</u>	<u>5,141,045</u>	<u>49,624,935</u>	<u>8,232,535</u>	<u>11,181,362</u>	<u>15,985,391</u>	<u>112,428,248</u>
<b>Fund balances - ending</b>	<u>\$ 25,912,302</u>	<u>\$ 5,693,343</u>	<u>\$ 54,349,105</u>	<u>\$ 7,614,471</u>	<u>\$ 9,579,453</u>	<u>\$ 16,911,181</u>	<u>\$ 120,059,856</u>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2014

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 28,530,647	\$ -	\$ -	\$ -	\$ 18,404	\$ 12,636,724	\$ 41,185,775
Sales taxes	22,762,600	-	52,332,350	-	-	9,713,133	84,808,082
Franchise taxes	4,704	-	-	-	-	-	4,704
Licenses and permits	301,961	-	-	-	-	21,000	322,961
Intergovernmental	863,929	11,747,433	2,737,852	-	3,223,444	11,421,815	29,994,474
Charges for services	14,003,922	8,686,395	4,010,524	-	-	8,859,154	35,559,996
Fines and forfeitures	2,822,054	-	-	-	-	9,498	2,831,552
Interest	138,561	37,833	262,619	39,485	-	77,933	556,431
Miscellaneous	1,208,885	69,751	71,369	35,327	-	493,024	1,878,356
Total revenues	<u>70,637,263</u>	<u>20,541,412</u>	<u>59,414,713</u>	<u>74,812</u>	<u>3,241,848</u>	<u>43,232,282</u>	<u>197,142,330</u>
<b>EXPENDITURES</b>							
Current:							
General government	21,011,255	-	-	-	-	20,666,256	41,677,511
Public safety	43,456,681	-	-	-	-	3,816,464	47,273,145
Public health and welfare	867,902	22,644,885	-	-	-	8,958,862	32,471,649
Roads and public improvements	-	-	42,358,590	-	-	2,069,536	44,428,127
Parks and recreation	422,158	-	-	-	-	1,042,883	1,465,040
Debt service:							
Principal	-	-	-	-	8,590,000	-	8,590,000
Interest	-	-	-	-	12,646,462	-	12,646,462
Fiscal charges	-	-	-	-	44,598	-	44,598
Capital outlay:							
General government	16,879	-	-	1,864,544	-	29,998	1,911,421
Public safety	87,145	-	-	244,350	-	363,120	694,614
Public health and welfare	-	16,100	-	118,373	-	-	134,473
Parks and recreation	-	-	-	-	-	-	-
Total expenditures	<u>65,862,019</u>	<u>22,660,985</u>	<u>42,358,590</u>	<u>2,227,267</u>	<u>21,281,061</u>	<u>36,947,119</u>	<u>191,337,041</u>
Excess (deficiency) of revenues over expenditures	<u>4,775,244</u>	<u>(2,119,573)</u>	<u>17,056,122</u>	<u>(2,152,454)</u>	<u>(18,039,213)</u>	<u>6,285,163</u>	<u>5,805,289</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,429,861	2,588,336	-	1,170,886	18,057,616	1,154,234	26,400,934
Transfers out	(5,736,583)	-	(10,865,582)	-	(4,563)	(6,375,024)	(22,981,752)
Issuance of bonds	-	-	-	6,755,000	-	-	6,755,000
Payments to refunding escrow	-	-	-	(6,697,650)	-	-	(6,697,650)
Bond premiums (discounts)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(2,306,722)</u>	<u>2,588,336</u>	<u>(10,865,582)</u>	<u>1,228,236</u>	<u>18,053,054</u>	<u>(5,220,790)</u>	<u>3,476,532</u>
Net change in fund balances	2,468,522	468,764	6,190,540	(924,218)	13,841	1,064,373	9,281,822
<b>Fund balances - beginning</b>	<u>25,912,302</u>	<u>5,693,343</u>	<u>54,349,105</u>	<u>7,614,471</u>	<u>9,579,453</u>	<u>16,911,181</u>	<u>120,059,856</u>
<b>Fund balances - ending</b>	<u>\$ 28,380,824</u>	<u>\$ 6,162,106</u>	<u>\$ 60,539,646</u>	<u>\$ 6,690,253</u>	<u>\$ 9,593,294</u>	<u>\$ 17,975,554</u>	<u>\$ 129,341,678</u>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2015

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 29,328,754	\$ -	\$ -	\$ -	\$ 7,119	\$ 13,168,043	\$ 42,503,917
Sales taxes	24,107,617	-	55,050,137	-	-	10,909,087	90,066,842
Franchise taxes	3,745	-	-	-	-	-	3,745
Licenses and permits	357,424	-	-	-	-	26,715	384,139
Intergovernmental	849,037	12,127,779	3,014,271	-	3,224,290	9,858,331	29,073,707
Charges for services	14,205,191	7,637,549	3,912,739	-	-	9,538,037	35,293,516
Fines and forfeitures	2,545,799	-	-	-	-	36,503	2,582,302
Interest	152,308	38,364	374,258	43,332	-	86,605	694,866
Miscellaneous	254,039	58,639	648,714	151,500	-	571,054	1,683,946
Total revenues	<u>71,803,914</u>	<u>19,862,330</u>	<u>63,000,119</u>	<u>194,832</u>	<u>3,231,410</u>	<u>44,194,374</u>	<u>202,286,979</u>
<b>EXPENDITURES</b>							
Current:							
General government	22,886,799	-	-	-	-	18,356,657	41,243,456
Public safety	44,662,897	-	-	-	-	4,187,587	48,850,483
Public health and welfare	921,060	23,684,644	-	-	-	9,290,683	33,896,387
Roads and public improvements	-	-	48,300,821	-	-	365,021	48,665,841
Parks and recreation	379,352	-	-	-	-	1,123,868	1,503,220
Debt service:							
Principal	-	-	-	-	13,390,000	-	13,390,000
Interest	-	-	-	-	12,240,831	-	12,240,831
Fiscal charges	-	-	-	-	36,412	-	36,412
Capital outlay:							
General government	5,599	-	-	463,636	-	2,288,518	2,757,752
Public safety	25,765	-	-	-	-	457,266	483,031
Public health and welfare	-	6,595	-	-	-	-	6,595
Parks and recreation	-	-	-	-	-	-	-
Total expenditures	<u>68,881,471</u>	<u>23,691,239</u>	<u>48,300,821</u>	<u>463,636</u>	<u>25,667,244</u>	<u>36,069,599</u>	<u>203,074,009</u>
Excess (deficiency) of revenues over expenditures	<u>2,922,443</u>	<u>(3,828,909)</u>	<u>14,699,299</u>	<u>(268,804)</u>	<u>(22,435,834)</u>	<u>8,124,775</u>	<u>(787,030)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	4,148,274	2,623,554	742,229	2,176,636	18,163,999	1,011,257	28,865,948
Transfers out	(7,964,341)	-	(10,848,718)	-	(7,119)	(7,443,950)	(26,264,128)
Issuance of bonds	-	-	-	-	-	-	-
Payments to refunding escrow	-	-	-	-	-	-	-
Bond premiums (discounts)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(3,816,068)</u>	<u>2,623,554</u>	<u>(10,106,489)</u>	<u>2,176,636</u>	<u>18,156,879</u>	<u>(6,432,692)</u>	<u>2,601,820</u>
Net change in fund balances	<u>(893,625)</u>	<u>(1,205,355)</u>	<u>4,592,810</u>	<u>1,907,832</u>	<u>(4,278,955)</u>	<u>1,692,083</u>	<u>1,814,790</u>
<b>Fund balances - beginning</b>	<u>28,380,824</u>	<u>6,162,106</u>	<u>60,539,646</u>	<u>6,690,253</u>	<u>9,593,294</u>	<u>17,975,554</u>	<u>129,341,678</u>
<b>Fund balances - ending</b>	<u>\$ 27,487,199</u>	<u>\$ 4,956,751</u>	<u>\$ 65,132,455</u>	<u>\$ 8,598,085</u>	<u>\$ 5,314,340</u>	<u>\$ 19,667,637</u>	<u>\$ 131,156,467</u>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2016

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 30,712,289	\$ -	\$ -	\$ -	\$ 2,668	\$ 13,742,657	\$ 44,457,614
Sales taxes	25,359,745	-	58,678,535	-	-	12,016,898	96,055,177
Franchise taxes	4,024	-	-	-	-	-	4,024
Licenses and permits	472,814	-	-	-	-	31,889	504,704
Intergovernmental	903,826	12,626,474	2,692,987	-	3,204,636	10,065,613	29,493,537
Charges for services	14,291,738	10,189,364	4,136,812	-	-	8,620,381	37,238,294
Fines and forfeitures	2,227,427	-	-	-	-	34,690	2,262,117
Interest	255,615	53,492	635,840	80,112	-	157,876	1,182,935
Miscellaneous	537,404	50,765	572,583	-	-	630,509	1,791,261
<b>Total revenues</b>	<b>74,764,881</b>	<b>22,920,095</b>	<b>66,716,757</b>	<b>80,112</b>	<b>3,207,305</b>	<b>45,300,513</b>	<b>212,989,663</b>
<b>EXPENDITURES</b>							
Current:							
General government	24,225,961	-	-	34,108	-	18,978,541	43,238,610
Public safety	46,895,476	-	-	-	-	4,618,182	51,513,658
Public health and welfare	841,909	23,894,684	-	-	-	8,425,889	33,162,482
Roads and public improvements	-	-	60,146,132	-	-	618,139	60,764,271
Parks and recreation	480,147	-	-	-	-	1,349,963	1,830,110
Debt service:							
Principal	-	-	-	-	10,550,000	-	10,550,000
Interest	-	-	-	-	11,644,174	-	11,644,174
Fiscal charges	-	-	-	-	25,200	-	25,200
Capital outlay:							
General government	29,374	-	-	345,473	-	6,930	381,777
Public safety	37,488	-	-	184,890	-	302,119	524,497
Public health and welfare	23,071	6,800	-	-	-	12,836	42,707
Roads and public improvements	-	-	690,975	-	-	-	690,975
Parks and recreation	6,825	-	-	-	-	5,540	12,365
<b>Total expenditures</b>	<b>72,540,250</b>	<b>23,901,484</b>	<b>60,837,106</b>	<b>564,471</b>	<b>22,219,374</b>	<b>34,318,140</b>	<b>214,380,826</b>
Excess (deficiency) of revenues over expenditures	2,224,631	(981,389)	5,879,650	(484,359)	(19,012,070)	10,982,373	(1,391,163)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,452,317	2,237,603	-	1,443,963	16,764,537	1,141,771	25,040,191
Transfers out	(5,075,641)	-	(10,856,890)	-	(2,668)	(6,630,772)	(22,565,972)
Issuance of bonds	-	-	65,000,000	-	-	-	65,000,000
Payments to refunding escrow	-	-	-	-	-	-	-
Bond premiums (discounts)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,623,324)</b>	<b>2,237,603</b>	<b>54,143,110</b>	<b>1,443,963</b>	<b>16,761,869</b>	<b>(5,489,001)</b>	<b>67,474,220</b>
<b>Net change in fund balances</b>	<b>601,307</b>	<b>1,256,214</b>	<b>60,022,760</b>	<b>959,604</b>	<b>(2,250,201)</b>	<b>5,493,372</b>	<b>66,083,056</b>
<b>Fund balances - beginning</b>	<b>27,487,199</b>	<b>4,956,751</b>	<b>65,132,455</b>	<b>8,598,085</b>	<b>5,314,340</b>	<b>19,667,637</b>	<b>131,156,467</b>
<b>Fund balances - ending</b>	<b>\$ 28,088,506</b>	<b>\$ 6,212,965</b>	<b>\$ 125,155,216</b>	<b>\$ 9,557,688</b>	<b>\$ 3,064,139</b>	<b>\$ 25,161,009</b>	<b>\$ 197,239,524</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2017

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Health</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 31,870,975	\$ -	\$ -	\$ -	\$ 990	\$ 13,668,027	\$ 45,539,992
Sales taxes	27,815,838	-	65,378,539	-	-	12,779,067	105,973,444
Franchise taxes	3,145	-	-	-	-	-	3,145
Licenses and permits	393,746	-	-	-	-	22,010	415,756
Intergovernmental	796,225	12,168,885	4,169,785	-	3,165,044	10,184,004	30,483,943
Charges for services	10,056,386	9,585,252	4,034,203	-	-	10,177,178	33,853,019
Fines and forfeitures	2,116,978	-	-	-	-	5,000	2,121,978
Interest	331,279	92,149	1,647,238	141,874	-	322,567	2,535,107
Miscellaneous	360,546	57,178	279,765	-	-	718,363	1,415,853
<b>Total revenues</b>	<b>73,745,119</b>	<b>21,903,464</b>	<b>75,509,530</b>	<b>141,874</b>	<b>3,166,034</b>	<b>47,876,216</b>	<b>222,342,237</b>
<b>EXPENDITURES</b>							
Current:							
General government	26,836,350	-	-	70,421	-	19,171,194	46,077,966
Public safety	48,207,864	-	-	-	-	4,779,689	52,987,552
Public health and welfare	949,275	24,038,403	-	-	-	9,224,494	34,212,173
Roads and public improvements	-	-	81,174,927	-	-	712,695	81,887,622
Parks and recreation	607,866	-	-	-	-	3,477,500	4,085,366
Debt service:							
Principal	-	-	-	-	8,735,000	-	8,735,000
Interest	-	-	-	-	13,010,793	-	13,010,793
Fiscal charges	-	-	-	-	25,700	-	25,700
Capital outlay:							
General government	28,484	-	-	591,339	-	-	619,823
Public safety	98,491	-	-	549,259	-	23,276	671,026
Public health and welfare	-	13,000	-	-	-	-	13,000
Roads and public improvements	-	-	887,613	-	-	-	887,613
Parks and recreation	-	-	-	-	-	11,346	11,346
<b>Total expenditures</b>	<b>76,728,331</b>	<b>24,051,403</b>	<b>82,062,540</b>	<b>1,211,019</b>	<b>21,771,493</b>	<b>37,400,194</b>	<b>243,224,980</b>
Excess (deficiency) of revenues over expenditures	<u>(2,983,212)</u>	<u>(2,147,939)</u>	<u>(6,553,010)</u>	<u>(1,069,145)</u>	<u>(18,605,460)</u>	<u>10,476,022</u>	<u>(20,882,743)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,618,928	2,694,191	-	1,140,598	19,728,616	1,045,811	28,228,144
Transfers out	(3,814,245)	-	(14,246,641)	-	(990)	(7,001,781)	(25,063,656)
Issuance of bonds	-	-	-	-	-	-	-
Payments to refunding escrow	-	-	-	-	-	-	-
Bond premiums (discounts)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(195,317)</b>	<b>2,694,191</b>	<b>(14,246,641)</b>	<b>1,140,598</b>	<b>19,727,626</b>	<b>(5,955,970)</b>	<b>3,164,488</b>
<b>Net change in fund balances</b>	<b>(3,178,528)</b>	<b>546,253</b>	<b>(20,799,651)</b>	<b>71,452</b>	<b>1,122,166</b>	<b>4,520,052</b>	<b>(17,718,255)</b>
<b>Fund balances - beginning</b>	<b>28,088,506</b>	<b>6,212,965</b>	<b>125,155,216</b>	<b>9,557,688</b>	<b>3,064,139</b>	<b>25,161,009</b>	<b>197,239,524</b>
<b>Fund balances - ending</b>	<b>\$ 24,909,978</b>	<b>\$ 6,759,218</b>	<b>\$ 104,355,565</b>	<b>\$ 9,629,141</b>	<b>\$ 4,186,306</b>	<b>\$ 29,681,062</b>	<b>\$ 179,521,269</b>

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

**UTAH COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2018

	<b>Major Funds</b>					<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>TRCC Taxes</b>	<b>Transportation Projects</b>	<b>Capital Projects</b>	<b>Debt Service</b>		
<b>REVENUES</b>							
Property taxes	\$ 33,382,815	\$ -	\$ -	\$ -	\$ 576	\$ 13,878,417	\$ 47,261,808
Sales taxes	29,714,589	9,762,168	69,443,694	-	-	3,813,235	112,733,685
Franchise taxes	4,924	-	-	-	-	-	4,924
Licenses and permits	379,620	-	-	-	-	24,711	404,331
Intergovernmental	828,453	-	6,594,214	-	3,155,604	25,899,984	36,478,254
Charges for services	8,968,827	184,485	4,915,781	-	-	20,602,443	34,671,535
Fines and forfeitures	1,943,400	-	-	-	-	14,748	1,958,148
Interest	476,297	408,317	2,057,588	217,613	-	343,346	3,503,161
Miscellaneous	864,477	324,705	513,845	122,800	-	830,012	2,655,838
Total revenues	<u>76,563,401</u>	<u>10,679,674</u>	<u>83,525,121</u>	<u>340,413</u>	<u>3,156,180</u>	<u>65,406,895</u>	<u>239,671,685</u>
<b>EXPENDITURES</b>							
Current:							
General government	26,707,392	-	-	38,564	-	20,733,823	47,479,779
Public safety	50,130,902	-	-	-	-	5,869,513	56,000,415
Public health and welfare	899,841	-	-	-	-	35,253,231	36,153,072
Roads and public improvements	-	-	88,182,601	-	-	2,620,103	90,802,703
Parks and recreation	519,821	5,041,223	-	-	-	-	5,561,044
Debt service:							
Principal	-	-	-	-	8,755,000	-	8,755,000
Interest	-	-	-	-	12,947,299	-	12,947,299
Fiscal charges	-	-	-	-	24,200	-	24,200
Capital outlay:							
General government	-	-	-	397,193	-	-	397,193
Public safety	237,029	-	-	-	-	6,500	243,529
Public health and welfare	-	-	-	-	-	100,665	100,665
Roads and public improvements	-	28,507	6,268,383	-	-	-	6,296,890
Parks and recreation	-	-	-	-	-	-	-
Total expenditures	<u>78,494,985</u>	<u>5,069,730</u>	<u>94,450,984</u>	<u>435,757</u>	<u>21,726,499</u>	<u>64,583,836</u>	<u>264,761,790</u>
Excess (deficiency) of revenues over expenditures	<u>(1,931,584)</u>	<u>5,609,945</u>	<u>(10,925,862)</u>	<u>(95,344)</u>	<u>(18,570,319)</u>	<u>823,060</u>	<u>(25,090,105)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,721,669	-	-	28,814	17,191,754	4,333,723	25,275,960
Transfers out	(3,792,223)	(965,576)	(14,252,999)	(96,243)	(576)	(5,851,169)	(24,958,787)
Issuance of bonds	-	-	-	-	-	-	-
Payments to refunding escrow	-	-	-	-	-	-	-
Bond premiums (discounts)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(70,554)</u>	<u>(965,576)</u>	<u>(14,252,999)</u>	<u>(67,430)</u>	<u>17,191,178</u>	<u>(1,517,446)</u>	<u>317,173</u>
Net change in fund balances	(2,002,139)	4,644,368	(25,178,861)	(162,773)	(1,379,141)	(694,386)	(24,772,932)
<b>Fund balances - beginning</b>	24,909,978	15,306,920	104,355,565	9,629,141	4,186,306	21,133,359	179,521,269
<b>Fund balances - ending</b>	<u>\$ 22,907,839</u>	<u>\$ 19,951,288</u>	<u>\$ 79,176,704</u>	<u>\$ 9,466,367</u>	<u>\$ 2,807,164</u>	<u>\$ 20,438,973</u>	<u>\$ 154,748,337</u>

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