

COUNTY OF CUMBERLAND, PENNSYLVANIA

Required Supplementary Information

(Unaudited)

Employees' Retirement Plan 1994 – 1999

Retirement Plan Contributions:

Year ended December 31		Annual required contribution (1)	County contribution	Percentage contributed
1994	\$	—	974,196	—
1995		—	1,054,000	—
1996		—	184,475	—
1997		21,000	21,000	100%
1998		—	—	—
1999		—	—	—

The information presented in the above schedule was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	December 31, 1999
Actuarial cost method	Aggregate (2)
Asset valuation method	Five-year smoothed market
Actuarial assumptions:	
Investment rate of return *	7 1/2%
Projected salary increases *	4 1/2%

* Includes inflation rate of 3%

- (1) The County's Annual Required Contribution (ARC) was not calculated in conformity with the parameters of GASB prior to 1997. Therefore, the ARC is only presented for 1997 to 1999.
- (2) Plans that use the aggregate actuarial cost method are not required to present a schedule of funding progress. Determination and amortization of the unfunded actuarial liability are not part of the aggregate actuarial cost method and a schedule of funding progress is not required when that method is used.

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

Description of Fund

The General Fund, which is the principal fund of the County, accounts for all financial transactions not accounted for in other funds. The majority of administrative, judicial, corrections, culture and recreation, and conservation and development operating expenditures of the County are financed through revenues of the General Fund.

The following schedule on pages 69 to 73 is not required since the legal level of budgetary responsibility is by fund. However, it is included to provide additional analysis for management of the County.

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)

For the year ended December 31, 1999

	Budget	Actual	Variance – favorable (unfavorable)
Revenues:			
Taxes:			
Real estate taxes – current	\$ 19,759,782	20,060,698	300,916
Real estate taxes – prior	361,702	361,385	(317)
Per capita taxes – current	608,292	590,818	(17,474)
Per capita taxes – prior	26,733	26,795	62
Library taxes – current	1,136,177	1,160,188	24,011
Library taxes – prior	24,678	25,115	437
Total taxes	21,917,364	22,224,999	307,635
Licenses and permits	36,300	40,864	4,564
Grant revenue:			
Redevelopment Authority	668,592	554,378	(114,214)
Emergency management	46,096	49,600	3,504
Vocational education	13,945	14,718	773
Highway safety grant	133,675	147,406	13,731
Justice grants	783,536	747,607	(35,929)
DER/Department of Agriculture	8,238	4,068	(4,170)
Other grants	174,067	271,927	97,860
Payments in lieu of taxes	240,000	220,143	(19,857)
Total grant revenue	2,068,149	2,009,847	(58,302)
County charges:			
Sheriff office fees	208,000	225,249	17,249
Clerk of Courts fees	12,000	16,390	4,390
Prothonotary fees	340,000	288,572	(51,428)
Register of Wills fees	403,000	401,205	(1,795)
Recorder of Deeds fees	715,650	932,440	216,790
Tax Claim Bureau	322,184	282,412	(39,772)
Prison	328,000	570,805	242,805
District Justices	780,000	799,087	19,087
Public Defenders	2,500	—	(2,500)
Other	878,391	940,150	61,759
Total county charges	3,989,725	4,456,310	466,585
Court costs, fines, and forfeits	538,200	747,651	209,451
Interest	757,686	673,417	(84,269)

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues (continued):			
Contributions and other:			
Rents	\$ 20,537	19,638	(899)
Other income	394,209	550,934	156,725
Indirect cost reimbursements	715,866	641,745	(74,121)
Total contributions and other	1,130,612	1,212,317	81,705
Total revenues	30,438,036	31,365,405	927,369
Expenditures:			
Current:			
General government – administrative:			
Commissioners	591,175	531,660	59,515
Solicitor	170,194	165,534	4,660
Elections	571,162	535,184	35,978
Controller	589,453	572,006	17,447
Budget	765,087	764,287	800
Treasurer	188,347	187,600	747
Personnel	264,323	259,602	4,721
Tax assessment	2,102,927	2,259,380	(156,453)
Recorder of Deeds	403,225	402,829	396
Administrative services	208,886	208,320	566
Data processing	575,038	678,847	(103,809)
Insurance	54,400	68,599	(14,199)
Human services fiscal operations	236	231	5
County buildings	1,376,612	1,254,649	121,963
Total general government – administrative	7,861,065	7,888,728	(27,663)
General government – judicial:			
Building security	209,569	207,922	1,647
Courts	1,629,183	1,530,434	98,749
District Justices	1,355,150	1,323,422	31,728
Law Library	113,040	86,372	26,668

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
General government – judicial, continued:			
Clerk of Courts	\$ 420,416	353,388	67,028
Coroner	260,957	259,357	1,600
Court Administrator	81,590	68,996	12,594
Public Defender	665,141	657,488	7,653
District Attorney	1,422,403	1,417,024	5,379
Prothonotary	329,782	330,602	(820)
Register of Wills	265,173	265,293	(120)
Sheriff	1,454,186	1,443,046	11,140
Total general government – judicial	<u>8,206,590</u>	<u>7,943,344</u>	<u>263,246</u>
Public safety:			
Prison	4,867,253	4,788,145	79,108
Probation and parole	1,948,056	1,876,840	71,216
Emergency management & communications	268,028	225,876	42,152
Vector control	125,027	119,782	5,245
Fire training	66,864	54,125	12,739
Highway safety	127,225	121,518	5,707
Total public safety	<u>7,402,453</u>	<u>7,186,286</u>	<u>216,167</u>
Human services:			
MH/MR	443,037	409,308	33,729
Drug and Alcohol	157,913	157,912	1
Military affairs	195,824	191,682	4,142
Consumer protection	21,928	18,884	3,044
Community services	21,132	5,388	15,744
Other	736,330	697,861	38,469
Total human services	<u>1,576,164</u>	<u>1,481,035</u>	<u>95,129</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
Culture and recreation:			
Libraries	\$ 1,640,317	1,639,306	1,011
Historical and civic association	43,970	44,239	(269)
War museum	142,700	151,700	(9,000)
Planning and zoning	222,802	213,789	9,013
Total culture and recreation	2,049,789	2,049,034	755
Conservation and development:			
Small communities development	574,276	589,128	(14,852)
Agriculture extension	278,899	270,263	8,636
Traffic impact study	26,694	53,324	(26,630)
Stormwater management	80,000	40,230	39,770
Total conservation and development	959,869	952,945	6,924
Other	292,953	5,984	286,969
Total expenditures	28,348,883	27,507,356	841,527
Excess of revenues over expenditures	2,089,153	3,858,049	1,768,896
Other financing sources (uses):			
Transfer from County Nursing Home	687,797	(108,874)	(796,671)
Transfer from Capital Projects	1,557,377	1,541,571	(15,806)
Transfer to Domestic Relations	(381,269)	(525,402)	(144,133)
Transfer to Children Services	(1,000,000)	(797,375)	202,625
Transfer to Central Booking	(161,133)	(755,391)	(594,258)
Transfer to Office of Aging	(125,000)	(125,000)	—
Transfer to Debt Service	(2,378,282)	(2,530,435)	(152,153)
Transfer to Hazardous Materials	(27,311)	(50,585)	(23,274)
Transfer to 911	(756,861)	(600,000)	156,861
Transfer to STOP Grant	(31,824)	(29,635)	2,189
Transfer to Transportation	(19,748)	(19,748)	—
Transfer to 56k Grant	(27,544)	(27,587)	(43)
Transfer to Grant Administration	(140,636)	(133,874)	6,762
Transfer to Records Improvement	—	(31,756)	(31,756)

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fund

**Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual (Budget Basis)**

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Transfer to Victim Witness	\$ —	(35,030)	(35,030)
Transfer to Component Units	(75,262)	(75,262)	—
Proceeds from Capital leases	—	150,000	150,000
Total other financing sources (uses)	<u>(2,879,696)</u>	<u>(4,154,383)</u>	<u>(1,274,687)</u>
Excess of revenues and other sources over expenditures and other uses	(790,543)	(296,334)	494,209
Fund balance at beginning of year	<u>6,900,000</u>	<u>8,440,307</u>	<u>1,540,307</u>
Fund balance at end of year	<u>\$ 6,109,457</u>	<u>8,143,973</u>	<u>2,034,516</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Description of Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The following are used to account for those financial activities:

- The Liquid Fuels Tax Fund accounts for state aid revenues used for building and improving roads and bridges.
- The Domestic Relations Office Fund accounts for expenditures and reimbursement revenue related to the operation of the County's Child Support Enforcement Program, which is funded with state and county funds.
- The human service-related special revenue funds are used to account for revenue received from various federal, state, and local sources. These funds, which are restricted for the provision of specified social services to eligible County residents, are as follows:
 - Office of Aging Fund
 - Children Services Fund
 - Human Services Development Fund
 - Food and Shelter Fund
- The courts and justices-related special revenue funds are used to account for revenue received from various federal and state sources and fines and costs collected from the general public. These funds, which are restricted to providing specified judicial services, are as follows:
 - Central Booking Fund
 - Witness Assistance Fund
 - Accelerated Rehabilitative Disposition/Driving Under the Influence (ARD/DUI) Program Fund
- The Records Improvement Fund is used to account for revenues received from improvement fees collected on Recorder of Deeds transactions to fund record improvement projects within the County.
- The Solid Waste Fund is used to account for revenues received from system fees and operating grants to fund the operation of the County Solid Waste Plan.
- The Affordable Housing Fund is used to account for revenues received from fees charged for recording deeds and mortgages to finance affordable housing efforts in the County.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Combining Balance Sheet

December 31, 1999

Assets	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Children Services	Human Services Development	Food and Shelter	Central Booking	Witness Assistance	Records Improvement	ARD/ DUI Program	Solid Waste	Affordable Housing	Total
Cash and cash equivalents	\$ 374,087	58,195	18,659	300	—	—	—	—	161,714	—	1,535,925	451,621	2,600,501
Investments	—	—	649,000	—	—	—	—	—	—	—	302,654	—	951,654
Due from other funds	—	144,133	94,584	—	56,291	—	69,324	52,353	—	204,459	1,469	—	622,613
Due from other governments	121,135	157,633	55,579	1,489,719	16,997	439,840	30,777	347	—	—	36,254	—	2,348,281
Accounts receivable	—	39,557	42,625	—	—	—	—	—	6,752	9,477	67,012	18,101	183,524
Other assets	—	5,790	3,832	307	—	—	502	1,057	—	468	1,246	468	13,670
Total assets	\$ 495,222	405,308	864,279	1,490,326	73,288	439,840	100,603	53,757	168,466	214,404	1,944,560	470,190	6,720,243

Liabilities and Fund Balances

Liabilities:

Accounts payable	\$ 7,205	18,476	—	—	—	576	72,490	4,461	1,003	—	11,984	53,423	169,618
Accrued liabilities and withholdings	—	53,217	62,888	—	25,336	145,782	21,013	3,480	—	—	4,076	—	315,792
Due to other funds	41,286	301,753	302,391	1,405,008	8,079	289,463	—	3,677	21,000	124,700	—	40,468	2,537,825
Due to other governments	—	—	—	—	39,873	—	—	1,095	—	—	—	—	40,968
Deferred revenue	—	—	—	85,318	—	4,019	7,100	41,044	—	—	3,475	—	140,956
Other liabilities	—	31,862	—	—	—	—	—	—	—	—	—	—	31,862
Total liabilities	48,491	405,308	365,279	1,490,326	73,288	439,840	100,603	53,757	22,003	124,700	19,535	93,891	3,237,021

Fund balances:

Reserved for restricted contributions	—	—	499,000	—	—	—	—	—	—	—	—	—	499,000
Reserved for landfill closure	—	—	—	—	—	—	—	—	—	—	521,544	—	521,544
Unreserved	446,731	—	—	—	—	—	—	—	146,463	89,704	1,403,481	376,299	2,462,678
Total fund balances	446,731	—	499,000	—	—	—	—	—	146,463	89,704	1,925,025	376,299	3,483,222
Total liabilities and fund balances	\$ 495,222	405,308	864,279	1,490,326	73,288	439,840	100,603	53,757	168,466	214,404	1,944,560	470,190	6,720,243

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances

For the year ended December 31, 1999

	* Liquid Fuels Tax	* Domestic Relations Office	* Office of Aging	* Children Services	* Human Services Development	* Food and Shelter	* Central Booking	* Witness Assistance	* Records Improvement	* ARD/ DUI Program	* Solid Waste	Affordable Housing	Total
Revenues:													
Grants	\$ 430,213	1,026,394	2,144,794	4,682,517	367,892	2,339,290	166,512	162,131	—	—	128,993	—	11,448,736
County charges	—	131,055	—	208,614	—	—	—	—	132,579	186,948	601,334	256,812	1,517,342
Court costs, fines, and forfeits	—	43,753	—	—	—	—	173,247	—	—	66,341	—	—	283,341
Interest	10,143	1,493	42,459	—	989	501	—	—	4,131	—	72,104	20,091	151,911
Contributions and other	—	2,797	93,313	—	—	2,251	7,730	—	—	—	13,715	—	119,806
Total revenues	440,356	1,205,492	2,280,566	4,891,131	368,881	2,342,042	347,489	162,131	136,710	253,289	816,146	276,903	13,521,136
Expenditures:													
Current:													
General government – judicial	—	1,666,896	—	—	—	—	754,721	—	22,003	220,401	—	—	2,664,021
Public works and enterprises	306,150	—	—	—	—	—	—	—	—	—	329,907	—	636,057
Human services	—	—	2,321,827	5,730,866	324,662	2,342,042	—	182,932	—	—	—	—	10,902,329
Conservation and development	—	—	—	—	—	—	—	—	—	—	—	209,170	209,170
Total expenditures	306,150	1,666,896	2,321,827	5,730,866	324,662	2,342,042	754,721	182,932	22,003	220,401	329,907	209,170	14,411,577
Excess (deficiency) of revenues over expenditures	134,206	(461,404)	(41,261)	(839,735)	44,219	—	(407,232)	(20,801)	114,707	32,888	486,239	67,733	(890,441)
Other financing sources (uses):													
Operating transfers in	—	525,402	126,859	839,735	—	—	755,391	35,030	31,756	—	—	—	2,314,173
Operating transfers out	—	—	—	—	(44,219)	—	—	—	—	—	—	—	(44,219)
Total other financing sources (uses)	—	525,402	126,859	839,735	(44,219)	—	755,391	35,030	31,756	—	—	—	2,269,954
Excess of revenues over expenditures and other financing sources (uses)	134,206	63,998	85,598	—	—	—	348,159	14,229	146,463	32,888	486,239	67,733	1,379,513
Fund balances (deficits), beginning of year	312,525	(63,998)	413,402	—	—	—	(348,159)	(14,229)	—	56,816	1,438,786	308,566	2,103,709
Fund balances, end of year	\$ 446,731	—	499,000	—	—	—	—	—	146,463	89,704	1,925,025	376,299	3,483,222

*Funds for which budgets are prepared.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Liquid Fuels Tax

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants:			
Liquid fuels tax	\$ 588,790	430,213	(158,577)
Interest	4,600	10,143	5,543
Total revenues	<u>593,390</u>	<u>440,356</u>	<u>(153,034)</u>
Expenditures:			
Current:			
Public works and enterprises	<u>502,706</u>	<u>306,150</u>	<u>196,556</u>
Total expenditures	<u>502,706</u>	<u>306,150</u>	<u>196,556</u>
Excess of revenues over expenditures	90,684	134,206	43,522
Fund balance, beginning of year	<u>—</u>	<u>312,525</u>	<u>312,525</u>
Fund balance, end of year	<u>\$ 90,684</u>	<u>446,731</u>	<u>356,047</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Domestic Relations Office

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 1,132,309	1,026,394	(105,915)
County charges	146,350	131,055	(15,295)
Court costs, fines, and forfeitures	19,130	43,753	24,623
Interest	1,070	1,493	423
Contributions and other	100	2,797	2,697
	<u>1,298,959</u>	<u>1,205,492</u>	<u>(93,467)</u>
Total revenues			
Expenditures:			
Current:			
General government – judicial	1,680,228	1,666,896	13,332
	<u>1,680,228</u>	<u>1,666,896</u>	<u>13,332</u>
Total expenditures			
Deficiency of revenues over expenditures	(381,269)	(461,404)	(80,135)
Other financing sources:			
Operating transfers in	381,269	525,402	144,133
	<u>381,269</u>	<u>525,402</u>	<u>144,133</u>
Total other financing sources			
Excess of revenues and other financing sources over expenditures	—	63,998	63,998
Fund deficit, beginning of year	—	(63,998)	(63,998)
Fund balance, end of year	\$ —	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Office of Aging

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 2,300,617	2,144,794	(155,823)
Interest	—	42,459	42,459
Contributions and other	62,600	93,313	30,713
	<u>2,363,217</u>	<u>2,280,566</u>	<u>(82,651)</u>
Total revenues			
Expenditures:			
Current:			
Human services	2,488,217	2,321,827	166,390
	<u>2,488,217</u>	<u>2,321,827</u>	<u>166,390</u>
Total expenditures			
Deficiency of revenues over expenditures	(125,000)	(41,261)	83,739
Other financing sources:			
Operating transfers in	125,000	126,859	1,859
	<u>125,000</u>	<u>126,859</u>	<u>1,859</u>
Total other financing sources			
Excess of revenues and other financing sources over expenditures	—	85,598	85,598
Fund balance, beginning of year	—	413,402	413,402
Fund balance, end of year	<u>\$ —</u>	<u>499,000</u>	<u>499,000</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Children Services

Statement of Revenues, Expenditures, and Changes in
Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 4,281,494	4,682,517	401,023
County charges	245,676	208,614	(37,062)
Total revenues	<u>4,527,170</u>	<u>4,891,131</u>	<u>363,961</u>
Expenditures:			
Current:			
Human services	<u>6,324,805</u>	<u>5,730,866</u>	<u>593,939</u>
Total expenditures	<u>6,324,805</u>	<u>5,730,866</u>	<u>593,939</u>
Deficiency of revenues over expenditures	<u>(1,797,635)</u>	<u>(839,735)</u>	<u>957,900</u>
Other financing sources:			
Operating transfers in	<u>1,797,635</u>	<u>839,735</u>	<u>(957,900)</u>
Total other financing sources	<u>1,797,635</u>	<u>839,735</u>	<u>(957,900)</u>
Excess of revenues over expenditures and other financing sources	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Human Services Development

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 350,895	367,892	16,997
Interest	—	989	989
Total revenues	<u>350,895</u>	<u>368,881</u>	<u>17,986</u>
Expenditures:			
Current:			
Human services	<u>350,895</u>	<u>324,662</u>	<u>26,233</u>
Total expenditures	<u>350,895</u>	<u>324,662</u>	<u>26,233</u>
Excess of revenues over expenditures	<u>—</u>	<u>44,219</u>	<u>44,219</u>
Other financing uses:			
Operating transfers out	<u>—</u>	<u>(44,219)</u>	<u>(44,219)</u>
Total other financing uses	<u>—</u>	<u>(44,219)</u>	<u>(44,219)</u>
Excess of revenues and other financing sources over expenditures	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Food and Shelter

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 2,098,543	2,339,290	240,747
Interest	—	501	501
Contributions and other	—	2,251	2,251
Total revenues	<u>2,098,543</u>	<u>2,342,042</u>	<u>243,499</u>
Expenditures:			
Current:			
Human services	<u>2,098,543</u>	<u>2,342,042</u>	<u>(243,499)</u>
Total expenditures	<u>2,098,543</u>	<u>2,342,042</u>	<u>(243,499)</u>
Excess of revenues over expenditures	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Central Booking

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 161,246	166,512	5,266
Court costs, fines, and forfeits	144,000	173,247	29,247
Contributions and other	100	7,730	7,630
Total revenues	<u>305,346</u>	<u>347,489</u>	<u>42,143</u>
Expenditures:			
Current:			
General government – judicial	<u>523,136</u>	<u>754,721</u>	<u>(231,585)</u>
Total expenditures	<u>523,136</u>	<u>754,721</u>	<u>(231,585)</u>
Deficiency of revenues over expenditures	<u>(217,790)</u>	<u>(407,232)</u>	<u>(189,442)</u>
Other financing sources:			
Operating transfers in	<u>223,900</u>	<u>755,391</u>	<u>531,491</u>
Total other financing sources	<u>223,900</u>	<u>755,391</u>	<u>531,491</u>
Excess of revenues and other financing sources over expenditures	6,110	348,159	342,049
Fund deficit, beginning of year	<u>(218,398)</u>	<u>(348,159)</u>	<u>(129,761)</u>
Fund balance (deficit), end of year	<u>\$ (212,288)</u>	<u>—</u>	<u>212,288</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Witness Assistance

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 190,763	162,131	(28,632)
Total revenues	<u>190,763</u>	<u>162,131</u>	<u>(28,632)</u>
Expenditures:			
Current:			
Human services	184,876	182,932	1,944
Total expenditures	<u>184,876</u>	<u>182,932</u>	<u>1,944</u>
Excess (deficiency) of revenues over expenditures	<u>5,887</u>	<u>(20,801)</u>	<u>(26,688)</u>
Other financing sources:			
Operating transfers in	<u>—</u>	<u>35,030</u>	<u>35,030</u>
Total other financing sources	<u>—</u>	<u>35,030</u>	<u>35,030</u>
Excess of revenues and other financing sources over expenditures	5,887	14,229	8,342
Fund deficit, beginning of year	<u>—</u>	<u>(14,229)</u>	<u>(14,229)</u>
Fund balance (deficit), end of year	<u>\$ 5,887</u>	<u>—</u>	<u>(5,887)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Records Improvement

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
County charges	\$ 48,540	132,579	84,039
Interest	—	4,131	4,131
Total revenues	<u>48,540</u>	<u>136,710</u>	<u>88,170</u>
Expenditures:			
Current:			
General government – judicial	<u>48,540</u>	<u>22,003</u>	<u>26,537</u>
Total expenditures	<u>48,540</u>	<u>22,003</u>	<u>26,537</u>
Excess of revenues over expenditures	<u>—</u>	<u>114,707</u>	<u>114,707</u>
Other financing sources:			
Operating transfers in	<u>—</u>	<u>31,756</u>	<u>31,756</u>
Total other financing sources	<u>—</u>	<u>31,756</u>	<u>31,756</u>
Excess of revenues and other financing sources over expenditures	<u>—</u>	<u>146,463</u>	<u>146,463</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>146,463</u>	<u>146,463</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

ARD/DUI Program

**Statement of Revenues, Expenditures, and Changes in
Fund Balance – Budget (GAAP Basis) and Actual**

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
County charges	\$ 169,000	186,948	17,948
Court costs, fines, and forfeits	94,000	66,341	(27,659)
Total revenues	<u>263,000</u>	<u>253,289</u>	<u>(9,711)</u>
Expenditures:			
Current:			
General government – judicial	270,900	220,401	50,499
Total expenditures	<u>270,900</u>	<u>220,401</u>	<u>50,499</u>
Excess (deficiency) of revenues over expenditures	<u>(7,900)</u>	<u>32,888</u>	<u>40,788</u>
Fund balance, beginning of year	<u>—</u>	<u>56,816</u>	<u>56,816</u>
Fund balance (deficit), end of year	<u>\$ (7,900)</u>	<u>89,704</u>	<u>97,604</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Solid Waste

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 168,500	128,993	(39,507)
County charges	400,000	601,334	201,334
Interest	—	72,104	72,104
Contributions and other	12,000	13,715	1,715
Total revenues	<u>580,500</u>	<u>816,146</u>	<u>235,646</u>
Expenditures:			
Current:			
Public works and enterprises	368,474	329,907	38,567
Total expenditures	<u>368,474</u>	<u>329,907</u>	<u>38,567</u>
Excess of revenues over expenditures	<u>212,026</u>	<u>486,239</u>	<u>274,213</u>
Other financing sources:			
Operating transfers in	9,000	—	(9,000)
Total other financing uses	<u>9,000</u>	<u>—</u>	<u>(9,000)</u>
Excess of revenues and other financing sources over expenditures	221,026	486,239	265,213
Fund balance, beginning of year	<u>—</u>	<u>1,438,786</u>	<u>1,438,786</u>
Fund balance, end of year	<u>\$ 221,026</u>	<u>1,925,025</u>	<u>1,703,999</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Description of Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the County is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or cost reimbursement plans.

- The County Nursing Home provides long-term nursing care to qualified residents.
- The 911 Fund provides emergency response communications services to the County, funded through a telephone charge to County residents.
- The Hazardous Materials Fund finances the monitoring of the storage of hazardous materials in the County and the operation of response teams, funded through grants and fees charged to responsible parties.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 1999

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current assets:				
Cash and cash equivalents	\$ 112,544	274,574	—	387,118
Investments	272,000	—	—	272,000
Due from other funds	2,818,571	1,689,570	8,534	4,516,675
Due from other governments	7,405	—	—	7,405
Accounts receivable:				
Patient accounts				
receivable	3,038,519	—	—	3,038,519
Other receivables	2,933	398,261	—	401,194
Prepaid items	21,787	3,085	655	25,527
Total current assets	<u>6,273,759</u>	<u>2,365,490</u>	<u>9,189</u>	<u>8,648,438</u>
Restricted assets:				
Patient cash	265,519	—	—	265,519
Investments	688,000	—	—	688,000
Total restricted assets	<u>953,519</u>	<u>—</u>	<u>—</u>	<u>953,519</u>
Fixed assets, net of depreciation	<u>3,558,244</u>	<u>1,620,337</u>	<u>40,941</u>	<u>5,219,522</u>
Other assets:				
Other assets	58,122	36,569	—	94,691
Total assets	<u>\$ 10,843,644</u>	<u>4,022,396</u>	<u>50,130</u>	<u>14,916,170</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 1999

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current liabilities:				
Accounts payable	\$ 288,566	26,520	120	315,206
Accrued liabilities and withholdings:				
Accrued payroll	421,884	71,769	1,192	494,845
Accrued interest	20,498	16,500	—	36,998
Due to other funds	1,160,047	680,663	348	1,841,058
Deferred revenue	—	—	10,895	10,895
Funds held as fiduciary	374,904	—	—	374,904
Current maturities of long-term debt	129,994	141,897	—	271,891
Total current liabilities	<u>2,395,893</u>	<u>937,349</u>	<u>12,555</u>	<u>3,345,797</u>
Long-term liabilities:				
Accrued expenses and withholdings:				
Accrued vacation and sick pay	748,208	179,405	5,664	933,277
Long-term debt	3,814,578	2,117,678	—	5,932,256
Total long-term liabilities	<u>4,562,786</u>	<u>2,297,083</u>	<u>5,664</u>	<u>6,865,533</u>
Total liabilities	<u>6,958,679</u>	<u>3,234,432</u>	<u>18,219</u>	<u>10,211,330</u>
Fund equity:				
Contributed capital	2,373,057	200,312	1,465	2,574,834
Retained earnings:				
Reserved for restricted contributions	688,000	—	—	688,000
Unreserved	823,908	587,652	30,446	1,442,006
Total fund equity	<u>3,884,965</u>	<u>787,964</u>	<u>31,911</u>	<u>4,704,840</u>
Total liabilities and fund equity	<u>\$ 10,843,644</u>	<u>4,022,396</u>	<u>50,130</u>	<u>14,916,170</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings

For the year ended December 31, 1999

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Operating revenues:				
County charges	\$ 16,280,413	2,367,773	32,455	18,680,641
Total operating revenues	<u>16,280,413</u>	<u>2,367,773</u>	<u>32,455</u>	<u>18,680,641</u>
Operating expenses:				
Patient/client services	13,820,861	2,461,830	89,896	16,372,587
Depreciation	276,661	428,497	9,261	714,419
Administrative	2,285,728	—	—	2,285,728
Total operating expenses	<u>16,383,250</u>	<u>2,890,327</u>	<u>99,157</u>	<u>19,372,734</u>
Operating loss	<u>(102,837)</u>	<u>(522,554)</u>	<u>(66,702)</u>	<u>(692,093)</u>
Nonoperating revenues (expenses):				
Interest income	184,257	84,055	—	268,312
Interest expense	(189,241)	(101,605)	—	(290,846)
Other	(1,053)	(1,700)	16,200	13,447
Total net nonoperating revenues (expenses)	<u>(6,037)</u>	<u>(19,250)</u>	<u>16,200</u>	<u>(9,087)</u>
Loss before operating transfers	<u>(108,874)</u>	<u>(541,804)</u>	<u>(50,502)</u>	<u>(701,180)</u>
Operating transfers:				
Operating transfers in	<u>108,874</u>	<u>600,000</u>	<u>50,585</u>	<u>759,459</u>
Net income	—	58,196	83	58,279
Depreciation on contributed fixed assets	—	42,595	967	43,562
Increase in retained earnings	—	100,791	1,050	101,841
Retained earnings, beginning of year, as restated	<u>1,511,908</u>	<u>486,861</u>	<u>29,396</u>	<u>2,028,165</u>
Retained earnings, end of year	<u>\$ 1,511,908</u>	<u>587,652</u>	<u>30,446</u>	<u>2,130,006</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 1999

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Cash flows from operating activities:				
Operating loss	\$ (102,837)	(522,554)	(66,702)	(692,093)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Depreciation expense	276,661	428,497	9,261	714,419
Amortization of bond issuance costs	8,747	2,726	—	11,473
Nonoperating revenues (expenses)	(1,053)	(1,700)	16,200	13,447
Loss on sale/disposal of fixed assets	6,133	—	—	6,133
Change in assets and liabilities:				
Due from other funds	911,042	(619,517)	6,039	297,564
Due from other governments	3,520	—	—	3,520
Accounts receivable	800,865	(229,083)	—	571,782
Prepaid items	(21,730)	(2,129)	(655)	(24,514)
Accounts payable	(178,150)	7,191	(977)	(171,936)
Accrued liabilities and withholdings	(28,373)	24,528	964	(2,881)
Due to other funds	(443,438)	680,663	348	237,573
Funds held as a fiduciary	(24,882)	—	—	(24,882)
Deferred revenue	—	—	10,895	10,895
Net cash provided by (used in) operating activities	<u>1,206,505</u>	<u>(231,378)</u>	<u>(24,627)</u>	<u>950,500</u>
Cash flows from capital financing activities:				
Purchases of fixed assets	(1,142,092)	(106,461)	(25,958)	(1,274,511)
Principal repayments – long-term debt	(667,447)	(137,207)	—	(804,654)
Proceeds from issuance of bonds	229,152	—	—	229,152
Bond issuance costs	(454)	—	—	(454)
Interest paid	<u>(202,649)</u>	<u>(101,115)</u>	<u>—</u>	<u>(303,764)</u>
Net cash used in capital financing activities	<u>(1,783,490)</u>	<u>(344,783)</u>	<u>(25,958)</u>	<u>(2,154,231)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 1999

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Cash flows from noncapital financing activities:				
Operating transfers in	\$ 108,874	600,000	50,585	759,459
Net cash provided by noncapital financing activities	108,874	600,000	50,585	759,459
Cash flows from investing activities:				
Sale of investments	336,996	—	—	336,996
Purchase of investments	(33,773)	—	—	(33,773)
Investment income received	184,257	84,055	—	268,312
Net cash provided by investing activities	487,480	84,055	—	571,535
Net increase in cash and cash equivalents	19,369	107,894	—	127,263
Cash and cash equivalents, beginning of year	358,694	166,680	—	525,374
Cash and cash equivalents, end of year	\$ 378,063	274,574	—	652,637

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Description of Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

- The Cumberland County Municipal Authority, a component unit, owns and leases real estate to various County departments.
- The Transportation Department primarily provides transportation services to clients of various County agencies and is reimbursed by those agencies for the services provided. It also provides transportation to its own clients, financed by user fees and grants.
- The Workers' Compensation Fund accounts for the County's risk management activities related to liabilities incurred as a result of workplace injuries.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Balance Sheet

December 31, 1999

Assets	Municipal Authority	Transportation Department	Workers' Compensation	Total
Current assets:				
Cash and cash equivalents	\$ —	200	1,111,947	1,112,147
Accounts receivable	—	69,787	—	69,787
Prepaid items	—	8,440	—	8,440
Fixed assets, net of depreciation	4,518,163	611,789	—	5,129,952
Total assets	\$ 4,518,163	690,216	1,111,947	6,320,326
Liabilities and Fund Equity				
Current liabilities:				
Accounts payable	\$ —	6,129	—	6,129
Claims payable	—	—	800,000	800,000
Due to other funds	—	54,164	—	54,164
Due to other governments	—	22,385	—	22,385
Deferred revenue	—	4,655	—	4,655
Total current liabilities	—	87,333	800,000	887,333
Long-term liabilities:				
Accrued liabilities and withholdings	—	51,099	—	51,099
Notes payable to General Fund	4,226,841	—	—	4,226,841
Total liabilities	4,226,841	138,432	800,000	5,165,273
Fund equity:				
Contributed capital	—	609,282	—	609,282
Retained earnings (deficit)	291,322	(57,498)	311,947	545,771
Total fund equity	291,322	551,784	311,947	1,155,053
Total liabilities and fund equity	\$ 4,518,163	690,216	1,111,947	6,320,326

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Fund Equity

For the year ended December 31, 1999

	<u>Municipal Authority</u>	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Operating revenues:				
County charges	\$ —	463,579	460,000	923,579
Rentals and other revenue	463,720	17,595	—	481,315
Total operating revenues	463,720	481,174	460,000	1,404,894
Operating expenses:				
Client services	—	922,303	—	922,303
Loss and loss adjusting	—	—	192,833	192,833
Depreciation	131,094	213,570	—	344,664
Administrative	—	—	87,237	87,237
Total operating expenses	131,094	1,135,873	280,070	1,547,037
Operating income (loss)	332,626	(654,699)	179,930	(142,143)
Nonoperating revenues (expenses):				
Grant revenue	—	321,825	—	321,825
Interest income	—	—	47,434	47,434
Interest expense	(248,748)	—	—	(248,748)
Total net nonoperating revenues (expenses)	(248,748)	321,825	47,434	120,511
Income (loss) before operating transfers	83,878	(332,874)	227,364	(21,632)
Operating transfers in	—	19,748	—	19,748
Net income (loss)	83,878	(313,126)	227,364	(1,884)
Depreciation on fixed assets acquired by capital grants	—	204,526	—	204,526
Increase (decrease) in retained earnings	83,878	(108,600)	227,364	202,642
Retained earnings, beginning of year	207,444	51,102	84,583	343,129
Retained earnings (deficit), end of year	\$ 291,322	(57,498)	311,947	545,771

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 1999

	<u>Municipal Authority</u>	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from operating activities:				
Operating income (loss)	\$ 332,626	(654,699)	179,930	(142,143)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	131,094	213,570	—	344,664
Loss on sale of fixed assets	—	2,026	—	2,026
Change in assets and liabilities:				
Accounts receivable	—	22,672	—	22,672
Other assets	—	(8,440)	—	(8,440)
Accounts payable	—	7,511	—	7,511
Accrued liabilities and withholdings	—	6,629	(27,113)	(20,484)
Due to other funds	—	34,860	—	34,860
Due to other governments	—	19,227	—	19,227
Deferred revenues	—	4,655	—	4,655
Net cash provided by (used in) operating activities	<u>463,720</u>	<u>(351,989)</u>	<u>152,817</u>	<u>264,548</u>
Cash flows from capital financing activities:				
Capital grants	—	271,202	—	271,202
Purchases of fixed assets	—	(260,786)	—	(260,786)
Interest paid	(248,748)	—	—	(248,748)
Net cash provided by (used in) capital financing activities	<u>(248,748)</u>	<u>10,416</u>	<u>—</u>	<u>(238,332)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 1999

	<u>Municipal Authority</u>	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from noncapital financing activities:				
Operating grants received	\$ —	321,825	—	321,825
Operating transfers in	—	19,748	—	19,748
Repayment of advance from General Fund	(214,972)	—	—	(214,972)
Net cash provided by (used in) noncapital activities	(214,972)	341,573	—	126,601
Cash flows from investing activities:				
Investment income received	—	—	47,434	47,434
Net cash provided by investing activities	—	—	47,434	47,434
Net increase in cash and cash equivalents	—	—	200,251	200,251
Cash and cash equivalents, beginning of year	—	200	911,696	911,896
Cash and cash equivalents, end of year	\$ —	200	1,111,947	1,112,147

COUNTY OF CUMBERLAND, PENNSYLVANIA

Fiduciary Funds

Description of Funds

Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. These include pension trust and agency funds. Pension trust funds are accounted for in essentially the same manner as proprietary funds because capital maintenance is critical. Agency funds are custodial in nature and do not involve measurement of results of operations.

- The Employees Retirement Trust Fund is a pension trust fund used to account for the retirement contributions of the County and its employees.
- The agency funds collect fees, fines, taxes, and grants for distribution to other governmental units and citizens for whom they were collected:

Clerk of Courts
Prothonotary
Recorder of Deeds
Treasurer
Register of Wills

Sheriff
Probation office
Domestic Relations Support Account
District Attorney
Children and Youth

COUNTY OF CUMBERLAND, PENNSYLVANIA

Fiduciary Funds

Combining Balance Sheet

December 31, 1999

Agency Funds

Assets	Pension Trust – Employees Retirement	Clerk of Courts	Prothonotary	Recorder of Deeds	Treasurer	Register of Wills	Sheriff	Probation Office	Domestic Relations Support Account	District Attorney	Total
Cash and cash equivalents	\$ 1,653,018	263,183	222,223	625,605	14,629	22,230	434,675	18,719	14,829	44,548	3,313,659
Investments	77,922,551	—	—	—	—	—	—	—	—	—	77,922,551
Accrued interest	333,959	—	—	—	—	—	—	—	—	—	333,959
Total assets	\$ 79,909,528	263,183	222,223	625,605	14,629	22,230	434,675	18,719	14,829	44,548	81,570,169
Liabilities and Fund Equity											
Liabilities:											
Due to other funds	\$ —	64,879	35,639	92,827	2,161	20,298	17,394	2,181	—	—	235,379
Due to other governments	—	36,608	13,980	532,778	12,468	1,932	9,306	—	—	—	607,072
Funds held as fiduciary	—	161,696	172,604	—	—	—	407,975	16,538	14,829	44,548	818,190
Total liabilities	—	263,183	222,223	625,605	14,629	22,230	434,675	18,719	14,829	44,548	1,660,641
Fund equity:											
Fund balance reserved for pension benefits	79,909,528	—	—	—	—	—	—	—	—	—	79,909,528
Total fund equity	79,909,528	—	—	—	—	—	—	—	—	—	79,909,528
Total liabilities and fund equity	\$ 79,909,528	263,183	222,223	625,605	14,629	22,230	434,675	18,719	14,829	44,548	81,570,169

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities – All Agency Funds

For the year ended December 31, 1999

	Balance, January 1, 1999	Additions	Deletions	Balance, December 31, 1999
Clerk of Courts				
Assets:				
Cash and cash equivalents	\$ 332,108	2,192,565	2,261,490	263,183
Liabilities:				
Due to other funds	\$ 58,489	1,064,301	1,057,911	64,879
Due to other governments	24,718	416,987	405,097	36,608
Funds held as fiduciary	248,901	711,277	798,482	161,696
	<u>\$ 332,108</u>	<u>2,192,565</u>	<u>2,261,490</u>	<u>263,183</u>
Prothonotary				
Assets:				
Cash and cash equivalents	\$ 300,837	576,052	654,666	222,223
Liabilities:				
Due to other funds	\$ 34,053	358,810	357,224	35,639
Due to other governments	12,592	169,703	168,315	13,980
Funds held as fiduciary	254,192	47,539	129,127	172,604
	<u>\$ 300,837</u>	<u>576,052</u>	<u>654,666</u>	<u>222,223</u>
Recorder of Deeds				
Assets:				
Cash and cash equivalents	\$ 863,542	15,638,891	15,876,828	625,605
Liabilities:				
Due to other funds	\$ 154,541	1,266,396	1,328,110	92,827
Due to other governments	709,001	14,372,495	14,548,718	532,778
	<u>\$ 863,542</u>	<u>15,638,891</u>	<u>15,876,828</u>	<u>625,605</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities – All Agency Funds

For the year ended December 31, 1999

	Balance, January 1, 1999	Additions	Deletions	Balance, December 31, 1999
Treasurer				
Assets:				
Cash and cash equivalents	\$ 11,705	194,249	191,325	14,629
Liabilities:				
Due to other funds	\$ 1,472	40,864	40,175	2,161
Due to other governments	10,233	153,385	151,150	12,468
	<u>\$ 11,705</u>	<u>194,249</u>	<u>191,325</u>	<u>14,629</u>
Register of Wills				
Assets:				
Cash and cash equivalents	\$ 30,307	14,346,047	14,354,124	22,230
Liabilities:				
Due to other funds	\$ 28,780	385,858	394,340	20,298
Due to other governments	1,527	13,960,189	13,959,784	1,932
	<u>\$ 30,307</u>	<u>14,346,047</u>	<u>14,354,124</u>	<u>22,230</u>
Sheriff				
Assets:				
Cash and cash equivalents	\$ 93,697	2,353,334	2,012,356	434,675
Liabilities:				
Due to other funds	\$ 13,050	248,297	243,953	17,394
Due to other governments	6,859	47,008	44,561	9,306
Funds held as fiduciary	73,788	2,058,029	1,723,842	407,975
	<u>\$ 93,697</u>	<u>2,353,334</u>	<u>2,012,356</u>	<u>434,675</u>
Probation Office				
Assets:				
Cash and cash equivalents	\$ 18,430	289	—	18,719
Liabilities:				
Due to other funds	\$ 1,892	289	—	2,181
Funds held as fiduciary	16,538	—	—	16,538
	<u>\$ 18,430</u>	<u>289</u>	<u>—</u>	<u>18,719</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities – All Agency Funds

For the year ended December 31, 1999

	Balance, January 1, 1999	Additions	Deletions	Balance, December 31, 1999
Domestic Relations Support Account				
Assets:				
Cash and cash equivalents	\$ 49,727	13,138,056	13,172,954	14,829
Liabilities:				
Funds held as fiduciary	\$ 49,727	13,138,056	13,172,954	14,829
District Attorney				
Assets:				
Cash and cash equivalents	\$ 86,514	17,513	59,479	44,548
Liabilities:				
Funds held as fiduciary	\$ 86,514	17,513	59,479	44,548
Children and Youth				
Assets:				
Cash and cash equivalents	\$ —	3,581,783	3,581,783	—
Liabilities:				
Funds held as fiduciary	\$ —	3,581,783	3,581,783	—
Total All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 1,786,867	52,038,779	52,165,005	1,660,641
Liabilities:				
Due to other funds	\$ 292,277	3,364,815	3,421,713	235,379
Due to other governments	764,930	29,119,767	29,277,625	607,072
Funds held as fiduciary	729,660	19,554,197	19,465,667	818,190
	\$ 1,786,867	52,038,779	52,165,005	1,660,641

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets Account Group

Description of the Account Group

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Infrastructure, or public domain general fixed assets, consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with other general fixed assets. Depreciation is provided on exhaustible general fixed assets using the straight-line method over the estimated useful life of the asset.

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Function and Activity

December 31, 1999

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund:				
Commissioners	\$ 42,221	—	42,221	—
Solicitor	870	—	870	—
County buildings	7,417,633	6,438,727	555,816	423,090
Board of Elections	82,523	—	82,015	508
Tax assessment	133,599	—	133,122	477
Tax reassessment	36,379	—	36,379	—
Treasurer	4,370	—	3,603	767
Controller	32,804	—	30,503	2,301
Budget	29,048	—	25,552	3,496
Recorder of Deeds	1,977	—	1,977	—
Administrative services	4,284	—	4,284	—
Data processing	251,946	—	251,946	—
Personnel	10,204	—	10,204	—
GIS	9,994	—	9,994	—
District Attorney – Admin	62,820	34	61,190	1,596
District Attorney – Trial	2,990	—	2,990	—
District Attorney – Criminal	58,635	—	58,110	525
District Attorney – Appellate	4,256	—	4,256	—
Security	3,165	—	3,165	—
Register of Wills	2,436	—	2,130	306
Sheriff	151,813	—	130,981	20,832
Coroner	6,169	—	6,169	—
Prothonotary	660	—	353	307
Clerk of Courts	33,821	—	25,420	8,401
Public Defender	19,228	—	19,228	—
Law library	4,730	—	3,194	1,536
Courts	147,730	30,818	108,558	8,354
District Justices – Administrator	1,234	—	1,234	—
District #09-3-03	3,375	—	3,375	—
District #09-1-02	6,079	—	6,079	—
District #09-3-01	3,004	—	3,004	—
District #09-3-02	1,210	—	944	266
District #09-3-04	2,231	—	1,773	458
District #09-3-05	1,158	—	1,158	—
District #09-2-01	4,811	—	4,811	—
District #09-1-01	687	—	687	—
Prison operations	4,964,514	4,818,552	77,360	68,602

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Function and Activity

December 31, 1999

	Total	Buildings	Movable furniture and equipment	Fixed equipment
General fund (continued):				
Prison security	\$ 1,366	—	—	1,366
Adult probation	27,567	473	27,094	—
Juvenile probation	34,583	—	34,583	—
Intermediate punishment	3,393	—	3,393	—
Emergency preparedness	72,958	45,968	26,990	—
Fire training	14,857	10,540	4,317	—
Vector control	11,596	—	11,596	—
Veteran affairs	1,524	—	1,524	—
Consumer affairs	3,398	678	2,720	—
Farm	4,248	—	2,502	1,746
Agricultural extension	30,451	3,274	27,037	140
Community services	893	—	893	—
Transportation authority	80	—	80	—
Total general fund	13,751,522	11,349,064	1,857,384	545,074
Other governmental funds:				
Domestic Relations Office	30,859	—	17,469	13,390
Children Services	59,204	—	58,669	535
Grants	15,382	—	15,382	—
Aging	52,581	—	52,168	413
District Attorney – Stop Grant	4,335	—	4,335	—
Central Booking	294,687	—	233,988	60,699
Human Services	6,437	—	6,437	—
Victim/Witness	10,144	—	10,144	—
ARD/DUI	1,407	—	1,407	—
Offender Supervision	59,746	—	56,476	3,270
Solid Waste	57,030	—	57,030	—
Conservation District	24,722	—	24,722	—
Law Enforcement Block Grant	10,265	—	10,265	—
Grants and administration	84,664	—	84,664	—
Homestead	23,858	—	23,858	—
56K	146,290	—	146,290	—
Insurance Fraud Prevention Authority	118,457	—	118,457	—
Total other governmental funds	1,000,068	—	921,761	78,307
Total general fixed assets allocated to functions	14,751,590	11,349,064	2,779,145	623,381
Land and improvements	606,299			
Total general fixed assets	\$ 15,357,889			

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 1999

	General fixed assets January 1, 1999	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 1999
General fund:					
Commissioners	\$ 42,475	11,909	(1,392)	(10,771)	42,221
Solicitor	1,132	—	—	(262)	870
County buildings	7,511,901	457,682	(1,384)	(550,566)	7,417,633
Board of elections	151,380	4,861	(3,272)	(70,446)	82,523
Tax assessment	191,761	—	(3,520)	(54,642)	133,599
Tax reassessment	—	40,421	—	(4,042)	36,379
Treasurer	9,800	—	—	(5,430)	4,370
Controller	46,139	2,398	(712)	(15,021)	32,804
Budget	39,007	—	(843)	(9,116)	29,048
Recorder of Deeds	445	2,195	(17)	(646)	1,977
Administrative services	7,339	—	—	(3,055)	4,284
Data processing	192,419	172,198	(2,185)	(110,486)	251,946
Personnel	13,752	—	—	(3,548)	10,204
GIS	—	11,105	—	(1,111)	9,994
District Attorney – Admin	91,387	4,258	(925)	(31,900)	62,820
District Attorney – Trial	4,186	—	—	(1,196)	2,990
District Attorney – Criminal	74,899	—	—	(16,264)	58,635
District Attorney – Appellate	5,472	—	—	(1,216)	4,256
Security	2,751	1,199	—	(785)	3,165
Register of Wills	4,452	—	—	(2,016)	2,436
Sheriff	153,163	56,780	(1,213)	(56,917)	151,813
Coroner	4,721	3,186	—	(1,738)	6,169
Prothonotary	3,144	—	—	(2,484)	660
Clerk of Courts	46,325	—	(151)	(12,353)	33,821
Public Defender	30,034	—	—	(10,806)	19,228
Law library	6,099	—	—	(1,369)	4,730
Courts	130,911	51,198	(3,172)	(31,207)	147,730
District Justices – Administrator	268	1,199	—	(233)	1,234
District #09-3-03	2,269	2,200	—	(1,094)	3,375
District #09-1-02	8,161	—	—	(2,082)	6,079
District #09-3-01	4,321	—	—	(1,317)	3,004
District #09-3-02	1,971	—	—	(761)	1,210
District #09-3-04	2,598	493	—	(860)	2,231
District #09-3-05	1,959	—	—	(801)	1,158
District #09-2-01	6,420	—	—	(1,609)	4,811
District #09-1-01	1,264	—	—	(577)	687

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 1999

	General fixed assets January 1, 1999	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 1999
General fund (continued):					
Prison operations	\$ 5,295,874	27,068	(15,935)	(342,493)	4,964,514
Prison security	1,913	—	—	(547)	1,366
Adult probation	40,591	7,320	(7,656)	(12,688)	27,567
Juvenile probation	33,749	2,783	(835)	(1,114)	34,583
Intermediate punishment	5,100	—	—	(1,707)	3,393
Emergency preparedness	80,170	7,101	—	(14,313)	72,958
Fire training	22,011	—	—	(7,154)	14,857
Vector control	14,134	2,825	—	(5,363)	11,596
Veterans' affairs	2,520	—	—	(996)	1,524
Consumer affairs	5,686	—	—	(2,288)	3,398
Farm	5,725	—	—	(1,477)	4,248
Agricultural extension	36,613	6,488	—	(12,650)	30,451
Community services	4,966	—	(1,865)	(2,208)	893
Transportation authority	240	—	—	(160)	80
Total general fund	14,343,617	876,867	(45,077)	(1,423,885)	13,751,522
Other governmental funds:					
Domestic Relations Office	39,142	—	—	(8,283)	30,859
Children Services	86,606	11,059	(11,119)	(27,342)	59,204
Grants	23,408	—	(1,134)	(6,892)	15,382
Aging	74,060	6,869	(225)	(28,123)	52,581
District Attorney – Stop Grant	5,378	—	—	(1,043)	4,335
Central Booking	134,732	214,242	—	(54,287)	294,687
Human Services	6,490	2,401	(517)	(1,937)	6,437
Victim/Witness	7,653	6,512	(982)	(3,039)	10,144
ARD/DUI	—	1,515	—	(108)	1,407
Offender Supervision	39,477	34,271	(997)	(13,005)	59,746
Solid Waste	75,861	14,239	(572)	(32,498)	57,030
Conservation District	22,398	9,898	—	(7,574)	24,722
Law Enforcement Block Grant	14,371	—	—	(4,106)	10,265
Grants and Administration	62,479	40,114	—	(17,929)	84,664
Homestead	—	26,509	—	(2,651)	23,858
56K	—	162,544	—	(16,254)	146,290
Insurance Fraud Prevent. Auth.	50,586	88,012	—	(20,141)	118,457
Total other governmental funds	642,641	618,185	(15,546)	(245,212)	1,000,068
Total general fixed assets allocated to functions	14,986,258	1,495,052	(60,623)	(1,669,097)	14,751,590
Land and improvements	606,299	—	—	—	606,299
Construction in progress	152,051	369,821	(521,872)	—	—
Total general fixed assets	\$ 15,744,608	1,864,873	(582,495)	(1,669,097)	15,357,889

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Source

December 31, 1999

General fixed assets:	
Land and improvements	\$ 606,299
Buildings	11,349,064
Movable furniture and equipment	2,779,145
Fixed equipment	623,381
Construction in progress	<u>—</u>
Total general fixed assets	\$ <u>15,357,889</u>
Investment in general fixed assets by source:	
General Fund	\$ 4,135,280
Special Revenue Funds	1,000,068
Capital Projects Fund	<u>10,222,541</u>
Total investment in general fixed assets	\$ <u>15,357,889</u>