EXHIBIT A

RECEIVED
OCT 21 1996
DIV. OF OIL, GAS & MINING

UINTAH COUNTY
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS* (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
ASSETS												
Cash	$ 163,446	$ 3,003,612	$ 351,219	$ 1,462,905	$ 220,078	$ 327,454	$ 1,474,964			$ 7,003,678	$ 187,503	$ 7,191,181
Cash in custody of others							20,485			20,485		20,485
Investments	3,850,108		12,934	597						3,863,639	4,500,877	8,364,516
Receivables:												
Accounts net of allowances	33,673				246,273					279,946		279,946
Taxes	667,687	44,350			27,743		57,521			797,301		797,301
Due from other governments	407,521	510,801		186,668	16,613					1,121,603	239,252	1,360,855
Inventory at cost					28,711					28,711		28,711
Restricted Assets:												
Cash							257,056			257,056		257,056
Investments	1,139,779		3,430,102		398,201		2,593,993			7,562,075	208,034	7,770,109
Land					120,000			$ 682,288		802,288		802,288
Buildings					4,898,347			7,014,879		11,913,226		11,913,226
Improvements other than buildings					301,967			2,892,313		3,194,280		3,194,280
Furniture, fixtures and equipment					1,767,882			8,228,793		9,996,675	36,877	10,033,552
Accumulated depreciation					(1,420,740)					(1,420,740)		(1,420,740)
Amount avaliable in debt service funds									$ 3,794,255	3,794,255	193,778	3,988,033
Amount to be provided for payment of general long-term debt									5,517,567	5,517,567	495,222	6,012,789
Total assets	$ 6,262,214	$ 3,558,763	$ 3,794,255	$ 1,650,170	$ 6,605,075	$ 327,454	$ 4,404,019	$ 18,818,273	$ 9,311,822	$ 54,732,045	$ 5,861,543	$ 60,593,588

0.*
314,681.+
987,987.+
351,219.+
12,934.+
1,476,426.+
4,244,487.+
1,208,065.+
2,009,874.+
33,583.+
009
10,639,256.*
Tangible Net Worth

0.*
541,301.+
168,723.+
50.+
193,654.+
004
903,728.*
Total Current liabilities

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

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DIV. OF OIL, GAS & MINING

EXHIBIT A
(Continued)

UINTAH COUNTY
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
LIABILITIES AND FUND EQUITY												
LIABILITIES:												
Accounts payable	$ 289,528	$ 123,223		$ 161,297	$ 59,135	$ 76,708	$ 212			$ 710,103	$ 149,021	$ 859,124
Warrants payable	103,036	107,147		7,426	29,385		17,521			264,515	14,256	278,771
Accrued wages and benefits	148,737	131,989			302,894		1,248			584,868		584,868
Bail bonds and fees payable							20,485			20,485		20,485
Refundable bonds payable							850			850		850
Limited obligation bonds payable					857,000					857,000	689,000	1,546,000
Capital leases					168,575				$ 674,476	843,051		843,051
Impact Board Loan payable (Note 7)									8,000,000	8,000,000		8,000,000
Compensated absences									637,346	637,346		637,346
Due to taxing units							1,110,861			1,110,861		1,110,861
Unapportioned taxes and interest							250,091			250,091		250,091
Miscellaneous funds payable							118,119			118,119		118,119
Payable from restricted assets:												
Retirement benefits payable							584,119			584,119		584,119
Total liabilities	$ L 541,301	$ 362,359	$ ...	$ L 168,723	$ 1,416,989	$ 76,708	$ 2,103,506	$ ...	$ 9,311,822	$ 13,981,408	$ 852,277	$ 14,833,685
FUND EQUITY:												
Contributed capital					$ 4,224,212					$ 4,224,212		$ 4,224,212
Investment in general fixed assets								$ 18,818,273		18,818,273	$ 36,877	18,855,150
Retained earnings					963,874	$ 250,746				1,214,620		1,214,620
Fund balances –												
Reserved:												
Class "B" roads	A $ 1,476,426									1,476,426		1,476,426
Statutory reserve		$ 3,196,404	$ 3,794,255	$ 273,382						7,264,041	193,778	7,457,819
Tax stability							$ I 2,009,874	A		2,009,874		2,009,874
Cemeteries							257,056			257,056		257,056
Unreserved –												
Undesignated	A 4,244,487			A 1,208,065			I 33,583	A		5,486,135	4,778,611	10,264,746
Total fund equity	$ 5,720,913	$ 3,196,404	$ 3,794,255	$ 1,481,447	$ 5,188,086	$ 250,746	$ 2,300,513	$ 18,818,273	$ ...	$ 40,750,637	$ 5,009,266	$ 45,759,903
Total liabilities and fund equity	$ 6,262,214	$ 3,558,763	$ 3,794,255	$ 1,650,170	$ 6,605,075	$ 327,454	$ 4,404,019	$ 18,818,273	$ 9,311,822	$ 54,732,045	$ 5,861,543	$ 60,593,588

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33•583+
302•449+
12•282+
1,124•092+
57•549+
11,816•366*

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

Current assets I

017

EXHIBIT A–1

UINTAH COUNTY
COMBINING BALANCE SHEET – ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1995

	HISTORIC PRESERVA-TION	FLOOD CONTROL	COUNCIL ON AGING	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS	UINTAH HEALTH DISTRICT	MENTAL HEALTH	MUNICIPAL SERVICES	LIBRARY BOARD	COUNTY CENTENNIAL	911 EMERENCY SERVICE	TOTALS DECEMBER 31, 1995
ASSETS														
Cash	$ 17,066	$ I 302,449	$ 11,730	$ 1,412	$ 40,630	$ 180,310	$ 321,371	$ 141,063	$ 773,170	$ I 1,124,092	$ 20,819	$ 19,201	$ 50,299	$ 3,003,612
Taxes receivable		I 12,282				8,685	23,383							44,350
Due from other governments			17,714					343,235	87,255	I 57,549			5,048	510,801
Total assets	$ 17,066	$ 314,731	$ 29,444	$ 1,412	$ 40,630	$ 188,995	$ 344,754	$ 484,298	$ 860,425	$ 1,181,641	$ 20,819	$ 19,201	$ 55,347	$ 3,558,763
LIABILITIES AND FUND EQUITY														
Liabilities:														
Accounts payable			$ 11,188				$ 218	$ 2,120		$ 109,393		$ 207	$ 97	$ 123,223
Warrants payable		$ L 50	934				5,710	8,733	$ 77,350	11,524	$ 2,846			107,147
Accrued liabilities			10,502				11,715	37,035		72,737				131,989
Total liabilities	$ ...	$ 50	$ 22,624	$ ...	$ ...	$ ...	$ 17,643	$ 47,888	$ 77,350	$ L 193,654	$ 2,846	$ 207	$ 97	$ 362,359
Fund equity:														
Statutory reserved	$ 17,066	$ A 314,681	$ 6,820	$ 1,412	$ 40,630	$ 188,995	$ 327,111	$ 436,410	$ 783,075	$ A 987,987	$ 17,973	$ 18,994	$ 55,250	$ 3,196,404
Total liabilities and fund equity	$ 17,066	$ 314,731	$ 29,444	$ 1,412	$ 40,630	$ 188,995	$ 344,754	$ 484,298	$ 860,425	$ 1,181,641	$ 20,819	$ 19,201	$ 55,347	$ 3,558,763

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UINTAH COUNTY
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS* (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
ASSETS												
Cash	$ 163,446	$ 3,003,612	$ 351,219	$ 1,462,905	$ 220,078	$ 327,454	$ 1,474,964			$ 7,003,678	$ 187,503	$ 7,191,181
Cash in custody of others							20,485			20,485		20,485
Investments	3,850,108		12,934	597						3,863,639	4,500,877	8,364,516
Receivables:												
Accounts net of allowances	33,673				246,273					279,946		279,946
Taxes	667,687	44,350			27,743		57,521			797,301		797,301
Due from other governments	407,521	510,801		186,668	16,613					1,121,603	239,252	1,360,855
Inventory at cost					28,711					28,711		28,711
Restricted Assets:												
Cash							257,056			257,056		257,056
Investments	1,139,779		3,430,102		398,201		2,593,993			7,562,075	208,034	7,770,109
Land					120,000			$ 682,288		802,288		802,288
Buildings					4,898,347			7,014,879		11,913,226		11,913,226
Improvements other than buildings					301,967			2,892,313		3,194,280		3,194,280
Furniture, fixtures and equipment					1,767,882			8,228,793		9,996,675	36,877	10,033,552
Accumulated depreciation					(1,420,740)					(1,420,740)		(1,420,740)
Amount avaliable in debt service funds									$ 3,794,255	3,794,255	193,778	3,988,033
Amount to be provided for payment of general long-term debt									5,517,567	5,517,567	495,222	6,012,789
Total assets	$ 6,262,214	$ 3,558,763	$ 3,794,255	$ 1,650,170	$ 6,605,075	$ 327,454	$ 4,404,019	$ 18,818,273	$ 9,311,822	$ 54,732,045	$ 5,861,543	$ 60,593,588

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Total current liabilities

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EXHIBIT A
(Continued)

UINTAH COUNTY
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
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LIABILITIES:												
Accounts payable	$ 289,528	$ 123,223		$ 161,297	$ 59,135	$ 76,708	$ 212			$ 710,103	$ 149,021	$ 859,124
Warrants payable	103,036	107,147		7,426	29,385		17,521			264,515	14,256	278,771
Accrued wages and benefits	148,737	131,989			302,894		1,248			584,868		584,868
Bail bonds and fees payable							20,485			20,485		20,485
Refundable bonds payable							850			850		850
Limited obligation bonds payable					857,000					857,000	689,000	1,546,000
Capital leases					168,575				$ 674,476	843,051		843,051
Impact Board Loan payable (Note 7)									8,000,000	8,000,000		8,000,000
Compensated absences									637,346	637,346		637,346
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FUND EQUITY:												
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Fund balances –												
Reserved:												
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Statutory reserve		$ 3,196,404	$ 3,794,255	$ 273,382						7,264,041	193,778	7,457,819
Tax stability							$ I 2,009,874	A		2,009,874		2,009,874
Cemeteries							257,056			257,056		257,056
Unreserved–												
Undesignated	A 4,244,487			A 1,208,065			I 33,583	A		5,486,135	4,778,611	10,264,746
Total fund equity	$ 5,720,913	$ 3,196,404	$ 3,794,255	$ 1,481,447	$ 5,188,086	$ 250,746	$ 2,300,513	$ 18,818,273	$ ...	$ 40,750,637	$ 5,009,266	$ 45,759,903
Total liabilities and fund equity	$ 6,262,214	$ 3,558,763	$ 3,794,255	$ 1,650,170	$ 6,605,075	$ 327,454	$ 4,404,019	$ 18,818,273	$ 9,311,822	$ 54,732,045	$ 5,861,543	$ 60,593,588

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11,816•366*

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Current assets I

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EXHIBIT A–1

UINTAH COUNTY
COMBINING BALANCE SHEET – ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1995

	HISTORIC PRESERVA-TION	FLOOD CONTROL	COUNCIL ON AGING	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS	UINTAH HEALTH DISTRICT	MENTAL HEALTH	MUNICIPAL SERVICES	LIBRARY BOARD	COUNTY CENTENNIAL	911 EMERENCY SERVICE	TOTALS DECEMBER 31, 1995
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Taxes receivable		I 12,282				8,685	23,383							44,350
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Total assets	$ 17,066	$ 314,731	$ 29,444	$ 1,412	$ 40,630	$ 188,995	$ 344,754	$ 484,298	$ 860,425	$ 1,181,641	$ 20,819	$ 19,201	$ 55,347	$ 3,558,763
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Warrants payable		$ L 50	934				5,710	8,733	$ 77,350	11,524	$ 2,846			107,147
Accrued liabilities			10,502				11,715	37,035		72,737				131,989
Total liabilities	$ ...	$ 50	$ 22,624	$ ...	$ ...	$ ...	$ 17,643	$ 47,888	$ 77,350	$ L 193,654	$ 2,846	$ 207	$ 97	$ 362,359
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Statutory reserved	$ 17,066	$ A 314,681	$ 6,820	$ 1,412	$ 40,630	$ 188,995	$ 327,111	$ 436,410	$ 783,075	$ A 987,987	$ 17,973	$ 18,994	$ 55,250	$ 3,196,404
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