

**2009 COUNTY ANNUAL
FINANCIAL REPORT**

17 COUNTY OF CLEARFIELD

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
December 31, 2009

PRIMARY GOVERNMENT				
CURRENT ASSETS	CURRENT ASSETS:	GOVERNMENTAL	BUSINESS-TYPE	
		ACTIVITIES	ACTIVITIES	TOTAL
	Cash and cash equivalents	9,102,978	-	9,102,978
	Investments		-	-
	Receivables (net allowance for uncollectibles)	2,222,279	-	2,222,279
	Due from other governments	4,490,729	-	4,490,729
	Internal balances	-	-	-
	Inventories	3,950	-	3,950
	Prepays	140,175	-	140,175
	Deferred charges	-	-	-
	Restricted assets:			
	Temporarily restricted:			
	Cash and cash equivalents	-	-	-
	Investments	-	-	-
	Intergovernmental receivable	-	-	-

NON-CURRENT ASSETS	NON-CURRENT ASSETS:			
		Permanently restricted:		
	Investments	-	-	-
	Capital assets not being depreciated:			
	Land	217,799	-	217,799
	Construction in progress	492,789	-	492,789
	Capital assets net of accumulated depreciation:			
	Buildings and system	5,375,664	-	5,375,664
	Improvements other than buildings	-	-	-
	Machinery and equipment	3,575,317	-	3,575,317
	Infrastructure	6,095,044	-	6,095,044
	Other Fine Arts	21,000	-	21,000
	Other	-	-	-

TOTAL ASSETS	\$ 31,737,724	\$ -	\$ 31,737,724
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CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
December 31, 2009

PRIMARY GOVERNMENT			
LIABILITIES:	GOVERNMENTAL	BUSINESS-TYPE	TOTAL
	ACTIVITIES	ACTIVITIES	
Accounts payable	2,016,545	-	2,016,545
Due to other governments	121,340	-	121,340
Deferred Revenue	991,808	-	991,808
Funds held as fiduciary	-	-	-
Other current liabilities	-	-	-
Noncurrent liabilities:			
Debt due within one year	60,410	-	60,410
Debt due in more than one year	715,444	-	715,444
Other non-current liabilities	-	-	-
Other Accrued Compensated Absences	266,000	-	266,000
Other Accrued Wages Payable	372,604	-	372,604
TOTAL LIABILITIES	\$ 4,544,151	\$ -	\$ 4,544,151

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt	15,001,759	-	15,001,759
	Restricted	333,587	-	333,587
	Unrestricted	11,858,227	-	11,858,227
	TOTAL NET ASSETS	\$ 27,193,573	\$ -	\$ 27,193,573

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
December 31, 2009

FUNCTIONS/PROGRAMS PRIMARY/GOVERNMENT:	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS		
	Expenses	Charges for Services	Operating	Capital Grants	PRIMARY GOVERNMENT		
			Grants and Contribution	and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government - administrative	3,677,609	929,350	78,551	-	(2,669,708)	-	(2,669,708)
General government - judicial	5,157,900	1,398,908	1,316,777	-	(2,442,215)	-	(2,442,215)
Public safety	7,036,905	1,520,844	1,571,864	-	(3,944,197)	-	(3,944,197)
Highways and streets	367,715	-	233,985	71,507	(62,223)	-	(62,223)
Sanitation	-	-	-	-	-	-	-
Health and welfare	8,500,518	254,663	7,711,781	-	(534,074)	-	(534,074)
Culture-recreation	585,112	1,600	-	-	(583,512)	-	(583,512)
Conservation	133,028	-	-	-	(133,028)	-	(133,028)
Community/urban redevelopment & housing	-	-	-	-	-	-	-
Economic development & assistance	1,395,541	-	1,145,805	-	(249,736)	-	(249,736)
Economic opportunity	-	-	-	-	-	-	-
Interest on long term debt	8,568	-	-	-	(8,568)	-	(8,568)
Unallocated depreciation	50,722	-	-	-	(50,722)	-	(50,722)
Other	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 26,913,618	\$ 4,105,365	\$ 12,058,763	\$ 71,507	\$ (10,677,983)	\$ -	\$ (10,677,983)

Major Business Type Activities:								
BUSINESS-TYPE ACTIVITIES	1	-	-	-	-	-	-	-
	2	-	-	-	-	-	-	-
	3	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-
	5	-	-	-	-	-	-	-
	Other Business Type	-	-	-	-	-	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL PRIMARY GOVERNMENTS	\$ 26,913,618	\$ 4,105,365	\$ 12,058,763	\$ 71,507	\$ (10,677,983)	\$ -	\$ (10,677,983)
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CLEARFIELD COUNTY GOVERNMENT
Controller's Office

NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS			
PRIMARY GOVERNMENT			
	Governmental	Business-type	Total
	Activities	Activities	
TOTAL PRIMARY GOVERNMENTS	\$ (10,677,983)	\$ -	\$ (10,677,983)
GENERAL REVENUES:			
Taxes:			
Real Estate	10,776,443	-	10,776,443
Occupation	-	-	-
Sales	-	-	-
Hotel Room Rental	389,774	-	389,774
Other <u>Payments in Lieu of Taxes</u>	188,983	-	188,983
Miscellaneous	31,140	-	31,140
Grant and contributions not restricted	-	-	-
Unrestricted investment earnings	69,926	-	69,926
Other <u>Rent</u>	41,243	-	41,243
Other <u>Gain on Sale of Assets</u>	26,883	-	26,883
Other	-	-	-
Other	-	-	-
Transfers	-	-	-
TOTAL GENERAL REVENUES AND TRANSFERS	\$ 11,524,392	\$ -	\$ 11,524,392

CHANGE IN NET ASSETS	\$ 846,409	\$ -	\$ 846,409
NET ASSETS - BEGINNING OF YEAR	26,347,164		26,347,164
PRIOR PERIOD ADJUSTMENT			-
NET ASSETS - END OF YEAR	\$ 27,193,573	\$ -	\$ 27,193,573

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
BALANCE SHEET - GOVERNMENT FUNDS
(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)
December 31, 2009

ASSETS	ASSETS:	General	Major # 1	Major # 2	Major # 3
			Domestic	Children & Youth	
			Relations		
Cash and cash equivalents	4,134,552	1,138,724	427,398	-	
Investments	-	-	-	-	
Receivables (net of allowance for uncollectibles)	1,996,812	117	7,377	-	
Due from other funds	2,743,051	-	-	-	
Due from other governments	1,463,994	203,348	1,845,661	-	
Inventories	3,950	-	-	-	
Prepays	134,343	5,092	113	-	
Deferred charges	-	-	-	-	
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	-	-	-	-	
Investments	-	-	-	-	
Intergovernmental receivable	-	-	-	-	
Permanently restricted:					
Investments	-	-	-	-	
Other	-	-	-	-	
Other	-	-	-	-	
TOTAL ASSETS	\$ 10,476,702	\$ 1,347,281	\$ 2,280,549	\$ -	

LIABILITIES	LIABILITIES:		Major # 1	Major # 2	Major # 3
			Domestic	Children & Youth	
			Relations		
Accounts Payable	1,255,443	1,820	606,828	-	
Due to other governments	14,801	-	-	-	
Due to other funds	-	430,010	1,223,307	-	
Deferred revenue	1,856,119	885,157	84,452	-	
Other Accrued Wages	269,603	30,294	35,704	-	
Other	-	-	-	-	
TOTAL LIABILITIES	\$ 3,195,966	\$ 1,347,281	\$ 1,950,291	\$ -	

FUND BALANCE	FUND BALANCE:		Major # 1	Major # 2	Major # 3
			Domestic	Children & Youth	
			Relations		
Fund Balance, reserved	387,681	-	113	-	
Fund Balance, unreserved	6,893,055	-	330,145	-	
TOTAL FUND BALANCE	\$ 7,280,736	\$ -	\$ 330,258	\$ -	

TOTAL LIABILITIES & FUND BALANCE	\$ 10,476,702	\$ 1,347,281	\$ 2,280,549	\$ -
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CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
BALANCE SHEET - GOVERNMENT FUNDS
(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)
December 31, 2009

		Major # 4	Major # 5	Other Governmental Funds	Total Governmental Funds
ASSETS	ASSETS:				
	Cash and cash equivalents			3,402,304	9,102,978
	Investments			-	-
	Receivables (net of allowance for uncollectibles)			217,973	2,222,279
	Due from other funds			76,148	2,819,199
	Due from other governments			96,407	3,609,410
	Inventories				3,950
	Prepays			627	140,175
	Deferred charges			-	-
	Restricted assets:				
	Temporarily restricted:				
	Cash and cash equivalents	-	-	-	-
	Investments	-	-	-	-
	Intergovernmental receivable	-	-	-	-
	Permanently restricted:				
Investments	-	-	-	-	
Other					
Other					
TOTAL ASSETS		\$ -	\$ -	\$ 3,793,459	\$ 17,897,991

LIABILITIES	LIABILITIES:				
	Accounts Payable			152,454	2,016,545
	Due to other governments			106,539	121,340
	Due to other funds			284,563	1,937,880
	Deferred revenue				2,625,728
	Other Accrued Wages			37,003	372,604
	Other				-
TOTAL LIABILITIES		\$ -	\$ -	\$ 580,559	\$ 7,074,097

FUND BALANCE	FUND BALANCE:				
	Fund Balance, reserved	-	-	1,238,342	1,626,136
	Fund Balance, unreserved			1,974,558	9,197,758
TOTAL FUND BALANCE		\$ -	\$ -	\$ 3,212,900	\$ 10,823,894

TOTAL LIABILITIES & FUND BALANCE	\$ -	\$ -	\$ 3,793,459	\$ 17,897,991
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Amounts reported for governmental activities in the statement of net assets are different because:		
Internal service funds are used by management to change the certain costs to county departments and employees.		
The net assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets		-
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability		(1,041,854)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods		1,633,920
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds.....		15,777,613
Other		-
Other		-
NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$ 27,193,573

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

REVENUES:	General	Major # 1	Major # 2	Major # 3
		Domestic	Capital	
		Relations	Children & Youth	Reserves
Taxes:				
Real estate taxes	10,591,714	-	-	-
Per capita taxes	-	-	-	-
Personal property taxes	-	-	-	-
Hotel room rental taxes	-	-	-	-
Sales taxes	-	-	-	-
Other Payments in lieu of taxes	188,983	-	-	-
Other	-	-	-	-
TOTAL TAXES	\$ 10,780,697	\$ -	\$ -	\$ -
Intergovernmental Revenues:				
Federal	1,905,559	904,524	1,677,454	-
State	3,436,390	-	2,685,330	-
Local government units	-	-	-	-
Combination	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	\$ 5,341,949	\$ 904,524	\$ 4,362,784	\$ -
Charges for Service	3,040,039	56,786	289,107	-
Miscellaneous Revenues:				
Interest earnings	34,345	10,523	3,545	-
Rents	41,243	-	-	-
Private contributions and donations	8,494	-	125	-
Other Miscellaneous Revenue	24,995	1,350	1,555	-
Other	-	-	-	-
TOTAL MISCELLANEOUS REVENUES	\$ 109,077	\$ 11,873	\$ 5,225	\$ -
TOTAL REVENUES:	\$ 19,271,762	\$ 973,183	\$ 4,657,116	\$ -

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

	Major # 4	Major # 5	Other Governmental Funds	Governmental Total
REVENUES:				
Taxes:				
Real estate taxes				10,591,714
Per capita taxes	-	-	-	-
Personal property taxes	-	-	-	-
Hotel room rental taxes	-	-	389,774	389,774
Sales taxes	-	-	-	-
Other <u>Payments in Lieu of Taxes</u>	-	-	-	188,983
Other	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ 389,774	\$ 11,170,471
Intergovernmental Revenues:				
Federal	-	-	578,854	5,066,391
State	-	-	933,540	7,055,260
Local government units	-	-	-	-
Combination	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	\$ -	\$ -	\$ 1,512,394	\$ 12,121,651
Charges for Service	-	-	719,433	4,105,365
Miscellaneous Revenues:				
Interest earnings			21,513	69,926
Rents		-	-	41,243
Private contributions and donations	-	-	-	8,619
Other <u>Miscellaneous Revenue</u>	-	-	3,240	31,140
Other	-	-	-	-
TOTAL MISCELLANEOUS REVENUES	\$ -	\$ -	\$ 24,753	\$ 150,928
TOTAL REVENUES:	\$ -	\$ -	\$ 2,646,354	\$ 27,548,415

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

EXPENDITURES				
		Major # 1	Major # 2	Major # 3
		Domestic		
	General	Relations	Children & Youth	
General government	3,554,026	-	-	-
Judicial	4,012,687	1,115,277		
Public Safety	4,722,189	-	699,801	-
Highways and streets		-	-	-
Sanitation		-	-	-
Health and welfare	3,978,341		4,505,500	
Culture - recreation	203,134	-	-	-
Conservation	133,028	-	-	-
Community/urban redevelopment and housing		-	-	-
Economic development and assistance	937,175	-	-	-
Economic opportunity		-	-	-
Debt service		-	-	-
Capital outlay		-	-	-
Other	-	-	-	-
Other	-	-	-	-
TOTAL EXPENDITURES	\$ 17,540,580	\$ 1,115,277	\$ 5,205,301	\$ -

OTHER FINANCING SOURCES/(USES):				
Interfund operating transfers	(929,994)	142,094	548,185	
Sale of capital assets	52,804	-	-	-
Proceeds from long-term debt	-	-	-	-
Refund of bonds	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	\$ (877,190)	\$ 142,094	\$ 548,185	\$ -

CHANGE IN FUND BALANCE	\$ 853,992	\$ -	\$ -	\$ -
FUND BALANCE - BEGINNING OF YEAR	6,426,744		330,258	
PRIOR PERIOD ADJUSTMENT		-	-	-
FUND BALANCE - END OF YEAR	\$ 7,280,736	\$ -	\$ 330,258	\$ -

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

EXPENDITURES:	Major # 4	Major # 5	Other	
				Governmental
				Funds
				Governmental
				Total
General government	-		12,232	3,566,258
Judicial			15,474	5,143,438
Public Safety	-		1,675,726	7,097,716
Highways and streets	-		322,027	322,027
Sanitation	-		-	-
Health and welfare	-		-	8,483,841
Culture - recreation	-		381,978	585,112
Conservation	-			133,028
Community/urban redevelopment and housing	-			-
Economic development and assistance	-		458,366	1,395,541
Economic opportunity	-			-
Debt service			34,817	34,817
Capital outlay	-		1,191,940	1,191,940
Other	-			-
Other	-			-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,092,560	\$ 27,953,718

OTHER FINANCING SOURCES/(USES):				
Interfund operating transfers	-	-	239,715	-
Sale of capital assets	-	-	-	52,804
Proceeds from long-term debt	-	-	791,938	791,938
Refund of bonds	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	\$ -	\$ -	\$ 1,031,653	\$ 844,742

CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (414,553)	\$ 439,439
FUND BALANCE - BEGINNING OF YEAR			3,627,453	10,384,455
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ 3,212,900	\$ 10,823,894

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

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CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2009

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balance - total governmental funds	439,439
The net revenue of certain activities of the internal services fund is reported with governmental activities	-
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Additionally, various other long-term liabilities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities on the statement of activities.</p>	
.....	(765,689)
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	184,729
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	987,930
Other	-
Other	-
Other	-
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ 846,409

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF FIDUCIARY NET ASSETS
Fiduciary Funds
December 31, 2009

ASSETS		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total
		Employee	Other				Fiduciary
		Retirement	Agency Funds				
ASSETS:							
Cash and cash equivalents		759,025	2,050,313	-	-	-	2,809,338
Receivables		59,565		-	-	-	59,565
Investments, at fair value		18,510,328		-	-	-	18,510,328
Due from other funds		-		-	-	-	-
Restricted assets:							
Temporarily restricted:							
Cash and cash equivalents		-	-	-	-	-	-
Investments		-	-	-	-	-	-
Intergovernmental receivable		-	-	-	-	-	-
Permanently restricted:							
Investments		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL ASSETS:		\$ 19,328,918	\$ 2,050,313	\$ -	\$ -	\$ -	\$ 21,379,231

LIABILITIES:							
Accounts payable and other current liabilities		-		-	-	-	-
Due to other funds		-	881,319	-	-	-	881,319
Due to other governments		-	-	-	-	-	-
Other	Funds Held in Escrow	-	1,168,994	-	-	-	1,168,994
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL LIABILITIES		\$ -	\$ 2,050,313	\$ -	\$ -	\$ -	\$ 2,050,313

NET ASSETS:							
Held for specific purpose		19,328,918	-	-	-	-	19,328,918
Unrestricted (deficit)		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL NET ASSETS		\$ 19,328,918	\$ -	\$ -	\$ -	\$ -	\$ 19,328,918

TOTAL LIABILITIES AND NET ASSETS		\$ 19,328,918	\$ 2,050,313	\$ -	\$ -	\$ -	\$ 21,379,231
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CLEARFIELD COUNTY GOVERNMENT
Controller's Office

County of Clearfield
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Fiduciary Funds
December 31, 2009

ADDITIONS		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total
		Employee	Other				Fiduciary
		Retirement	Agency				
ADDITIONS:							
Contributions:							
Employer		641,933		-	-	-	641,933
Plan Members		395,895		-	-	-	395,895
Private donations		-		-	-	-	-
Other-		-		-	-	-	-
Other		-		-	-	-	-
TOTAL CONTRIBUTIONS		\$ 1,037,828	\$ -	\$ -	\$ -	\$ -	\$ 1,037,828
Investment Earnings:							
Interest		537,509		-	-	-	537,509
Net increase/decrease in the fair value of investments		2,932,037		-	-	-	2,932,037
Other		-		-	-	-	-
TOTAL INVESTMENT EARNINGS		\$ 3,469,546	\$ -	\$ -	\$ -	\$ -	\$ 3,469,546
Less investment expenses		-		-	-	-	-
TOTAL ADDITIONS		\$ 4,507,374	\$ -	\$ -	\$ -	\$ -	\$ 4,507,374
DEDUCTIONS:							
Benefits:							
Benefits		795,477		-	-	-	795,477
Administrative expenses		113,862		-	-	-	113,862
Other Payouts & death benefits		116,126		-	-	-	116,126
Other		-		-	-	-	-
Other		-		-	-	-	-
TOTAL DEDUCTIONS		\$ 1,025,465	\$ -	\$ -	\$ -	\$ -	\$ 1,025,465
CHANGE IN NET ASSETS		\$ 3,481,909	-	-	-	-	\$ 3,481,909
NET ASSETS - BEGINNING OF YEAR		15,847,009	-	-	-	-	15,847,009
PRIOR PERIOD ADJUSTMENT		-	-	-	-	-	-
NET ASSETS - END OF YEAR		\$ 19,328,918	-	-	-	-	\$ 19,328,918

CLEARFIELD COUNTY GOVERNMENT
Controller's Office

DEBT STATEMENT

	List Each Issue or Loan	Year of Issue	Original Amount of Issue	Outstanding January 1st or Issued During Year	Principal Paid During Year	Principal Outstanding December 31st
GENERAL OBLIGATION	General Obligation Bonds and Notes					
	Kensington Capital	2009	791,938	791,938	16,084	775,854
						-
						-
						-
						-
						-
REVENUE	Revenue Bonds and Notes					
LEASE RENTAL	Lease Rental Debt of Authority					
	Capital lease (Ford Motor Co)	2007	29,854	9,964	9,964	-
						-
TAX REVENUE ANTICIPATION	Tax and Revenue Anticipation Notes					
			-	-	-	-
						-
TOTAL DEBT AND REVENUE ANTICIPATION NOTES						\$ 775,854

GOVERNMENTAL - TYPE/BUSINESS - TYPE ACTIVITY

TAXPAYER & EMPLOYEE COMPENSATION