

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

Clearfield City Corporation			GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount
	<b>Property Taxes</b>			
1.1	Property taxes - (All property taxes not separately listed below.)	T01	2,072,381	
1.2	Property Taxes - Debt Service	T01	608,735	
1.3	Property Taxes - RDA Increment	T01	939,679	
1.4	Property Taxes - Library	T01		
1.5	Property Taxes - Delinquent	T01	86,472	
2	Fee in lieu	T01		
	<b>Local Sales Taxes</b>			
3.1	General sales tax - Local option	T09	2,459,386	
3.2	Highway improvement sales tax	T19		
3.3	Resort community sales tax	T19		
3.4	Resort plus sales tax	T19		
3.5	Energy sales and use tax	T19	1,476,890	
3.6	Transient room tax	T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		
3.8	Other - specify	T19		
	<b>Franchise Tax</b>			
4.1	Telephone franchise tax	T15		
4.15	Mobile telephone tax	T15		
4.2	Cable TV franchise tax	T15	109,265	
4.3	Water franchise tax	T15		
4.4	Sewer franchise tax	T15		
4.5	Other - Specify	T15	357,485	
	<b>Utilities</b>			
	<b>Licenses, Fees and Permits</b>			
5.1	Business license fees	T99	149,337	
5.2	Building permit fees	T99	302,684	
5.3	Other licenses, permits & taxes - Specify	T99	111,142	
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>			
	<b>Utility Sales Revenue / User Fees</b>			
1.1	Water supply system	A91		2,236,513
1.2	Electric power system	A92		
1.3	Gas supply system	A93		
1.4	Transit or bus system	A94		
	<b>Other Sales and Service Revenue</b>			
2.1	Sewer charges	A80		1,654,420
2.2	Storm drainage	A80		449,188
			<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
	2.3	Garbage collection / street cleaning	A81		A81	1,377,814
	3.1	Parks and recreation charges	A61	444,810	A61	
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01	
	3.3	Parking facilities, lots & meters	A60		A60	
	3.4	Hospital charges received	A36		A36	
	3.5	Cemeteries	A03	8,330	A03	
	3.6	Municipal housing rental projects (gross)	A50		A50	
	3.7	Special police services	A89	4,873	A89	
	4.1	Impact fees	A89	952,760	A89	
	4.2	Connection fees	A89		A89	
	4.3	Plan check fees	A89	33,186	A89	
	4.4	Zoning & subdivision fees	A89	6,730	A89	
	4.5	Sale of maps & publications	A89		A89	
	5	Other miscellaneous fees	A89	332,032	A89	380,756
	<b>Special Assessments</b>					
	6.1	Street cuts and public improvements	U01		U01	
	6.2	Sidewalk & curb repairs	U01		U01	
	6.3	Street lighting charges - Lighting districts	U01		U01	
	6.4	Other special improvement & service	U01		U01	
	<b>Fines and Forfeitures (Circuit Court)</b>					
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	613,005	U99	
	7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>					
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
	8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>					
	9	Interest earnings	U20	202,352	U20	76,194
	10	Rents and royalties	U40	121,501	U40	
	<b>Miscellaneous</b>					
	11	Other miscellaneous revenue - Specify	U99	509,561	U99	21,470
	12	Proceeds from bond issues	NR	14,775,235	NR	
	13	Receipts from sale of real property	U11	284,098	U11	1,215
	<b>GOVERNMENTAL FUNDS</b>					
			(a)	(b)	(c)	
	<b>ENTERPRISE FUNDS</b>					
			(d)	(e)	(f)	



**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation		Construction		Purchase of equipment, land, and existing structures		Current Operation		Construction		Purchase of equipment, land, and existing structures	
			Direct expenditures including salaries and wages						Direct expenditures including salaries and wages					
			(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61	1,505,715	F61	1,198,126	G61	E61	F61	G61					
3.8	Cultural & community events	E61		F61		G61	E61	F61	G61					
3.9	Golf courses	E61		F61		G61	E61	F61	G61					
3.10	Rodeo grounds & equestrian parks	E61		F61		G61	E61	F61	G61					
3.11	Cemeteries	E03	2,789	F03		G03	E03	F03	G03					
3.12	Libraries	E52		F52		G52	E52	F52	G52					
<b>Transportation</b>														
4.1	Roads & streets - maintenance and construction - See instructions	E44	335,735	F44		G44	E44	F44	G44					
4.2	Other road and street maintenance - including snow removal	E44	519,353	F44		G44	E44	F44	G44					
4.3	Sidewalk, curb, & gutter	E44		F44		G44	E44	F44	G44					
4.4	Street lighting	E44		F44		G44	E44	F44	G44					
4.5	Engineering	E44		F44		G44	E44	F44	G44					
4.6	Municipal airports	E01		F01		G01	E01	F01	G01					
4.7	Parking facilities	E61		F61		G61	E61	F61	G61					
<b>Health</b>														
5.1	Own hospitals	E36		F36		G36	E36	F36	G36					
5.2	Other hospitals	E38		F38		G38	E38	F38	G38					
5.3	Health (other than hospitals)	E32		F32		G32	E32	F32	G32					
<b>Interest on Debt</b>														
6.1	Interest on debt - Water supply system	I91					I91	19,475						
6.2	Interest on debt - Electric power system	I92					I92							
6.3	Interest on debt - Gas supply system	I93					I93							
6.4	Interest on debt - Transit or bus system	I94					I94							
6.5	Interest on debt - All other interest	I89	989,886				I89	2,476						
<b>Utilities</b>														
7.1	Water supply system	E91		F91		G91	E91	1,289,956	F91	467,793	G91			
7.2	Electric power system	E92		F92		G92	E92		F92	G92				
7.3	Gas supply system	E93		F93		G93	E93		F93	G93				
7.4	Transit or bus system	E94		F94		G94	E94		F94	G94				
<b>All Other Expenditures</b>														
8.1	All other expenditures - See instructions - Specify	E89	554,715	F89		G89	E89		F89	G89				
	Maint and Utility expense													
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation		Construction		Purchase of		Current Operation		Construction		Purchase of
				Direct expenditures including salaries and wages				equipment, land, and existing structures		Direct expenditures including salaries and wages				equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)
	8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
PART V	INTERGOVERNMENTAL EXPENDITURES			Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments				
	1	Fire	L24		M24		L24		M24					
	2	Highways	L44		M44		L44		M44					
	3	Police	L62		M62		L62		M62					
	4	Sanitation	L81		M81		L81		M81					
	5	Recreation	L61		M61		L61		M61					
	6	Judicial and legal	L25		M25		L25		M25					
	7	All other	L89		M89		L89		M89					
<b>GOVERNMENTAL FUNDS</b>							<b>ENTERPRISE FUNDS</b>							
PART VI	PERSONNEL EXPENDITURES			Amount		Amount								
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	5,204,439	Z00	582,821								
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>														
PART VII	INDEBTEDNESS			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)	Detail of long-term debt outstanding			
												Revenue and nonguaranteed bonds		Guaranteed bonds
		<b>Long-term Outstanding Debt</b>		(a)		(b)		(c)		(d)		(e)		(f)
	1.1	Water supply system	19A	554,358	29A		39A	392,916		161,442	44A	161,442	41A	
	1.2	Electric supply system	19B		29B		29B				44B		41B	
	1.3	Sewer system	19X		29X		29X				44X		41X	
	1.4	Gas supply system	19C		29C		29C				44C		41C	
	1.5	Transit system	19D		29D		29D				44D		41D	
	1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T			
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>														
PART VII	INDEBTEDNESS (cont.)										Detail of long-term debt outstanding			

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Long-term Outstanding Debt</b>							
1.7	All other purposes	19X 18,216,137	29X 14,950,000	29X 1,153,074	32,013,063	44X 18,808,063	41X 13,205,000
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
<b>Other Long-term Obligations</b>		(a)	(b)	(c)	(d)		
2.1	Capital lease purchase agreements	1,462,134	0	G89 571,679	890,455		
2.2	Accrued leave liability (sick leave and vacation)				371,321		
<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3	Total short-term debt	61V	64V				
		(a)	(b)	(c)			
<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>	Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	Cash and investments held at end of fiscal year	W01 437,924	W31 14,217,517	W61 8,256,670			
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1.	Energy Sales & Use Tax Rate	6%					
2.	Cable TV Franchise Tax Rate	6%					
3.	Telephone Franchise Tax Rate	6%					

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2003

Remarks:

<b>PART X Data supplied by:</b>														
Name (Please print)		Include with audit report submitted to:												
Charles E. Ulrich, CPA		Utah State Auditor												
Title		211 State Capitol												
Independent Auditor		Salt Lake City, UT 84114												
Date	Telephone	If you have any questions about the form, call or write:												
4/29/2004	801.627.2100	Richard Moon												
		Office of the State Auditor												
		211 State Capitol												
		Salt Lake City, UT 84114												
5/14/03 version														