

## 2004 Annual Survey of Local Government Finances Multi - Function Special Agencies

U.S. DEPARTMENT OF COMMERCE  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

In correspondence pertaining to this report, please refer to the ID printed above your address.

**RETURN TO:**  
U.S. Census Bureau  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

If you have any questions, please call  
1-800-242-4523  
weekdays, 7:00 a.m. to 5:00 p.m. EST.

Questions can be emailed to:  
[govs.finstaff@census.gov](mailto:govs.finstaff@census.gov)

*Please correct any errors in name, address, or ZIP Code.*

### GENERAL INSTRUCTIONS

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

**Note especially:**

1. Please report amounts, covering all funds and accounts of your agency except for any employee-retirement funds administered by your agency. **Include** bond redemption and interest funds, and construction or development funds, as well as current funds. **Exclude** refunds and transfers between funds or accounts of your agency.
2. 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.
3. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.
4. You may report on either a cash or accrual basis.

#### Part 1 ENDING DATE OF FISCAL YEAR

Mark (X) in the appropriate box below to indicate the *ending* date of your agency's fiscal year (12-month accounting period) and report data for this period only.

Use this fiscal year even though a more recent one may be available.

2003			2004		
<input type="checkbox"/> July	<input type="checkbox"/> October	<input type="checkbox"/> January	<input type="checkbox"/> April		
<input type="checkbox"/> August	<input type="checkbox"/> November	<input type="checkbox"/> February	<input type="checkbox"/> May		
<input type="checkbox"/> September	<input type="checkbox"/> December	<input type="checkbox"/> March	<input type="checkbox"/> June		

## Part 2 TAX REVENUES

Report collections during the fiscal year indicated in **Part 1** from all taxes imposed by your agency.

Include:

- Taxes collected for your agency by another government.
- Current and delinquent amounts, penalties, and interest

**Exclude** receipts from service charges, special assessments, interest earnings, fines, and any other sources that are not taxes or licenses.

### Property Taxes

1. **Property taxes** – All taxes on property, real or personal.....

T01 \$ , , .00

**Include** levies for debt service, pension funds, and other funds or purposes.

**Exclude** taxes not measured by value.

2. **Other taxes** – *specify* →

### Other Taxes

T99 \$ , , .00

## Part 3 INTERGOVERNMENTAL REVENUES

Report all amounts received by your agency from other governments during the fiscal year indicated in **Part 1**.

**Include** grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments.

**Exclude** loans, taxes imposed by your agency which were collected for it by another government (Reported in **Part 2**), and receipts from utility sales to other governments (Report in **Part 4**).

### Specify and report revenue

**by purpose:** (e.g., water supply, streets and highways, sewerage, transit, health and hospitals, etc).

**From the State** –Include any amounts financed wholly or in part from Federal grants to the State (i.e., pass-throughs).

**Exclude** collection fees.

**From the Federal government directly**

A.	<input type="text"/>	D_	\$ , , .00	C_	\$ , , .00	B_	\$ , , .00
B.	<input type="text"/>	D_	\$ , , .00	C_	\$ , , .00	B_	\$ , , .00
C.	<input type="text"/>	D_	\$ , , .00	C_	\$ , , .00	B_	\$ , , .00
D.	<input type="text"/>	D_	\$ , , .00	C_	\$ , , .00	B_	\$ , , .00

**Part 4 REVENUES - OTHER THAN TAX AND INTERGOVERNMENTAL REVENUES**

Report other revenues received by your agency during the fiscal year indicated in **Part 1**.

**Include** revenues of all funds.

**Exclude** refunds and transfers between funds and accounts of your agency.

**1. Current charges** – Gross receipts from fees, sales, rentals, tolls, maintenance assessments and other charges for commodities or services.

**Include** utility services, including sales to the local, State or the Federal governments.

**Exclude** grants and other amounts received from local, State or the Federal governments (Reported in **Part 3**).

**Specify and report revenue by type of current charges:**

(e.g., water supply, sewerage, solid waste, electric supply, parks and recreation, natural resources, airports, etc).

		Current Charges
A.	.....	\$ , , .00
B.	.....	\$ , , .00
C.	.....	\$ , , .00
D.	.....	\$ , , .00

**2. Special assessments** - Compulsory contributions and reimbursements from owners of property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.), as well as for servicing special assessment debt.....

**Exclude** proceeds from sales of special assessment bonds (Report in **Part 9**) and maintenance assessments (Reported in item 1 above).

		Other Revenues
U01	.....	\$ , , .00

**3. Receipts from sale of property and other capital assets**.....

**Include** property sold to other governments.

**Exclude** tax sales (Reported in **Part 2**).

U11	.....	\$ , , .00
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**4. Interest earnings** - Interest received on all deposits and investment holdings of your agency, excluding earnings of any employee pension fund.....

**Include** interest on construction funds.

U20	.....	\$ , , .00
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**5. Fines and forfeits** - Receipts from penalties imposed for violations of law and civil penalties.....

U30	.....	\$ , , .00
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**Part 4 REVENUES - OTHER THAN TAX AND INTERGOVERNMENTAL REVENUES**  
*continued*

		<b>Other Revenues</b>
6. <b>Rents and royalties</b> - Revenue from temporary possession or use of government-owned buildings, land, and other properties.....	U40	\$ , , .00
7. <b>Private donations</b> - Gifts of cash or securities from private individuals or corporations.....	U50	\$ , , .00
8. <b>Miscellaneous other revenue</b> - Revenue not reported in items 1 through 7, or <b>Parts 2 - 3</b> .....	U99	\$ , , .00

**Include** insurance claims, recoveries of prior year expenditures, dividends, and recorded profits from sale of investments.

**Exclude** proceeds from borrowing, receipts from sale of security holdings, transfers between funds or accounts of your agency, employee's contributions to, and interest earnings of, any employee pension fund.

		<b>Total Revenues</b>
<b>Part 5 TOTAL REVENUES</b> (sum of <b>Parts 2 - 4</b> ).....	REV	\$ , , .00

**Part 6 INTERGOVERNMENTAL EXPENDITURES**

Report all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis.

**Function – specify:**

(e.g., water supply, sewerage, electricity, fire protection, airports, natural resources, housing and community development and solid waste, etc).

**Type of recipient government – specify:**

(e.g., municipality, school district, county, State, etc).

			<b>Amount</b>
A.			\$ , , .00
B.			\$ , , .00
C.			\$ , , .00
D.			\$ , , .00

Check here if your agency made no payments to other governments during the fiscal year indicated in **Part 1**.

**Types of Expenditures**

1. Report amounts expended during the fiscal year indicated in **Part 1**.

**Include** expenditures of all funds other than employee-retirement funds administered by your agency.

**Exclude:**

- Transfers between funds or accounts of your government
- Payments made to other governments (Reported in **Part 6**)

**Current Operation**

Direct expenditures for employee compensation and for supplies, materials, operating leases, and contractual services.

**Include** gross salaries and wages before deductions.

**Exclude** capital outlays and depreciation/amortization

**Capital Outlays**

Purchase of equipment, land and existing structures

Include capital leases.

**Construction**

**Purpose – specify**  
(e.g., water, sewer, natural resources, solid waste, highways, electric generation, parks and recreation, airports, etc.)

	E--	F--	G--
A.	\$ , , .00	\$ , , .00	\$ , , .00
B.	\$ , , .00	\$ , , .00	\$ , , .00
C.	\$ , , .00	\$ , , .00	\$ , , .00
D.	\$ , , .00	\$ , , .00	\$ , , .00
E.	\$ , , .00	\$ , , .00	\$ , , .00

**Interest on Debt**

2. Report the total amount of interest paid on all debt, long-term and short-term, of your agency.....

<sup>189</sup> \$ , , .00

**Include** capitalized interest paid on construction loans.

**Exclude** debt retirement (Report in **Part 9**).

**Total Expenditures**

**Part 8 TOTAL EXPENDITURES** (sum of **Parts 6 - 7**).....

<sup>EXP</sup> \$ , , .00

**Part 9 INDEBTEDNESS**

**Long-term Debt**

Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment bonds as well as general obligations.

Include debt refunded.

Exclude

- capital leases (Reported in **Part 7**)
- amounts for compensated absences

1. What is your agency's debt for all public purposes?

**Long-term Debt for Public Purposes**

A. Outstanding at beginning of fiscal year.....	19X	+	\$	,	,	.00
B. Issued during fiscal year (include all refunding issues).....	29X	+	\$	,	,	.00
C. Retired during fiscal year (include debt refunded).....	39X	-	\$	,	,	.00
D. Outstanding total at end of fiscal year (Item A + B - C).....	49X	=	\$	,	,	.00

2. What is your agency's debt for privately owned housing, industrial, or business purposes? This category is applicable only to those agencies authorized to issue debt of this type (e.g., industrial development revenue bonds, pollution control revenue bonds, etc.)

**Long-Term Debt for Private Purposes**

A. Outstanding at beginning of fiscal year.....	19T	+	\$	,	,	.00
B. Issued during fiscal year (include all refunding issues).....	29T	+	\$	,	,	.00
C. Retired during fiscal year (include debt refunded).....	39T	-	\$	,	,	.00
D. Outstanding total at end of fiscal year (Item A + B - C).....	49T	=	\$	,	,	.00

**Short-term (interest-bearing) Debt**

Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with an original term of one year or less.

Exclude accounts payable, other non-interest-bearing obligations, and current portion of long-term debt (Reported as long-term debt above).

**Short-term Debt**

3. Amount outstanding at beginning of fiscal year.....	61V	\$	,	,	.00
4. Amount outstanding at end of fiscal year.....	64V	\$	,	,	.00

**Part 10 CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report cash and investments held at the end of the fiscal year indicated in **Part 1**, including:

- The total amount of cash and cash equivalents on hand and on deposit
- Investments in Federal government, Federal agency, State and local government and non-governmental securities.

Report all investments at **market value**.

**Exclude** accounts receivable, value of real property, and all non-security assets.

	Amount at end of fiscal year
<b>1. Reserves held for redemption of long-term debt</b> (e.g. sinking or debt service funds)..... <sup>W01</sup>	\$ , , .00
<p><b>Include</b> any mortgages and notes receivable held as offsets to housing and industrial financing loans.</p>	
<b>2. Unexpended proceeds from sale of bond issues held pending disbursement</b> (e.g. bond funds)..... <sup>W31</sup>	\$ , , .00
<b>3. All other cash and investments</b> – checking/savings accounts, CD’s, stocks, bonds, mutual funds, etc..... <sup>W61</sup>	\$ , , .00

**Exclude** employee retirement funds.

**Part 11 REMARKS**

**Part 12 CERTIFICATION**

This report is substantially accurate and had been prepared in accordance with the instructions.

Name of person completing report – <i>Please print</i>	Title of person completing report	Date form was completed						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">Telephone Number</th> </tr> <tr> <td style="width: 15%; text-align: center;">Area Code</td> <td style="width: 60%; text-align: center;">Number</td> <td style="width: 25%; text-align: center;">Extension</td> </tr> </table>	Telephone Number			Area Code	Number	Extension	Email Address	
Telephone Number								
Area Code	Number	Extension						

**Thank you for your report. Please return to:**

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1201 East 10th Street  
Jeffersonville, IN 47132-0001

This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0585. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number were not displayed, we could not request your participation in this survey.

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial account. We estimate public reporting burden for this collection of information to vary from 2.0 to 8.0 hours per response, with an average of 3.0 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0585, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0585" as the subject.