00-625-CD
IN RE: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	CIVIL ACTION NO. 00-625-CD
	TYPE OF PLEADING PETITION
	FILED BY: Petitioners
	COUNSEL FOR THIS PARTY: Theron G. Noble, Esquire Ferraraccio & Noble 301 East Pine Street Clearfield, PA 16830 814-375-2221 PA I.D.#: 55942

FILED

MAY 26 2000

William A. Shaw
Prothonotary

FILED

MAY 2 6 2000 PP

9:20/WAS 80.-

William A. Shaw BY ATTY

Prothonotary

5 CERT W/O RULE TO ATTY

THERON G. NOBLE

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

00-625-CD

IN RE: APPEAL OF 1999

PETITION, RULE TO SHOW CAUSE
SHERIFF RETURNS

NOW MAY 26, 2000 AT 3:00 PM DST SERVED THE WITHIN PETITION & RULE TO SHOW CAUSE ON COUNTY CONTROLLER, DEFENDANT AT EMPLOYMENT COURTHOUSE ANNEX, 230 MARKET ST, CLEARFIELD, CLEARFIELD COUNTY, PENNSYLVANIA BY HANDING TO CLAUDIA READ, COUNTY CONTROLLER A TRUE AND ATTESTED COPY OF THE ORIGINAL PETITION & RULE TO SHOW CAUSE AND MADE KNOWN TO HER THE CONTENTS THEROF.
SERVED BY: SNYDER

19.33 SHFF. HAWKINS PAID BY: ATTY
10.00 SURCHARGE PAID BY: ATTY

SWORN TO BEFORE ME THIS

1st DAY OF June 2000

William A. Shaw

WILLIAM A. SHAW
Prothonotary
My Commission Expires
1st Monday in Jan. 2002
Clearfield Co., Clearfield, PA.

SO ANSWERS,

Chester A. Hawkins
by Marilyn Hamp

CHESTER A. HAWKINS
SHERIFF

FILED

JUN 01 2000
9:44 am
William A. Shaw
Prothonotary

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

APPEAL OF 1999	:	
CLEARFIELD COUNTY	:	NO. 00-625-CD
CONTROLLER'S REPORT	:	

O R D E R

NOW, this 2nd day of June, 2000, upon consideration of recusal of both Judges sitting in the 46th Judicial District, it is the ORDER of this Court that the Court Administrator of Clearfield County refer the above-captioned civil matter to Administrative Regional Unit II for assignment of a specially presiding judicial authority.

BY THE COURT,

John K Reilly Jr.

President Judge

FILED

JUN - 2 2000

William A. S...

Prothonotary

FILED
03:50 pm
JUN - 2 2000

William A. Shaw
Prothonotary

1 cc to Noble
Kessler
+ Searey (Judge Wilson)

EKEB

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-625-CD

RULE TO SHOW CAUSE

Now this 7th day of June, 2000 ~~1999,~~ upon consideration of the attached PETITION, a Rule is hereby issued upon the Clearfield County Controller to Show Cause why the Petition should not be granted. Rule returnable the 27th day of June, 2000, for filing written response and hearing to be held the 18th day of August, 2000 at 1:30, P.M., Courtroom No. 11, Clearfield County Courthouse.

NOTICE

A PETITION OR MOTION HAS BEEN FILED AGAINST YOU IN COURT. IF YOU WISH TO DEFEND AGAINST THE CLAIMS SET FORTH IN THE FOLLOWING MOTION TO COMPEL BY ENTERING A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILING IN WRITING WITH THE COURT YOUR DEFENSES OR OBJECTIONS TO THE MATTER SET FORTH AGAINST YOU. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEED WITHOUT YOU AND AN ORDER MAY BE ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR RELIEF REQUESTED BY THE PETITIONER OR MOVANT. YOU MAY LOSE RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CAN NOT AFFORT ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR
Second & Market Streets
Clearfield, PA 16830
(814)-765-2641, Ext. 50-51

By the Court,

Judge 25th Jud Dist
J.P.

J. MICHAEL WILLIAMSON

FILED

JUN 09 2000

William A. Shaw
Prothonotary

FILED

JUN 09 2000

William A. Shaw
Prothonotary

0111:22/1cc atty
noble

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999
CLEARFIELD COUNTY
CONTROLLER'S REPORT

CIVIL ACTION NO.

00-625-CD

TYPE OF PLEADING
PETITION

FILED BY:

Petitioners

COUNSEL FOR THIS PARTY:

Theron G. Noble, Esquire
Ferraraccio & Noble
301 East Pine Street
Clearfield, PA 16830
814-375-2221
PA I.D.#: 55942

FILED

MAY 26 2000

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-_____-CD

PETITION

NOW COMES, petitioners, by and through their counsel of record, Theron G. Noble, Esquire of Ferraraccio & Noble, who avers as follows in support of their PETITION:

1. That Petitioners are ten (10) or more citizens of Clearfield County, Pennsylvania. Attached hereto as Exhibit "A" is a listing of such Petitioners, with names, addresses and signatures.

2. That on March 29, 2000 the Clearfield County Controller filed her report as mandated by Statute. A true and correct copy of said repoprt is attached hereto as Exhibit "B".

3. That said report, at line 2500 of page 2, reflects a unreserved fund balance of $5,469,586 for Clearfield County at the end of fiscal 1999.

4. That 16 Pa.C.S.A. 513 provides as follows:

> Operating Reserve Fund. (a) The county commissioners shall have the power to create and maintain a separate operating reserve fund in order to minimize future revenue shortfalls and deficits, provide greater continuity and predictability in the funding of vital government services, minimize the need to increase taxes to balance the budget in times of fiscal distress, provide the capacity to undertake long range financial planning and develop fiscal resources to meet long-term needs.
>
> (b) The county commissioners may annually make appropriations from the general fund to the operating reserve fund, but no appropriation shall be made to the operating reserve fund if the effect of the appropriation would cause the fund to exceed

five percent of the estimated revenues of the county's general fund in the current fiscal year.

(c) The commissioners may at any time, by resolution, make appropriations from the operating reserve fund for the following purposes only:

(1) to meet emergencies involving the health, safety or welfare of the residents of the county;

(2) to counterbalance potential budget deficits resulting from shortfalls in anticipated revenues or program receipts from whatever source; or

(3) to provide for anticipated operating expenditures related either to the planned growth of existing projects or programs or the establishment of new projects or programs if for each project or program appropriations have been made and allocated to a separate restricted account established within the operating reserve fund.

(d) The operating reserve fund shall be invested, reinvested and administered in a manner consistent with the provisions of section 1706 of this act.

5. That the nearly $5.5 million unreserved fund balance is exactly an operating reserve fund (surplus) and violates 16 Pa.C.S.A. 513 in that it well exceeds five (5%) percent of the projected fiscal revenues (or actual revenues) for 1999.

6. That the REPORT, at page 11, shows that Clearfield County had excess from operations for 1999 in the amount of $452,206. based upon total expenditures of $16,560,905 (page 11) and total revenues of $17,013,111 (page 7).

7. That 16 Pa.C.S.A. 1783 provides as follows:

The budget shall reflect as nearly as possible the estimated revenues and expenditures for the year for which it is prepared. It shall be prepared on forms provided in accordance with this subdivision by the Department of Community Affairs. The commissioners shall, upon adopting the budget, adopt the appropriation measures required to put it into effect, and shall fix such rate of taxation upon the valuation of the property taxable for county purposes as will, together with all other estimated revenues of the county, raise a sufficient sum to

meet said expenditures. Within fifteen days after the adoption of the budget, the commissioners shall file a copy thereof in the office of the Department of Community Affairs.

8. That Clearfield County Commissioners projected that for fiscal 1999 that the County would operate in deficit in the amount of $429,182.08, with expenditures of $12,026,541.83 and revenues of $11,597,359.24.

9. That there is nearly a $900,000 difference between projected and actual financial operations for 1999.

10. That incorporated into the 1999 budget, it was anticipated that the County would earn $150,000 in interest on this unreserved fund balance. However, the County actually earned $281,000 in interest as reported at line 3610, page 6 of the REPORT.

11. That there is no reasonable basis for the Commissioners to project interest income to remain the same in 1999 when in fact the unreserved fund balance was known, or should havee been known, to grow during fiscal 1999.

12. That the Commissioners budget for 1999 contains numerous situations for which expenditures were intentionally over-estimated and revenues under-estimated so as to project a deficit when in fact it would have been reasonable to project another excess, as actually occurred.

13. That the Commissioners 1999 budget violated 16 Pa.C.S.A. 1783 for the reasons herein averred.

14. That the Commissioners expended $1,000,000 of the County funds for a project best known as the Clearfield County Technology Park, being administered by the Clearfield County Industrial Development Authority.

15. That this expenditure was not contained in the 1999 budget.

16. That the Commissioners were aware at the beginning of fiscal 1999 that such expenditure would be made.

17. That such expenditure also violates 16 Pa.C.S.A. 1783.

18. That the REPORT depicts that the County has current liabilities of $783,299 at the end of fiscal 1999.

19. Upon information and belief, the same is over-stated, by approximately $600,000, and has the net effect of reducing the surplus (operating reserve fund) by such amount.

20. That the Controller's Report fails to report and seek redress as follows:

(a) violations of 16 Pa.C.S.A. 513 as herein detailed;

(b) violations of 16 Pa.C.S.A. 1783 as herein detailed; and

(c) accurately report the County's current liabilities.

21. That pursuant to 16 Pa.C.S.A. 1731 this Court has jurisdiction to hear this matter and venue is appropriate.

WHEREFORE, Petitioners seek as follows:

(1) Its appeal be SUSTAINED;

(2) The Controller accurately report the County's fiscal position as of the end of fiscal 1999;

(3) Recoupment of actual losses incurred by the County for expenditures in violation of 16 Pa.C.S.A. 513 and 1783 from the Commissioners and any other County officials;

(4) The Controller take necessary steps to ensure the County's compliance with 16 Pa.C.S.A. 513 and 1783 for current year operations; and

(5) relief from being over-taxed.

Respectfully Submitted,

Theron G. Noble, Esquire
Attorney for Petitioners

Petition Appealing the Controller's Annual Report for Clearfield County

We the undersigned taxpayers of Clearfield County, under Sec. 1731 of "The. County Code" have affixed our signatures to this petition appealing to the Court of Common Pleas of Clearfield County, the Controller's Annual Report for Clearfield County filed by the Controller, Claudia Read, on the 29th day of March, 2000. Sec. 1731 allows an appeal of the Controller's Annual Report filed with the Court of Common Pleas with the signatures of ten or more taxpayers on behalf of the county. In summary, this appeal claims that the prior Board of Commissioners of Clearfield County consisting of Gerald Hatcher, Gene Lunsford and Michael Lytle have caused a financial loss to the taxpayers by knowingly and intentionally over taxing the residents of Clearfield County to build up an illegal surplus in the County's General Fund as reflected in the "Unrerseved Fund Balance" as of December 31, 1999. The surplus of $5.5 million listed in the Balance Sheet section of the Controller's Annual Report under Account 2500 is nearly 10 times in excess of the 5% limit allowed county commissioners for an "Operating Reserve" under Sec. 513 of the Code. Also, the same Board of Commissioners made a $1 million payment to the Clearfield County Industrial Development Authority out of the illegal surplus in October of 1999 causing the balance in the county's General Fund to be less by the same amount and thus, causing an additional loss to the county taxpayers.

Name (signature)	Name and Address (printed)	Date
Anthony J. Yankevich	Anthony J. Yankevich P.O. Box 125 Clfd. PA	5/10/00
2. Mark McKay	MARK McKAY 402 E. 6th St. Clearfield PA.	5/11/00
3. [illegible]	Robert R. Long 211 William Lane Clearfield PA	5-13/00
4. Margaret Harmie	MARGARET HARMIE 602 MARTIN ST CLFD, PA.	5/13-00
5. Ronald L. Carns	Ronald L Carns 1323 Moquoketa Ave Clfd PA	5/13/2000
6. Fred C Pizzella	Fred C Pizzella 409 E 6th St Clfd. Pa. 16830	5-13-2000
7. Evelyn Pizzella	Evelyn Pizzella 409 E 6th St Clearfield PA 16830	5/13/2000
8. Donald R Waters	DONALD R WATERS 630 BOYCE CLEARFIELD 16830	5/15/2000
9. Carol Pizzella	Carol Pizzella 408 Nichols St. Clfd, PA 16830	5/15/2000
10. Carl Pizzella	CARL Pizzella 408 Nichols ST Clfd PA 16830	5/15/00
11. A. Spagnolo	Anthony J. Spagnolo 415 E. 7th St. Clfd, PA.	5/15/00
12. Edith Spagnolo	Edith Spagnolo 415 E 7th St. Clfd, Pa.	5/5/00
13. J T Sorrel	717 CLFD ST CLFD PA 16830	5/16/00
14. Richard M Gabrielson	Richard M Gabrielson 502 New ST	5/16/00
15. Samuel Tulewitz	SAMUEL TULEWITZ JR 528 DALY ST CLFD	5/16/00
16. John Rebrick	John Rebrick RR#3 Box 161 Morrisdale	5-21-00
17.		
18.		
19.		
20.		

Exhibit "A"

Who is to file	Deadline
Controller of Third through Fifth Class Counties	April 1
Controller of Sixth through Eighth Class Counties	April 1
Auditors of Sixth through Eighth Class Counties	May 1
Controllers of Second and Second Class A Counties	May 2

Where to file

Department of Community and Economic Development
Court of Common Pleas

Exhibit "B"

Department of Community and Economic Development
Governor's Center for Local Government Services
325 Forum Building
Harrisburg, PA 17120-0025
1-888-223-6837
717-787-8169

BALANCE SHEET December 31st, 1999

Assets and Other Debits		Governmental Funds			
		General Fund	Special Revenue	Capital Projects	Debt Service
1100	Cash and Investments	5608700	883497		525
1200	Accounts Receivable(exclude taxes)	273325	147978	368064	
1210	Taxes Receivable	238151			
1300-1600	Other Current Assets	5100	420		
1700	Fixed Assets				
1800	Other Debits	133236			
Total Assest and Other Debts		6258512	1031895	368064	525

Liabilities and Other Credits					
	Payroll Taxes & Other Withholdings				
2000	All Other Current Liabilities	783299	147146	2753	
2300	Long-Term Liabilities				
	Other Credits				
Total Liabilities and Other Credits		783299	147146	2753	0

Fund and Account Group Equity					
2400	Fund Bal./Retained Earnings/Reserved	5627	40282		525
2500	Fund Bal./Retained Earnings/Unreserved	5469586	844467	365311	
2600	Contributed Capital				
2900	Investments in General Fixed Assets				
Total Fund and Account Group Equity		5475213	884749	365311	525

BALANCE SHEET December 31st, 1999					
Proprietary Funds		Fiduciary Fund	Account Groups		Total
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	Gen. Long Trm Debt	Memorandum Only
		11756872			18249594
					789367
					238151
					5520
			12364719		12364719
				3357763	3490999
0	0	11756872	12364719	3357763	35138350

TOTAL ASSETS	35138350

					0
					933198
					0
				3357763	3357763
0	0	0	0	3357763	4290961

		10431506			10477940
		1325366			8004730
					0
			12364719		12364719
0	0	11756872	12364719	0	30847389

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	35138350

Statement of Revenues and Expenditures December 31st, 1999

REVENUES		Governmental Funds			
Taxes		General Fund	Special Revenue	Capital Projects	Debt Service
3110	Real Estate Taxes	6507946			
3120	Per Capita Taxes	215914			
3130	Personal Property Taxes				
3140	Hotel room Rental Taxes				
3150	Occupation Taxes				
3160	Sales Taxes				
3199	Other (*please specify*)				
Total Taxes		6723860	0	0	0

Licenses and Permits					
3200	Licenses and Permits	51489			

Intergovernmental Revenues					
3310	Federal	1033056			
3320	State	1827048	327520		
3330	Local Government Units				
3340	Combination				
Total Intergovernmental Revenues		2860104	327520	0	0

Charges for Service					
3410	General Administration	480037			
3420	Judicial Administration	857487	18465		
3440	Public Safety		25885		
3443	Corrections	622842			
3444	Emergency Telephone Charges / 911	8380	720579		
3450	Public Works				
3460	Human Services *(except institutional)*	164444			
3465	Health				
3466	Instutional Care				
3470	Recreation Charges / Permits				
3490	Other Charges for Service	14389			
Total Charges for Service		2147579	764929	0	0

Statement of Revenues and Expenditures December 31st, 1999					
Proprietary Funds		Fiduciary Fund	Account Groups		Total
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	Gen Long Trm Debt	Memorandum Only
					6507946
					215914
					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
0	0	0	0	0	6723860

					51489

					1033056
					2154568
					0
					0
0	0	0	0	0	3187624

					480037
					875952
					25885
					622842
					728959
					0
					164444
					0
					0
					0
					14389
0	0	0	0	0	2912508

Statement of Revenues and Expenditures December 31st, 1999

Fines and Forfeits		Governmental Funds			
		General Fund	Special Revenue	Capital Projects	Debt Service
3500	Fines and Forfeits	75000			

Miscellaneous Revenues					
3610	Interest Earnings	281091	34290	10588	7
3620	Rents and Royalties	34130			
3670	Private Contributioins and Donations				
3680	Retirement System Revenue				
3690	Other Miscellaneous Revenues	180998			
Total Miscellaneous Revenues		496219	34290	10588	7

Other Financing Sources					
3910	Proceeds from Fixed Asset Disposition	41647	2200		
3920	Interfund Operating Transfers	434424		579868	383238
3930	Proceeds from General Long Term Debt				
3940	Refund of Prior Year's Expenditures	435			
	Other Financing Sources	1348158			
Total Other Financing Sources		1824664	2200	579868	383238

EXPENDITURES					
Administration					
4100 - 4180	General Government, Excluding Judicial	2258485		91923	
4180 - 4190	Judicial Administration	1919829	15629	154052	
Total Administration		4178314	15629	245975	0

Public Safety					
4210	Police				
4220	Fire				
4230	Corrections	2883724			
4240	Protective Inspections	27209	22988		
4291	Emergency Management, Including 911	697920	177774		
4292	Flood Control				
4293	Ambulance/Rescue				
4294	Other Public Safety				
Total Public Safety		3608853	200762	0	0

Statement of Revenues and Expenditures December 31st, 1999

Proprietary Funds		Fiduciary Fund	Account Groups		Total
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	Gen. Long Trm Debt	Memorandum Only
					75000
					325976
					34130
					0
		731556			731556
					180998
0	0	731556	0	0	1272660
					43847
					1397530
					0
					435
					1348158
0	0	0	0	0	2789970

TOTAL ALL REVENUES	17013111

					0
		662343			3012751
					2089510
0	0	662343	0	0	5102261
					0
					0
					2883724
					50197
					875694
					0
					0
					0
0	0	0	0	0	3809615

Statement of Revenues and Expenditures December 31st, 1999

	Public Works	Governmental Funds			
		General Fund	Special Revenue	Capital Projects	Debt Service
4310	Highways and Bridges		107386		
4320	Sanitation / Solid Waste				
4331	Airport				
4337	Storm Water / Flood Control				
4339	Mass Transit Operation / Subsidy				
	Other Public Works				
	Total Public Works	0	107386	0	0
	Human Services				
4410	Aging				
4420	Children and Youth Services	1817814			
4430	Drug and Alcohol				
4440	Economic Opportunity and Employment				
4450	Health				
4460	Institutional Care	329737			
4470	Mental Health / Mental Retardation	178350			
4480	Transportation	86489			
4490	Other Human Services	110075			
	Total Human Services	2522465	0	0	0
	Culture and Recreation				
4550	Parks and Recreation	70000			
4560	Libraries	107620			
4570	Other Culture and Recreation	25652			
	Total Culture and Recreation	203272	0	0	0
	Community and Economic Development				
4610	Conservation and Natural Resources	100943			
4620	Housing and Community Development				
4650	Economic Development	212118			
4660	Tourist Promotion	12000			
4670	Other Community & Economic Development	1088101			
	Total Community & Economic Development	1413162	0	0	0
	Debt Service				
4710	Debt Principal				204953
4720	Debt Interest				178285
4750	Fiscal Agent's Fees				
	Total Debt Service	0	0	0	383238

Statement of Revenues and Expenditures December 31st, 1999

Proprietary Funds		Fiduciary Fund	Account Groups		Total
Enterprise	Internal Services	Trust and Agency	General Fixed Assets	Gen. Long Trm Debt	Memorandum Only
					107386
					0
					0
					0
					0
					0
0	0	0	0	0	107386

					0
					1817814
					0
					0
					0
					329737
					178350
					86489
					110075
0	0	0	0	0	2522465

					70000
					107620
					25652
0	0	0	0	0	203272

					100943
					0
					212118
					12000
					1088101
0	0	0	0	0	1413162

					204953
					178285
					0
0	0	0	0	0	383238

Statement of Revenues and Expenditures December 31st, 1999

Miscellaneous Expenditures		Governmental Funds			
		General Fund	Special Revenue	Capital Projects	Debt Service
4810	Intergovernmental Expenditures		120190		
4820	Judgments and Losses	700			
4830	Retirement Fund Contributions				
4840	Workers Compensation				
4850	Unemployment Compensation				
4870	Insurance Premiums & Other Employee Ben.	18087			
	Other Miscellaneous Expenditures	131519	15		
Total Miscellaneous Expenditures		150306	120205	0	0

Other Financing Uses					
4920	Interfund Operating Transfers	861230	536300		
4940	Refunds of Prior Year's Revenues	3307			
	Other Financing Uses	1348158			
Total Other Financing Uses		2212695	536300	0	0

Statement of Revenues and Expenditures December 31st, 1999

Proprietary Funds		Fiduciary Fund	Account Groups		Total
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	Gen. Long Trm Debt	Memorandum Only
					120190
					700
					0
					0
					0
					18087
					131534
0	0	0	0	0	270511

					1397530
					3307
					1348158
0	0	0	0	0	2748995

TOTAL ALL EXPENDITURES	16560905

EXCES / DEFICIT OF REVENUES OVER EXPENDITURES	452206

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 Bonds and Notes					
COUNTY NATIONAL BANK	1997	3000000	2779716	141516	2638200
COMMONWEALTH TRUST	1997	842812	783000	63437	719563
					0
					0
					0
					0
					0
					0
					0
					0
Revenue Bonds and Notes					
					0
					0
					0
					0
					0
Lease Rental Debt					
MT LAUREL NURSING HOME	1973	3875000	2015000	150000	1865000
(Bond Guaranty)					0
					0
					0
					0
Tax and Revenue Anticipation Notes					
					0
					0
					0
					0
					0
Other					
					0
					0
					0
					0
					0

TOTAL DEBT AND REVENUE ANTICIPATION NOTES	5222763

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Airport			0
Corrections	67754		67754
Emergency Management/Communications	35718		35718
General Government	96583	233625	330208
Health			0
Housing and Community Develop	445		445
Human Services	46310		46310
Institutional Care			0
Libraries			0
Mass Transit			0
Other Public Safety	5121		5121
Parks and Recreation			0
Solid Waste			0
Highways/Bridges		107386	107386
Other *(Please Sepcify)*			0
JUDICIAL	48294		48294
			0
			0
			0
			0
			0
			0
			0
			0
			0

TOTAL CAPITAL EXPENDITURES	641236

TAX RATES, CENSUS AND OTHER INFORMATION

Assessed Value of Real Estate as of December 31st $ 452,148,075.00

Tax Rate:

General Purposes	14	Mills
Debt Purposes	1	Mills
All Other Purposes		Mills
Total	15	Mills

Employee Compensation:

Total salaries, wages, commissions, etc. paid this year. $4,759,958.00
(including all employees and elected officials)

ELECTED CONTROLLER'S / AUDITOR'S CERTIFIED OPINION

To the Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community and Economic Development

I /~~We~~,*the undersigned, the duly elected (or appointed replacement), qualified, and acting controller/auditors* of the County of Clearfield have audited, adjusted, and settled the various funds and account groups of the County of Clearfield for the year ended December 31, 1999. My /~~Our~~* audit, adjustment, and settlement was made in accordance with law rather than with generally accepted auditing standards.

~~(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)~~
~~This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.~~

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my /~~our~~* opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the County of Clearfield at December 31, 1999, and the results of operations of such funds for the year then ended in accordance with the law.

Signed: Claudia M Read

Controller / ~~Auditor~~*

Subscribed and sworn to before
Me this 29th day of
March, 2000

Signed: William A. Shaw

WILLIAM A. SHAW
Prothonotary
My Commission Expires
1st Monday in Jan. 2002
Clearfield Co. Clearfield, PA.

(SEAL)

Independent PA's and CPA's may submit their own opinion in lieu of this page. *Cross out One

COMMONWELATH OF PENNSYLVANIA:

: SS.

COUNTY OF CLEARFIELD :

I, Anthony J. Yankevich, of P.O. Box 125, Clearfield, PA 16830, do hereby swear and affirm that I am one of the Petitioners in the foregoing and attached PETITION, that I have read the same and it is true and correct to the best of my knowledge, information and belief.

Anthony J. Yankevich

Anthony J. Yankevich, Petitioner

Sworn to and subscribed befor me

this 26th day of May, 2000.

Margaret B. Buzzanca

Notary Public

NOTARIAL SEAL
MARGARET B. BUZZANCA, Notary Public
Clearfield Boro, Clearfield County, PA
My Commission Expires Nov. 23, 2001

FILED

FILED

MAY 26 2000 PP
0/ 9:20/WAS 80.-
William A. Shaw BY ATTY
Prothonotary

5 CERT W/O RULE TO ATTY

1 CERT TO ATTY W/ RULE

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-625-CD

CERTIFICATE OF SERVICE

I, Theron G. Noble, Esquire, of Ferraraccio & Noble, counsel for Appellant taxpayers, does hereby certify that I did mail a true and correct copy of the RULE RETURNABLE issued upon the Clearfield County Controller, by sending the same, first class United States Mail, postage prepaid, this 13th day of June, 2000, to the below listed person at the address therein indciated:

David Ammerman, Esquire
Ammerman & Marshall.
310 East Cherry Street
Clearfield, PA 16830

Respectfully Submitted,

Theron G. Noble, Esquire
Attorney for Appellant Taxpayers

FILED

JUN 14 2000

William A. Shaw
Prothonotary

FILED

JUN 14 2000

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

In Re: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	*	NO: 00-625-CD
	*	Type of Case: Statutory Appeal
	*	Type of Pleading: Answer
	*	Filed on behalf of: Respondent
	*	Michael S. Marshall, Esquire Ammerman & Marshall 310 East Cherry Street Clearfield, PA 16830 (814) 765-1701
	*	Supreme Court No. 64087

FILED

JUN 27 2000

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

IN RE: APPEAL OF 1999	*	
CLEARFIELD COUNTY	*	
CONTROLLER'S REPORT	*	NO. 00-625-CD
	*	

ANSWER

NOW COMES, the respondent, Claudia Read, Controller of Clearfield County, by and through her attorney, Michael S. Marshall, Esquire, Ammerman & Marshall, who files an Answer to the within Petition, of which the following is a statement:

1. Respondent is without sufficient knowledge or information to either admit or deny that the Petitioners are all citizens and/or taxpayers of Clearfield County.

2. Admitted.

3. Admitted.

4. Paragraph 4 is a correct statement of 16 P.S. Section 513.

5. It is denied that said unreserved fund balance is an "operating reserve fund." The county commissioners have never created a separate operating reserve fund pursuant to Section 513. Therefore, the amount of the unreserved fund balance does not violate Section 513.

6. It is admitted that the controller's report does show the figures set forth in paragraph 6, but denied that these figures accurately depict whether the county had a surplus or deficit in the general fund during 1999. The figures set forth in paragraph 6 include moneys from various funds which are not included in the county's general fund.

The actual figures for the county's general fund are revenues of $14,178,915 and expenditures of $14,289,067, resulting in a deficit of $110,152.

7. Paragraph 7 is a correct statement of 16 P.S. Section 1783.

8. Admitted

9. Denied. The difference between the projected deficit for 1999 of $429,182 and the actual deficit of $110,152 is $319,030.

10. Admitted, except that the anticipated interest was based upon funds actually on deposit with financial institutions, and not on any unreserved fund balance.

11. Paragraph 11 is a statement of opinion to which no answer is required. In any event, the basis for said interest projections are within the knowledge of the commissioners, and not of respondent.

12. As set forth in the answer to paragraph 6 above, it is denied that an excess occurred in 1999. To the best of respondent's knowledge and belief the commissioners did not intentionally over-estimate expenditures or under-estimate revenues.

13. Paragraph 13 contains no factual averments to which an answer is required.

14. Admitted.

15. Admitted.

16. To the best of respondent's knowledge and belief, the commissioners did not know that the expenditure described in paragraph 14 would be made at the time the 1999 budget was being prepared and adopted, which occurs prior to the beginning of fiscal 1999.

17. It is denied that the expenditure described in paragraph 14 violates section 1783. Said expenditure was lawfully made as a supplemental appropriation pursuant to 16 P.S. Section 1784. (a copy of Section 1784 is attached hereto as Exhibit "A").

18. Admitted.

19. Denied. To the best of respondent's knowledge and belief, the report depicts current liabilities as accurately as possible and is not over-stated to any significant degree.

20. It is admitted that the controller's report does not report or seek redress for any violations of the County Code (title 16), because no such violations have occurred.

(a) For the reasons set forth in response to paragraph 5 above, it is denied that any violation of Section 513 has occurred. Section 513 limits the amount of any operating reserve fund created by the commissioners, but the County Code contains no restrictions on general fund balances. Pursuant to 16 P.S. Section 1730 (attached hereto as exhibit "B"), the controller only has the authority to seek redress, by way of a surcharge for "the amount of any balance, etc. . . . . which causes a financial loss to the county . . ." Even if the fund balance which is the subject of this petition was prohibited by the county code, which is denied, the funds are part of the county's general fund and the alleged violation of Section 513 has caused no loss to the county. Therefore, the respondent has no authority to act.

(b) For the reasons set forth in response to paragraph 17 above, and due to the fact that Section 1783 only deals with the budgeting of estimated revenues

and expenditures for the year for which the budget was prepared and not fund balances, it is denied that said section has been violated. As such, there has been no "expenditure . . . . . prohibited or not authorized by statute" [section 1730(b)] and no basis upon which respondent is authorized to seek redress.

(c) As set forth above, it is denied that the controller's report does not accurately report the county's current liabilities.

WHEREFORE, respondent respectfully requests that the relief sought by the within petition be denied and that the present appeal be dismissed.

Respectfully submitted,

Michael S. Marshall, Esquire
Attorney for Respondent

VERIFICATION

I, Claudia Read, verify that the statements made in the foregoing Answer are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. Section 4904, relating to unsworn falsifications to authorities.

Claudia Read

Claudia Read

eted to them by the poor directors, and former section 370 of this title (1929, May 2, P.L. 1278, art. IV, § 370, added 1935, July 18, P.L. 1184, § 3), which provided that the county commissioners, having prepared and adopted the annual budget, should levy a tax sufficient to provide for the needs therefor and should thereafter make no

mandamus will lie. Kistler v. Carbon County, 35 A.2d 733, 154 Pa.Super. 299, 1944.

The county commissioners are obliged to appropriate sufficient funds to meet constitutional and statutory obligations and they can be compelled to do so by mandamus. Id.

§ 1784. Supplemental Appropriations; Transfers of Funds; Appropriation Limits

The commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise ap-

propriated, including the proceeds of any borrowing now or hereafter authorized by law. The commissioners may authorize the transfer of any unencumbered balance of any appropriation item or any portion thereof. During the last fifteen days of any fiscal year, they may authorize the transfer of any unencumbered balance, or any portion thereof, from any county fund to any fund of the institution district, and to reappropriate such moneys to the institution district. No work shall be hired to be done, no materials purchased, no contracts made, and no order issued for the payment of any moneys by the county commissioners, which will cause the sums appropriated to be exceeded. 1955, Aug. 9, P.L. 323, § 1784.

Historical Note

Prior Laws:

1949, May 23, P.L. 1703, § 2.
1949, April 20, P.L. 661, § 1.
1941, July 2, P.L. 236, § 1.
1929, May 2, P.L. 1278, art. IV, § 370, added 1935, July 18, P.L. 1184, § 3.

Cross References

Third class counties, transfer of surplus moneys to institution district, section 2269 of Title 62, Poor Persons and Public Assistance.

Notes of Decisions

Emergencies 3
Limitation of indebtedness 1

3. Emergencies Ex "A"

Library References

Counties ⇐154½.
C.J.S. Counties § 229.

§ 1730. Filing reports

(a) The reports of the controller or auditors shall be filed among the records of the court of common pleas of the county.

(b) The amount of any balance or shortage, or of any expenditure of a kind, or made in a manner, prohibited or not authorized by statute, which causes a financial loss to the county shall be a surcharge against any officer against whom such balance or shortage shall appear, or who by vote, act or neglect, has permitted or approved such expenditure, but no elected or appointed official of a county shall be surcharged for any act, error or omission in excess of the actual financial loss sustained by the county, and any surcharge shall take into consideration as its basis the results of such act, error or omission and the results had the procedure been strictly according to law. The provisions hereof limiting the amount of any surcharge shall not apply to cases involving fraud or collusion on the part of officers, nor to any penalty enuring to the benefit or payable to the Commonwealth.

As amended 1986, Dec. 17, P.L. 1683, No. 196, § 1, imd. effective.

Historical and Statutory Notes

Section 2 of Act 1986, Dec. 17, P.L. 1683, No. 196, provides that the amendment to this section shall be retroactive to Jan. 1, 1978.

Notes of Decisions

Retroactivity 1.5

1.5. Retroactivity

Statutes eliminating imposition of surcharge on county official in excess of actual loss sustained by county for payment made in violation of bidding requirements could be applied retroactively, the statutes did not deprive anyone of a vested right. In re 1985 Washington County Annual Financial Report Surcharge, 601 A.2d 1223, 529 Pa. 81, Sup.1992.

3. Filing

The granting of additional time for county auditors to file their reports is in the sound discretion of the court of common pleas after considering the surrounding circumstances. In re Annual Report of Somerset County Bd. of Auditors, 23 Som. 298, 1966.

5. Surcharging

Remand was required for taking of additional evidence as to actual loss, if any, incurred by county from purchase of telecommunications sys- that item. In re 1983 Audit Report of Belcastro, 595 A.2d 15, 528 Pa. 29, Sup.1991.

Where county controller has actual or implied knowledge that propriety of claim by county official is questionable, controller's disapproval of claim is necessary prerequisite to imposition of surcharge against official. In re 1983 Audit Report of Beharry, 544 A.2d 514, 116 Pa.Cmwlth. 613, Cmwlth.1988, appeal granted 561 A.2d 743, 522 Pa. 590, appeal granted 561 A.2d 743, 522 Pa. 591, appeal granted 561 A.2d 744, 522 Pa. 591, appeal granted 561 A.2d 744, 522 Pa. 592, affirmed 595 A.2d 15, 528 Pa. 29, affirmed 601 A.2d 1223, 529 Pa. 81.

Trial judge correctly refused to strike surcharge entered by controller against county treasurer for deficiencies appearing on books when treasurer left office where the controller's report showed no record defect and audit conducted by trial court showed that a deficiency did exist and treasurer's arguments failed to allege any irregularities in the controller's report itself. In re Washington County Controller's Report for 1964, 235 A.2d 592, 427 Pa. 631, Sup.1967.

As soon as controller's report surcharging

FILED

JUN 27 2000
02:14/2cc Atty. Marshall
William A. Shaw
Prothonotary

AMMERMAN & MARSHALL
Attorneys at Law
310 EAST CHERRY STREET
CLEARFIELD, PA 16830

CERTIFIED COPY

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

IN RE: APPEAL OF 1999	*	
CLEARFIELD COUNTY	*	
CONTROLLER'S REPORT	*	NO. 00-625-CD
	*	

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the Answer filed by respondent in the above captioned case was served on the following individual by first class mail at the United States Post Office, Clearfield, Pennsylvania on June 27, 2000:

Theron G. Noble, Esquire
Ferraraccio & Noble
301 East Pine Street
Clearfield, PA 16830

Michael S. Marshall, Esquire
Attorney for Respondent

FILED
JUN 28 2000
William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)))	NO. 00-625 - CD

ORDER

July 10, 2000

The Court has received the attached correspondence from counsel for Petitioners suggesting we defer proceeding until disposition of a pending appeal before the Commonwealth Court. It is becoming increasingly apparent that law schools must be including a course entitled "Continuances and Delay" in the curriculum. This case is one of several assigned through the Administrative Unit. It will begin as scheduled on August 18, 2000.

BY THE COURT:

J. Michael Williamson, Judge
Specially Presiding
25th Judicial District of Pennsylvania

xc: Theron G. Noble, Esquire
Michael S. Marshall, Esquire
Court Administrator

J. MICHAEL WILLIAMSON
JUDGE
COURT OF COMMON PLEAS
25TH JUDICIAL DISTRICT
OF PENNSYLVANIA
COURT HOUSE
LOCK HAVEN, PA 17745

FERRARACCIO & NOBLE
301 East Pine Street
Clearfield, PA 16830
(814) 765-4990
(814) 375-2221
FAX: (814) 765-9377

Hon. J. Michael Williamson
Clinton County Courthouse
230 E. Water Street
Lock Haven, PA 17745

July 3, 2000

Re: Appeal of 1999 Clearfield County Controller's Report;
00-625-CD (Clearfield County)

Dear Judge Williamson:

I am the attorney of record for the appellants, the Concerned Taxpayers of Clearfield County, who have filed the appeal in which you are specially presiding.

As you may or may not be aware, this group also filed a lawsuit last fall concerning many of the issues raised in the current case. That case was dismissed on Preliminary Objections by Judge Reilly, who in essence ruled that the plaintiffs failed to exhaust statutory remedies, namely the type of action they have now brought.

That case is now pending before the Commonwealth Court. Breifs have been filed and we are awaiting an argument date. The commissioners in that case, although they believe Judge Reilly ruled correctly on the procedural issue, also have requested the Commonwealth Court to nonetheless rule of the "legal" questions therein raised. This would include the implications of the "operating reserve fund" and "budgetary" statutes also currently at issue.

If the Commonwealth Court reaches these issues, it would be of great assistance in the current appeal.

For these reasons, I had recommended to Attorney Marshall who is representing the Controller and to my clients that we put the current case on hold until we have a decision from the Commonwealth Court. Attorney Marshall as well as my clients have agreed to do so.

Therefore, I would request that an order be issued staying the above referenced case until the appeal in the preceding case has run its due course. In the event you further wish to discuss this, I suggest we schedule either a phone or in person pre-trial conference. Please advise.

As this matter is scheduled for hearing on August 18th and I plan on being away July 20th through the 29th, if possible, I would appreciate your decision before then.

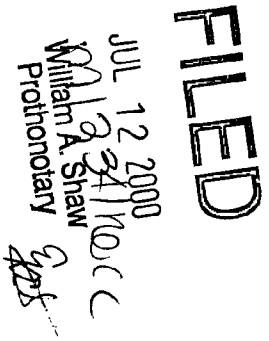
Thank you for your consideration.

With regards, I am

Sincerely,

Theron G. Noble, Esquire

tn/TGN
cc: Mr. Anthony J. Yankevich
Michael S. Marshall, Esquire
Clearfield County Court Administrator


FILED
JUL 12 2000
William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-625-CD

NOTICE OF SERVICE

I, Theron G. Noble, Esquire, of Ferraraccio & Noble, counsel for Appellant taxpayers, does hereby certify that I did propound on the Clearfield County Controller, by sending an original and three (3) copies of Appellee's first set of interrogatories and request for production of documents, first class United States Mail, postage prepaid, this 12th day of July, 2000, to the below listed person at the address therein indciated:

Michael S. Marshall, Esquire
Ammerman & Marshall
310 East Cherry Street
Clearfield, PA 16830

Respectfully Submitted,

Theron G. Noble, Esquire
Attorney for Appellant Taxpayers

FILED

JUL 13 2000

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)))	NO. 00-625 - CD

ORDER

Following our rejection of the Petitioners' suggestion that the hearing scheduled for August 18, 2000, be continued, we received the attached correspondence from the attorney for the County Controller. Since there appears to be little interest in a prompt resolution by any of the parties, we will reluctantly grant the continuance.

NOW, this 17th day of July, 2000, IT IS HEREBY ORDERED as follows:

1. The hearing scheduled for August 18, 2000, is continued indefinitely.

2. Counsel for both parties shall promptly submit to the undersigned a copy of the Brief they submitted to the Commonwealth Court.

3. The undersigned shall be notified within twenty-four (24) hours of any decision of the Commonwealth Court.

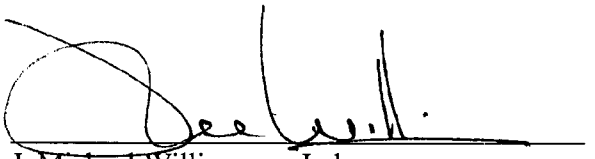
4. In the event the passage of time renders the current appeal moot, we will not hesitate to dismiss the appeal.

FILED

JUL 20 2000

William A. Shaw
Prothonotary

BY THE COURT:



J. Michael Williamson, Judge
Specially Presiding
25th Judicial District of Pennsylvania

J. MICHAEL WILLIAMSON
JUDGE
COURT OF COMMON PLEAS
25TH JUDICIAL DISTRICT
OF PENNSYLVANIA
COURT HOUSE
LOCK HAVEN, PA 17745

xc: Theron G. Noble, Esquire
Michael S. Marshall, Esquire
Court Administrator

FILED

JUL 20 2000

01:26/no cc

William A. Shaw
Prothonotary

EBB

JUDGES CHAMBERS
TWENTY-FIFTH JUDICIAL DISTRICT OF PENNSYLVANIA
LOCK HAVEN, PENNSYLVANIA 17745

J. MICHAEL WILLIAMSON
Judge

Clinton County Courthouse
230 E. Water Street
Lock Haven, PA 17745
570-893-4014
FAX 570-893-4126

July 19, 2000

William Shaw, Prothonotary
Clearfield County Courthouse
230 East Market Street
Clearfield, PA 16830

Re: Appeal of 1999 Clearfield County Controller's Report
No. 00-625 - CD

Dear Mr. Shaw:

Please file the enclosed Order in the above referenced matter. All copies have been distributed.

Thank you.

Very truly yours,

Carol E. Miller

Carol E. Miller
Secretary to Judge Williamson

Enclosure

AMMERMAN & MARSHALL
Attorneys at Law
310 EAST CHERRY STREET
CLEARFIELD, PA 16830

CERTIFIED COPY

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	CIVIL ACTION NO. 00-625-CD
	TYPE OF PLEADING PRAECIPE TO DISMISS
	FILED BY: Petitioners
	COUNSEL FOR THIS PARTY: Theron G. Noble, Esquire Ferraraccio & Noble 301 East Pine Street Clearfield, PA 16830 814-375-2221 PA I.D.#: 55942

FILED

FEB 16 2001
m/1:30 pm
William A. Shaw
Prothonotary
no c/to

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-625-CD

PETITIONER'S PRAECIPE TO DISMISS

To: William A. Shaw, Prothonotary

Re: February 15, 2001

Please mark the above captioned case as DISMISSED, WITHOUT PREJUDICE.

Respectfully Submitted,

Theron G. Noble, Esquire
Attorney for Petitioners
Ferraraccio & Noble
301 East Pine Street
Clearfield, PA 16830
(814)-375-2221
PA I.D. No.: 55942

IN THE COURT OF COMMON PLEAS, CLEARFIELD COUNTY, PENNSYLVANIA
(CIVIL DIVISION)

InRe: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT	)	CIVIL ACTION NO. 00-625-CD

CERTIFICATE OF SERVICE

I, Theron G. Noble, Esquire, of Ferraraccio & Noble, counsel for Appellant taxpayers, does hereby certify that I did mail a true and correct copy of Petitioner's PRAECIPE TO DISMISS, by sending the same, first class United States Mail, postage prepaid, this 15th day of February, 2001, to the below listed person at the address therein indciated:

Michael S. Marshall, Esquire
Ammerman & Marshall
310 East Cherry Street
Clearfield, PA 16830

Respectfully Submitted,

Theron G. Noble, Esquire
Attorney for Petitioners

COPY TO C/A

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

IN RE: APPEAL OF 1999 CLEARFIELD COUNTY CONTROLLER'S REPORT

Vs. **No. 2000-00625-CD**

CERTIFICATE OF DISCONTINUATION

Commonwealth of PA
County of Clearfield

I, William A. Shaw, Prothonotary of the Court of Common Pleas in and for the County and Commonwealth aforesaid do hereby certify that the above case was on February 16, 2001 marked:

DISMISSED WITHOUT PREJUDICE

Record costs in the sum of $109.33 have been paid in full by Attorney Theron G. Noble.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal of this Court at Clearfield, Clearfield County, Pennsylvania this 16th day of February A.D. 2001.

_____
William A. Shaw, Prothonotary