

COUNTY OF CUMBERLAND, PENNSYLVANIA

Required Supplementary Information

(Unaudited)

Employees' Retirement Plan 1995 – 2000

Retirement Plan Contributions:

<u>Year ended December 31</u>	<u>Annual required contribution (1)</u>	<u>County contribution</u>	<u>Percentage contributed</u>
1995	\$ —	1,054,000	—
1996	—	184,475	—
1997	21,000	21,000	100%
1998	—	—	—
1999	—	—	—
2000	—	—	—

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, 2000
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 2000.
- (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 68 to 72 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, 2000

	Budget	Actual	Variance – favorable (unfavorable)
Revenues:			
Taxes:			
Real estate taxes – current	\$ 20,205,960	20,330,799	124,839
Real estate taxes – prior	372,470	403,731	31,261
Per capita taxes – current	557,793	611,530	53,737
Per capita taxes – prior	65,997	29,561	(36,436)
Library taxes – current	1,201,582	1,173,290	(28,292)
Library taxes – prior	(14,365)	24,030	38,395
Total taxes	22,389,437	22,572,941	183,504
Licenses and permits	85,225	43,587	(41,638)
Grants:			
Redevelopment Authority	822,231	854,048	31,817
Emergency management	85,778	65,810	(19,968)
Vocational education	14,363	15,124	761
Highway safety grant	129,425	117,679	(11,746)
Justice grants	939,619	911,812	(27,807)
DER/Department of Agriculture	87,388	72,931	(14,457)
Economic Development	20,100	20,990	890
Payments in lieu of taxes	256,340	92,944	(163,396)
Total grants	2,355,244	2,151,338	(203,906)
County charges:			
Sheriff office fees	208,740	212,308	3,568
Clerk of Courts fees	8,000	14,777	6,777
Prothonotary fees	260,000	261,493	1,493
Register of Wills fees	418,577	367,125	(51,452)
Recorder of Deeds fees	964,562	703,759	(260,803)
Tax Claim Bureau	299,000	294,805	(4,195)
Prison	431,000	664,627	233,627
District Justices	861,000	853,890	(7,110)
Public Defenders	6,000	9,989	3,989
Other	1,062,468	935,668	(126,800)
Total county charges	4,519,347	4,318,441	(200,906)
Court costs, fines, and forfeits	545,686	584,959	39,273
Interest	832,713	803,758	(28,955)

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, 2000

	Budget	Actual	Variance – favorable (unfavorable)
Revenues (continued):			
Contributions and other:			
Rents	\$ 16,381	4,245	(12,136)
Other income	526,177	685,304	159,127
Indirect cost reimbursements	697,247	725,951	28,704
Total contributions and other	1,239,805	1,415,500	175,695
Total revenues	31,967,457	31,890,524	(76,933)
Expenditures:			
Current:			
General government – administrative:			
Commissioners	611,807	584,616	27,191
Solicitor	189,224	188,999	225
Elections	553,167	539,492	13,675
Controller	624,457	621,403	3,054
Budget	779,720	765,517	14,203
Tax Claims	98,450	98,309	141
Treasurer	197,909	194,333	3,576
Tax collectors administration	—	535	(535)
Personnel	272,624	262,266	10,358
Tax assessment	1,743,967	2,029,660	(285,693)
Recorder of Deeds	416,464	403,911	12,553
Administrative services	298,492	275,867	22,625
Data processing	946,548	895,415	51,133
Insurance	201,942	202,764	(822)
Human services fiscal operations	82,029	73,428	8,601
County buildings	1,390,532	1,237,730	152,802
Total general government – administrative	8,407,332	8,374,245	33,087
General government – judicial:			
Building security	249,788	249,591	197
Courts	1,589,887	1,580,126	9,761
Court appointed advocate	12,191	12,063	128
District Justices	1,462,827	1,467,021	(4,194)
Law Library	116,375	98,657	17,718

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
General government – judicial, continued:			
Clerk of Courts	\$ 414,246	440,884	(26,638)
Coroner	263,311	259,724	3,587
Court Administrator	28,237	39,738	(11,501)
Public Defender	698,306	667,679	30,627
District Attorney	1,473,691	1,460,032	13,659
Prothonotary	323,863	319,712	4,151
Register of Wills	302,671	298,421	4,250
Sheriff	1,504,809	1,592,177	(87,368)
Total general government – judicial	<u>8,440,202</u>	<u>8,485,825</u>	<u>(45,623)</u>
Public safety:			
Prison	5,175,723	4,977,608	198,115
Probation and parole	2,084,761	2,079,123	5,638
Emergency management & communications	381,442	362,492	18,950
Vector control	161,529	124,494	37,035
Fire training	69,470	62,414	7,056
Highway safety	129,223	124,570	4,653
Total public safety	<u>8,002,148</u>	<u>7,730,701</u>	<u>271,447</u>
Human services:			
MH/MR	443,037	459,780	(16,743)
Drug and Alcohol	152,809	177,019	(24,210)
Military affairs	133,797	130,699	3,098
Consumer protection	—	405	(405)
Community services	19,325	7,743	11,582
Other	681,327	576,689	104,638
Total human services	<u>1,430,295</u>	<u>1,352,335</u>	<u>77,960</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
Culture and recreation:			
Libraries	\$ 1,654,093	1,691,517	(37,424)
Historical and civic association	45,163	45,425	(262)
Planning and zoning	243,094	235,529	7,565
Total culture and recreation	<u>1,942,350</u>	<u>1,972,471</u>	<u>(30,121)</u>
Conservation and development:			
Small communities development	822,231	721,582	100,649
Agriculture extension	282,671	266,919	15,752
Traffic impact study	3,740	3,740	—
Stormwater management	75,000	51,546	23,454
Other	—	5,000	(5,000)
Total conservation and development	<u>1,183,642</u>	<u>1,048,787</u>	<u>134,855</u>
Other	<u>61,717</u>	<u>20,816</u>	<u>40,901</u>
Total expenditures	<u>29,467,686</u>	<u>28,985,180</u>	<u>482,506</u>
Excess of revenues over expenditures	<u>2,499,771</u>	<u>2,905,344</u>	<u>405,573</u>
Other financing sources (uses):			
Transfer from County Nursing Home	500,000	280,459	(219,541)
Transfer from Capital Projects	304,871	789,094	484,223
Transfer from Office of Aging	—	98,979	98,979
Transfer from Solid Waste	500,000	500,000	—
Transfer from ARD/DUI	100,000	102,324	2,324
Transfer from Offender Supervision	75,000	75,000	—
Transfer to Domestic Relations	(384,803)	(502,816)	(118,013)
Transfer to Children Services	(1,000,000)	(1,089,173)	(89,173)
Transfer to Central Booking	(449,911)	(408,984)	40,927
Transfer to Office of Aging	(125,000)	(110,504)	14,496
Transfer to Debt Service	(2,425,768)	(2,794,767)	(368,999)
Transfer to Hazardous Materials	(57,737)	(42,837)	14,900
Transfer to 911	(740,560)	(323,358)	417,202
Transfer to STOP Grant	(49,999)	(48,559)	1,440
Transfer to IFPA/ATPA	—	(998)	(998)

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, 2000

	Budget	Actual	Variance – favorable (unfavorable)
Transfer to Transportation	\$ (19,748)	(14,811)	4,937
Transfer to Grant Administration	(210,941)	(190,507)	20,434
Transfer to Victim Witness	(40,893)	(32,164)	8,729
Transfer to Component Units	(75,262)	(55,577)	19,685
Proceeds from Capital leases	72,175	72,176	1
Total other financing sources (uses)	(4,028,576)	(3,697,023)	331,553
Excess of revenues and other sources over expenditures and other uses	(1,528,805)	(791,679)	737,126
Fund balance at beginning of year	7,000,000	8,143,973	1,143,973
Fund balance at end of year	\$ 5,471,195	7,352,294	1,881,099

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, 2000

	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
Assets													
Cash and cash equivalents	\$ 345,856	60,404	188,962	300	—	—	—	—	102,290	—	306,768	244,649	1,249,229
Investments	—	—	388,000	—	—	—	—	—	—	—	871,000	—	1,259,000
Due from other funds	3,292	—	—	—	37,203	132,264	—	32,614	—	200	—	16,905	222,478
Due from other governments	23,472	334,307	22,025	1,999,738	—	—	31,230	—	—	—	10,609	—	2,421,381
Accounts receivable	—	3,012	88,122	28,747	7,500	403,167	—	9,371	5,144	—	119,780	1,745	666,588
Other assets	—	—	2,917	—	—	—	—	—	—	—	600	—	3,517
Total assets	\$ 372,620	397,723	690,026	2,028,785	44,703	535,431	31,230	41,985	107,434	200	1,308,757	263,299	5,822,193
Liabilities and Fund Balances													
Liabilities:													
Accounts payable	\$ 26,673	6,940	112,792	250,861	13,243	211,812	2,728	11,179	17,545	200	29,880	55,595	739,448
Accrued liabilities and withholdings	—	12,500	—	—	209	—	623	—	—	—	—	—	13,332
Due to other funds	—	349,321	151,436	1,681,019	—	—	27,844	—	—	—	10,217	—	2,219,837
Due to other governments	—	—	—	—	—	—	—	—	—	—	—	—	—
Deferred revenue	—	—	—	96,905	31,251	129	35	30,806	—	—	15,650	—	174,776
Other liabilities	—	28,962	—	—	—	—	—	—	—	—	—	—	28,962
Total liabilities	26,673	397,723	264,228	2,028,785	44,703	211,941	31,230	41,985	17,545	200	55,747	55,595	3,176,355
Fund balances:													
Reserved for restricted contributions	—	—	425,798	—	—	—	—	—	—	—	—	—	425,798
Unreserved	345,947	—	—	—	—	323,490	—	—	89,889	—	1,253,010	207,704	2,220,040
Total fund balances	345,947	—	425,798	—	—	323,490	—	—	89,889	—	1,253,010	207,704	2,645,838
Total liabilities and fund balances	\$ 372,620	397,723	690,026	2,028,785	44,703	535,431	31,230	41,985	107,434	200	1,308,757	263,299	5,822,193

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

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

For the year ended December 31, 2000

	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	\$ 410,013	1,091,529	2,436,523	5,420,501	364,127	2,362,745	139,397	221,368	—	—	200,763	—	12,646,966
County charges	—	98,638	—	318,823	—	71,064	2,225	—	73,322	308,179	534,052	228,119	1,634,422
Court costs, fines, and forfeits	—	43,503	—	—	—	—	248,837	—	—	—	—	—	292,340
Interest	21,553	1,036	48,287	—	1,094	2,338	—	—	5,270	—	88,158	18,279	186,015
Contributions and other	—	1,613	107,364	—	3	40,156	12,433	—	—	—	13,802	—	175,371
Total revenues	431,566	1,236,319	2,592,174	5,739,324	365,224	2,476,303	402,892	221,368	78,592	308,179	836,775	246,398	14,935,114
Expenditures:													
Current:													
General government – administrative	—	—	—	—	—	—	—	—	135,166	—	—	—	135,166
General government – judicial	—	1,739,135	—	—	—	—	811,876	—	—	211,363	—	—	2,762,374
Public works and enterprises	532,350	—	—	—	—	—	—	—	—	—	487,246	—	1,019,596
Human services	—	—	2,677,981	6,865,011	327,630	2,319,799	—	253,533	—	—	—	—	12,443,954
Conservation and development	—	—	—	—	—	—	—	—	—	—	—	414,993	414,993
Total expenditures	532,350	1,739,135	2,677,981	6,865,011	327,630	2,319,799	811,876	253,533	135,166	211,363	487,246	414,993	16,776,083
Excess (deficiency) of revenues over expenditures	(100,784)	(502,816)	(85,807)	(1,125,687)	37,594	156,504	(408,984)	(32,165)	(56,574)	96,816	349,529	(168,595)	(1,840,969)
Other financing sources (uses):													
Operating transfers in	—	502,816	111,584	1,125,687	—	—	408,984	32,165	—	—	—	—	2,181,236
Operating transfers out	—	—	(98,979)	—	(37,594)	—	—	—	—	(186,520)	(500,000)	—	(823,093)
Total other financing sources (uses)	—	502,816	12,605	1,125,687	(37,594)	—	408,984	32,165	—	(186,520)	(500,000)	—	1,358,143
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(100,784)	—	(73,202)	—	—	156,504	—	—	(56,574)	(89,704)	(150,471)	(168,595)	(482,826)
Fund balances, beginning of year, as restated	446,731	—	499,000	—	—	166,986	—	—	146,463	89,704	1,403,481	376,299	3,128,664
Fund balances, end of year	\$ 345,947	—	425,798	—	—	323,490	—	—	89,889	—	1,253,010	207,704	2,645,838

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants:			
Liquid fuels tax	\$ 563,056	410,013	(153,043)
Interest	8,000	21,553	13,553
Total revenues	<u>571,056</u>	<u>431,566</u>	<u>(139,490)</u>
Expenditures:			
Current:			
Public works and enterprises	<u>541,575</u>	<u>532,350</u>	<u>9,225</u>
Total expenditures	<u>541,575</u>	<u>532,350</u>	<u>9,225</u>
Excess (deficiency) of revenues over expenditures	29,481	(100,784)	(130,265)
Fund balance, beginning of year	<u>403,000</u>	<u>446,731</u>	<u>43,731</u>
Fund balance, end of year	<u>\$ 432,481</u>	<u>345,947</u>	<u>(86,534)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 1,221,286	1,091,529	(129,757)
County charges	49,100	98,638	49,538
Court costs, fines, and forfeitures	54,100	43,503	(10,597)
Interest	1,070	1,036	(34)
Contributions and other	1,350	1,613	263
	<u>1,326,906</u>	<u>1,236,319</u>	<u>(90,587)</u>
Total revenues			
Expenditures:			
Current:			
General government – judicial	1,711,709	1,739,135	(27,426)
	<u>1,711,709</u>	<u>1,739,135</u>	<u>(27,426)</u>
Total expenditures			
Deficiency of revenues over expenditures	(384,803)	(502,816)	(118,013)
Other financing sources:			
Operating transfers in	384,803	502,816	118,013
	<u>384,803</u>	<u>502,816</u>	<u>118,013</u>
Total other financing sources			
Excess of revenues and other financing sources over expenditures	—	—	—
Fund deficit, beginning of year	(64,000)	—	64,000
Fund deficit, end of year	<u>\$ (64,000)</u>	<u>—</u>	<u>64,000</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 2,341,450	2,436,523	95,073
Interest	—	48,287	48,287
Contributions and other	133,835	107,364	(26,471)
	<u>2,475,285</u>	<u>2,592,174</u>	<u>116,889</u>
Total revenues			
Expenditures:			
Current:			
Human services	2,595,896	2,677,981	(82,085)
	<u>2,595,896</u>	<u>2,677,981</u>	<u>(82,085)</u>
Total expenditures			
Deficiency of revenues over expenditures	<u>(120,611)</u>	<u>(85,807)</u>	<u>34,804</u>
Other financing sources (uses):			
Operating transfers in	128,000	111,584	(16,416)
Operating transfers out	—	(98,979)	(98,979)
	<u>128,000</u>	<u>12,605</u>	<u>(115,395)</u>
Total other financing sources			
Excess (deficiency) of revenues and other financing sources over expenditures	7,389	(73,202)	(80,591)
Fund balance, beginning of year	—	499,000	499,000
Fund balance, end of year	\$ <u>7,389</u>	<u>425,798</u>	<u>418,409</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 5,137,254	5,420,501	283,247
County charges	216,223	318,823	102,600
Total revenues	<u>5,353,477</u>	<u>5,739,324</u>	<u>385,847</u>
Expenditures:			
Current:			
Human services	<u>6,893,914</u>	<u>6,865,011</u>	<u>28,903</u>
Total expenditures	<u>6,893,914</u>	<u>6,865,011</u>	<u>28,903</u>
Deficiency of revenues over expenditures	<u>(1,540,437)</u>	<u>(1,125,687)</u>	<u>414,750</u>
Other financing sources:			
Operating transfers in	<u>1,540,437</u>	<u>1,125,687</u>	<u>(414,750)</u>
Total other financing sources	<u>1,540,437</u>	<u>1,125,687</u>	<u>(414,750)</u>
Deficiency 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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 350,895	364,127	13,232
Interest	—	1,094	1,094
Contributions and other	—	3	3
	<u>350,895</u>	<u>365,224</u>	<u>14,329</u>
Total revenues			
Expenditures:			
Current:			
Human services	310,315	327,630	(17,315)
	<u>310,315</u>	<u>327,630</u>	<u>(17,315)</u>
Total expenditures			
	<u>310,315</u>	<u>327,630</u>	<u>(17,315)</u>
Excess of revenues over expenditures	<u>40,580</u>	<u>37,594</u>	<u>(2,986)</u>
Other financing uses:			
Operating transfers out	(40,580)	(37,594)	2,986
	<u>(40,580)</u>	<u>(37,594)</u>	<u>2,986</u>
Total other financing uses			
	<u>(40,580)</u>	<u>(37,594)</u>	<u>2,986</u>
Excess of revenues and other financing sources over expenditures	—	—	—
Fund balance, beginning of year	—	—	—
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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 2,229,542	2,362,745	133,203
County Charges	—	71,064	71,064
Interest	—	2,338	2,338
Contributions and other	68,232	40,156	(28,076)
Total revenues	<u>2,297,774</u>	<u>2,476,303</u>	<u>178,529</u>
Expenditures:			
Current:			
Human services	<u>2,200,210</u>	<u>2,319,799</u>	<u>(119,589)</u>
Total expenditures	<u>2,200,210</u>	<u>2,319,799</u>	<u>(119,589)</u>
Excess of revenues over expenditures	<u>97,564</u>	<u>156,504</u>	<u>(58,940)</u>
Fund balance, beginning of year, as restated	<u>—</u>	<u>166,986</u>	<u>(166,986)</u>
Fund balance, end of year	<u>\$ 97,564</u>	<u>323,490</u>	<u>(225,926)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 131,162	139,397	8,235
County Charges	—	2,225	2,225
Court costs, fines, and forfeits	203,640	248,837	45,197
Contributions and other	7,300	12,433	5,133
	<u>342,102</u>	<u>402,892</u>	<u>60,790</u>
Total revenues			
Expenditures:			
Current:			
General government – judicial	792,013	811,876	(19,863)
	<u>792,013</u>	<u>811,876</u>	<u>(19,863)</u>
Total expenditures			
Deficiency of revenues over expenditures	(449,911)	(408,984)	40,927
Other financing sources:			
Operating transfers in	449,911	408,984	(40,927)
	<u>449,911</u>	<u>408,984</u>	<u>(40,927)</u>
Total other financing sources			
Excess of revenues and other financing sources over expenditures	—	—	—
Fund deficit, beginning of year	(298,000)	—	298,000
Fund deficit, end of year	<u>\$ (298,000)</u>	<u>—</u>	<u>298,000</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 216,795	221,368	4,573
Contributions and other	5,074	—	(5,074)
Total revenues	<u>221,869</u>	<u>221,368</u>	<u>(501)</u>
Expenditures:			
Current:			
Human services	<u>265,223</u>	<u>253,533</u>	<u>11,690</u>
Total expenditures	<u>265,223</u>	<u>253,533</u>	<u>11,690</u>
Deficiency of revenues over expenditures	<u>(43,354)</u>	<u>(32,165)</u>	<u>11,189</u>
Other financing sources:			
Operating transfers in	<u>43,354</u>	<u>32,165</u>	<u>(11,189)</u>
Total other financing sources	<u>43,354</u>	<u>32,165</u>	<u>(11,189)</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

Records Improvement

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

For the year ended December 31, 2000

	Budget	Actual	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 48,540	73,322	24,782
Interest	—	5,270	5,270
Total revenues	48,540	78,592	30,052
Expenditures:			
Current:			
General government – administrative	191,538	135,166	56,372
Total expenditures	191,538	135,166	56,372
Deficiency of revenues over expenditures	(142,998)	(56,574)	86,424
Fund balance, beginning of year	73,000	146,463	73,463
Fund balance, end of year	<u><u>\$ (69,998)</u></u>	<u><u>89,889</u></u>	<u><u>159,887</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
County charges	\$ 212,000	308,179	96,179
Total revenues	<u>212,000</u>	<u>308,179</u>	<u>96,179</u>
Expenditures:			
Current:			
General government – judicial	<u>95,200</u>	<u>211,363</u>	<u>(116,163)</u>
Total expenditures	<u>95,200</u>	<u>211,363</u>	<u>(116,163)</u>
Excess of revenues over expenditures	<u>116,800</u>	<u>96,816</u>	<u>(19,984)</u>
Other financing uses:			
Operating transfers out	<u>(100,000)</u>	<u>(186,520)</u>	<u>(86,520)</u>
Total other financing sources	<u>(100,000)</u>	<u>(186,520)</u>	<u>(86,520)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>16,800</u>	<u>(89,704)</u>	<u>(106,504)</u>
Fund balance, beginning of year	<u>49,000</u>	<u>89,704</u>	<u>40,704</u>
Fund balance, end of year	<u>\$ 65,800</u>	<u>—</u>	<u>(65,800)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance -- favorable (unfavorable)</u>
Revenues:			
Grants	\$ 216,000	200,763	(15,237)
County charges	405,000	534,052	129,052
Interest	—	88,158	88,158
Contributions and other	18,500	13,802	(4,698)
Total revenues	<u>639,500</u>	<u>836,775</u>	<u>197,275</u>
Expenditures:			
Current:			
Public works and enterprises	547,990	487,246	60,744
Total expenditures	<u>547,990</u>	<u>487,246</u>	<u>60,744</u>
Excess of revenues over expenditures	<u>91,510</u>	<u>349,529</u>	<u>258,019</u>
Other financing uses:			
Operating transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>—</u>
Total other financing uses	<u>(500,000)</u>	<u>(500,000)</u>	<u>—</u>
Deficiency of revenues and other financing sources over expenditures	<u>(408,490)</u>	<u>(150,471)</u>	<u>258,019</u>
Fund balance, beginning of year, as restated	<u>1,660,000</u>	<u>1,403,481</u>	<u>(256,519)</u>
Fund balance, end of year	<u>\$ 1,251,510</u>	<u>1,253,010</u>	<u>1,500</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Affordable Housing

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

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
County charges	\$ 218,000	228,119	10,119
Interest	18,500	18,279	(221)
Total revenues	<u>236,500</u>	<u>246,398</u>	<u>9,898</u>
Expenditures:			
Current:			
Conservation and development	<u>405,650</u>	<u>414,993</u>	<u>(9,343)</u>
Total expenditures	<u>405,650</u>	<u>414,993</u>	<u>(9,343)</u>
Deficiency of revenues over expenditures	<u>(169,150)</u>	<u>(168,595)</u>	<u>555</u>
Fund balance, beginning of year	<u>265,000</u>	<u>376,299</u>	<u>111,299</u>
Fund balance, end of year	<u><u>\$ 95,850</u></u>	<u><u>207,704</u></u>	<u><u>111,854</u></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, 2000

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current assets:				
Cash and cash equivalents	\$ 3,937,424	6,576,519	—	10,513,943
Investments	413,000	—	—	413,000
Due from other funds	253,823	65,380	—	319,203
Due from other governments	880,392	—	—	880,392
Accounts receivable:				
Patient accounts receivable	3,079,253	190,211	—	3,269,464
Other receivables	—	16,503	—	16,503
Prepaid items	3,771	9,095	—	12,866
Total current assets	<u>8,567,663</u>	<u>6,857,708</u>	<u>—</u>	<u>15,425,371</u>
Restricted assets:				
Patient cash	248,563	—	—	248,563
Investments	731,000	—	—	731,000
Total restricted assets	<u>979,563</u>	<u>—</u>	<u>—</u>	<u>979,563</u>
Fixed assets, net of depreciation	<u>5,716,765</u>	<u>4,757,463</u>	<u>60,723</u>	<u>10,534,951</u>
Other assets:				
Other assets	<u>126,123</u>	<u>168,417</u>	<u>—</u>	<u>294,540</u>
Total assets	<u>\$ 15,390,114</u>	<u>11,783,588</u>	<u>60,723</u>	<u>27,234,425</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 2000

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current liabilities:				
Accounts payable	\$ 522,613	965,788	728	1,489,129
Accrued liabilities and withholdings:				
Accrued payroll	13,706	12,833	—	26,539
Accrued interest	23,923	15,566	—	39,489
Due to other funds	2,077,155	972,256	3,359	3,052,770
Deferred revenue	—	—	18,870	18,870
Funds held as fiduciary	383,536	—	—	383,536
Current maturities of long-term debt	72,912	151,577	—	224,489
	<u>3,093,845</u>	<u>2,118,020</u>	<u>22,957</u>	<u>5,234,822</u>
Total current liabilities				
Long-term liabilities:				
Accrued expenses and withholdings:				
Accrued vacation and sick pay	636,842	189,636	6,516	832,994
Long-term debt	6,980,172	9,086,343	—	16,066,515
	<u>7,617,014</u>	<u>9,275,979</u>	<u>6,516</u>	<u>16,899,509</u>
Total long-term liabilities				
Total liabilities	<u>10,710,859</u>	<u>11,393,999</u>	<u>29,473</u>	<u>22,134,331</u>
Fund equity:				
Contributed capital	2,373,057	182,518	9,262	2,564,837
Retained earnings:				
Reserved for restricted contributions	731,000	—	—	731,000
Unreserved	1,575,198	207,071	21,988	1,804,257
	<u>4,679,255</u>	<u>389,589</u>	<u>31,250</u>	<u>5,100,094</u>
Total fund equity				
Total liabilities and fund equity	<u>\$ 15,390,114</u>	<u>11,783,588</u>	<u>60,723</u>	<u>27,234,425</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

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

For the year ended December 31, 2000

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Operating revenues:				
County charges	\$ 17,351,645	2,236,510	25,700	19,613,855
Contributions and other	10,276	—		10,276
Total operating revenues	17,361,921	2,236,510	25,700	19,624,131
Operating expenses:				
Patient/client services	13,624,980	2,252,807	76,334	15,954,121
Depreciation	275,482	327,479	11,200	614,161
Administrative	2,364,057	163,990	3,468	2,531,515
Total operating expenses	16,264,519	2,744,276	91,002	19,099,797
Operating income (loss)	1,097,402	(507,766)	(65,302)	524,334
Nonoperating revenues (expenses):				
Grants	—	—	791	791
Interest income	188,350	180,228	—	368,578
Interest expense	(217,479)	(181,472)	—	(398,951)
Other	6,476	(421)	10,800	16,855
Total net nonoperating revenues (expenses)	(22,653)	(1,665)	11,591	(12,727)
Gain (loss) before operating transfers	1,074,749	(509,431)	(53,711)	511,607
Operating transfers:				
Operating transfers in	—	323,358	42,837	366,195
Operating transfers out	(280,459)	—	—	(280,459)
Net income (loss)	794,290	(186,073)	(10,874)	597,343
Depreciation on contributed fixed assets	—	17,794	2,416	20,210
Increase (decrease) in retained earnings	794,290	(168,279)	(8,458)	617,553
Retained earnings, beginning of year, as restated	1,511,908	375,350	30,446	1,917,704
Retained earnings, end of year	\$ 2,306,198	207,071	21,988	2,535,257

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2000

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Cash flows from operating activities:				
Operating income (loss)	\$ 1,097,402	(507,766)	(65,302)	524,334
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Depreciation expense	275,482	327,479	11,200	614,161
Amortization of bond issuance costs	802	490	—	1,292
Nonoperating revenues (expenses)	6,476	(421)	10,800	16,855
Loss on sale/disposal of fixed assets	1,532	381	—	1,913
Change in assets and liabilities:				
Due from other funds	2,175,479	—	8,534	2,184,013
Due from other governments	(872,987)	1,689,570	—	816,583
Accounts receivable	(37,801)	191,547	—	153,746
Prepaid items	18,016	(218,312)	655	(199,641)
Accounts payable	234,047	939,268	608	1,173,923
Accrued liabilities and withholdings	(495,621)	(49,639)	(340)	(545,600)
Due to other funds	663,285	226,213	3,011	892,509
Funds held as a fiduciary	8,632	—	—	8,632
Deferred revenue	—	—	7,975	7,975
Net cash provided by (used in) operating activities	<u>3,074,744</u>	<u>2,598,810</u>	<u>(22,859)</u>	<u>5,650,695</u>
Cash flows from capital financing activities:				
Purchases of fixed assets	(2,435,535)	(3,464,986)	(20,769)	(5,921,290)
Principal repayments – long-term debt	(69,446)	(141,897)	—	(211,343)
Proceeds from issuance of bonds	3,820,248	7,119,752	—	10,940,000
Bond issuance costs	(68,001)	(131,848)	—	(199,849)
Interest paid	(237,977)	(181,472)	—	(419,449)
Net cash provided by (used in) capital financing activities	<u>1,009,289</u>	<u>3,199,549</u>	<u>(20,769)</u>	<u>4,188,069</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2000

	<u>County Nursing Home</u>	<u>911 Fund</u>	<u>Hazardous Materials</u>	<u>Totals</u>
Cash flows from noncapital financing activities:				
Operating grants received	\$ —	—	791	791
Operating transfers in	—	323,358	42,837	366,195
Operating transfers out	(280,459)	—	—	(280,459)
Net cash provided by (used in) noncapital financing activities	<u>(280,459)</u>	<u>323,358</u>	<u>43,628</u>	<u>86,527</u>
Cash flows from investing activities:				
Sale of investments				—
Purchase of investments	(184,000)	—	—	(184,000)
Investment income received	188,350	180,228	—	368,578
Net cash provided by investing activities	<u>4,350</u>	<u>180,228</u>	<u>—</u>	<u>184,578</u>
Net increase in cash and cash equivalents	3,807,924	6,301,945	—	10,109,869
Cash and cash equivalents, beginning of year	<u>378,063</u>	<u>274,574</u>	<u>—</u>	<u>652,637</u>
Cash and cash equivalents, end of year	<u>\$ 4,185,987</u>	<u>6,576,519</u>	<u>—</u>	<u>10,762,506</u>

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 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, 2000

Assets	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Current assets:			
Cash and cash equivalents	\$ 200	1,261,053	1,261,253
Due from other governments	86,268	—	86,268
Accounts receivable	24	5,499	5,523
Fixed assets, net of depreciation	<u>631,212</u>	<u>—</u>	<u>631,212</u>
Total assets	<u>\$ 717,704</u>	<u>1,266,552</u>	<u>1,984,256</u>
Liabilities and Fund Equity			
Current liabilities:			
Accounts payable	\$ 8,424	13,792	22,216
Accrued liabilities and withholdings:			
Claims payable	—	955,774	955,774
Due to other funds	88,671	—	88,671
Deferred revenue	<u>49,756</u>	<u>—</u>	<u>49,756</u>
Total current liabilities	<u>146,851</u>	<u>969,566</u>	<u>1,116,417</u>
Long-term liabilities:			
Accrued liabilities and withholdings:			
Accrued vacation and sick pay	<u>56,960</u>	<u>—</u>	<u>56,960</u>
Total liabilities	<u>203,811</u>	<u>969,566</u>	<u>1,173,377</u>
Fund equity:			
Contributed capital	625,238	—	625,238
Retained earnings (deficit)	<u>(111,345)</u>	<u>296,986</u>	<u>185,641</u>
Total fund equity	<u>513,893</u>	<u>296,986</u>	<u>810,879</u>
Total liabilities and fund equity	<u>\$ 717,704</u>	<u>1,266,552</u>	<u>1,984,256</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

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

For the year ended December 31, 2000

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Operating revenues:			
County charges	\$ 58,079	400,000	458,079
Rentals and other revenue	496,591	—	496,591
Total operating revenues	<u>554,670</u>	<u>400,000</u>	<u>954,670</u>
Operating expenses:			
Client services	976,361	—	976,361
Loss and loss adjusting	—	397,744	397,744
Depreciation	228,237	—	228,237
Administrative	—	83,279	83,279
Total operating expenses	<u>1,204,598</u>	<u>481,023</u>	<u>1,685,621</u>
Operating loss	<u>(649,928)</u>	<u>(81,023)</u>	<u>(730,951)</u>
Nonoperating revenues:			
Grant revenue	353,969	—	353,969
Interest income	—	66,062	66,062
Total net nonoperating revenues	<u>353,969</u>	<u>66,062</u>	<u>420,031</u>
Loss before operating transfers	(295,959)	(14,961)	(310,920)
Operating transfers in	<u>14,811</u>	<u>—</u>	<u>14,811</u>
Net loss	(281,148)	(14,961)	(296,109)
Depreciation on fixed assets acquired by capital grants	<u>227,301</u>	<u>—</u>	<u>227,301</u>
Decrease in retained earnings	(53,847)	(14,961)	(68,808)
Retained earnings (deficit), beginning of year, as restated	<u>(57,498)</u>	<u>311,947</u>	<u>254,449</u>
Retained earnings (deficit), end of year	<u>\$ (111,345)</u>	<u>296,986</u>	<u>185,641</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2000

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from operating activities:			
Operating loss	\$ (649,928)	(81,023)	(730,951)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:			
Depreciation expense	228,237	—	228,237
Loss on sale of fixed assets	759	—	759
Change in assets and liabilities:			
Accounts receivable	69,763	(5,499)	64,264
Other assets	8,440	—	8,440
Accounts payable	2,295	—	2,295
Accrued liabilities and withholdings	5,861	169,566	175,427
Due to other funds	34,507	—	34,507
Due to other governments	(108,653)	—	(108,653)
Deferred revenues	45,101	—	45,101
	<u>(363,618)</u>	<u>83,044</u>	<u>(280,574)</u>
Net cash provided by (used in) operating activities			
Cash flows from capital financing activities:			
Capital grants	243,257	—	243,257
Purchases of fixed assets	(248,419)	—	(248,419)
	<u>(5,162)</u>	<u>—</u>	<u>(5,162)</u>
Net cash used in capital financing activities			

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2000

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from noncapital financing activities:			
Operating grants received	\$ 353,969	—	353,969
Operating transfers in	<u>14,811</u>	<u>—</u>	<u>14,811</u>
Net cash provided by (used in) noncapital activities	<u>368,780</u>	<u>—</u>	<u>368,780</u>
Cash flows from investing activities:			
Investment income received	<u>—</u>	<u>66,062</u>	<u>66,062</u>
Net cash provided by investing activities	<u>—</u>	<u>66,062</u>	<u>66,062</u>
Net increase in cash and cash equivalents	<u>—</u>	<u>149,106</u>	<u>149,106</u>
Cash and cash equivalents, beginning of year	<u>200</u>	<u>1,111,947</u>	<u>1,112,147</u>
Cash and cash equivalents, end of year	<u><u>\$ 200</u></u>	<u><u>1,261,053</u></u>	<u><u>1,261,253</u></u>

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 Landfill Post Closure Expendable Trust Fund is used to account for investment income and contributions made by municipal landfill owners to the County. The funds are to be utilized by the County to monitor the closure of landfills.
- 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

COUNTY OF CUMBERLAND, PENNSYLVANIA

Fiduciary Funds

Combining Balance Sheet

December 31, 2000

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		Agency Funds									
		Pension Trust – Employees Retirement	Expendable Trust – Landfill Post Closure	Clerk of Courts	Prothonotary	Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Total
Assets											
Cash and cash equivalents		\$ 2,480,003	372,769	208,304	154,797	525,062	5,579	24,254	474,765	47,806	4,293,339
Investments		75,532,392	199,285	—	—	—	—	—	—	—	75,731,677
Accrued interest		383,421	—	—	—	—	—	—	—	—	383,421
Total assets		<u>\$ 78,395,816</u>	<u>572,054</u>	<u>208,304</u>	<u>154,797</u>	<u>525,062</u>	<u>5,579</u>	<u>24,254</u>	<u>474,765</u>	<u>47,806</u>	<u>80,408,437</u>
Liabilities and Fund Equity											
Liabilities:											
Due to other funds		\$ 1,490	—	62,029	34,850	85,003	699	22,789	13,306	8,432	228,598
Due to other governments		—	—	24,171	13,448	440,059	4,880	1,465	12,011	—	496,034
Funds held as fiduciary		—	—	122,104	106,499	—	—	—	449,448	39,374	717,425
Total liabilities		<u>1,490</u>	<u>—</u>	<u>208,304</u>	<u>154,797</u>	<u>525,062</u>	<u>5,579</u>	<u>24,254</u>	<u>474,765</u>	<u>47,806</u>	<u>1,442,057</u>
Fund equity:											
Fund balance reserved for pension benefits		78,394,326	—	—	—	—	—	—	—	—	78,394,326
Fund balance reserved for landfill closures		—	572,054	—	—	—	—	—	—	—	572,054
Total fund equity		<u>78,394,326</u>	<u>572,054</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>78,966,380</u>
Total liabilities and fund equity		<u>\$ 78,395,816</u>	<u>572,054</u>	<u>208,304</u>	<u>154,797</u>	<u>525,062</u>	<u>5,579</u>	<u>24,254</u>	<u>474,765</u>	<u>47,806</u>	<u>80,408,437</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2000

	Balance, January 1, 2000	Additions	Deletions	Balance, December 31, 2000
Clerk of Courts				
Assets:				
Cash and cash equivalents	\$ 263,183	2,479,087	2,533,966	208,304
Liabilities:				
Due to other funds	\$ 64,879	1,286,739	1,289,589	62,029
Due to other governments	36,608	462,234	474,671	24,171
Funds held as fiduciary	161,696	730,114	769,706	122,104
	\$ 263,183	2,479,087	2,533,966	208,304
Prothonotary				
Assets:				
Cash and cash equivalents	\$ 222,223	617,482	684,908	154,797
Liabilities:				
Due to other funds	\$ 35,639	379,011	379,800	34,850
Due to other governments	13,980	213,203	213,735	13,448
Funds held as fiduciary	172,604	25,268	91,373	106,499
	\$ 222,223	617,482	684,908	154,797
Recorder of Deeds				
Assets:				
Cash and cash equivalents	\$ 625,605	13,584,655	13,685,198	525,062
Liabilities:				
Due to other funds	\$ 92,827	1,077,185	1,085,009	85,003
Due to other governments	532,778	12,507,470	12,600,189	440,059
	\$ 625,605	13,584,655	13,685,198	525,062

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2000

	<u>Balance, January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2000</u>
Treasurer				
Assets:				
Cash and cash equivalents	\$ 14,629	209,814	218,864	5,579
Liabilities:				
Due to other funds	\$ 2,161	43,587	45,049	699
Due to other governments	12,468	166,227	173,815	4,880
	<u>\$ 14,629</u>	<u>209,814</u>	<u>218,864</u>	<u>5,579</u>
Register of Wills				
Assets:				
Cash and cash equivalents	\$ 22,230	13,756,605	13,754,581	24,254
Liabilities:				
Due to other funds	\$ 20,298	382,883	380,392	22,789
Due to other governments	1,932	13,373,722	13,374,189	1,465
	<u>\$ 22,230</u>	<u>13,756,605</u>	<u>13,754,581</u>	<u>24,254</u>
Sheriff				
Assets:				
Cash and cash equivalents	\$ 434,675	1,743,335	1,703,245	474,765
Liabilities:				
Due to other funds	\$ 17,394	256,168	260,256	13,306
Due to other governments	9,306	67,284	64,579	12,011
Funds held as fiduciary	407,975	1,419,883	1,378,410	449,448
	<u>\$ 434,675</u>	<u>1,743,335</u>	<u>1,703,245</u>	<u>474,765</u>
Probation Office				
Assets:				
Cash and cash equivalents	\$ 18,719	31	18,750	—
Liabilities:				
Due to other funds	\$ 2,181	31	2,212	—
Funds held as fiduciary	16,538	—	16,538	—
	<u>\$ 18,719</u>	<u>31</u>	<u>18,750</u>	<u>—</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2000

	Balance, January 1, 2000	Additions	Deletions	Balance, December 31, 2000
Domestic Relations Support Account				
Assets:				
Cash and cash equivalents	\$ 14,829	181,699	196,528	—
Liabilities:				
Funds held as fiduciary	\$ 14,829	181,699	196,528	—
District Attorney				
Assets:				
Cash and cash equivalents	\$ 44,548	35,159	31,901	47,806
Liabilities:				
Due to other funds	\$ —	8,432	—	8,432
Funds held as fiduciary	44,548	26,727	31,901	39,374
	\$ 44,548	35,159	31,901	47,806
Total All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 1,660,641	32,607,867	32,827,941	1,440,567
Liabilities:				
Due to other funds	\$ 235,379	3,425,604	3,442,307	227,108
Due to other governments	607,072	26,790,140	26,901,178	496,034
Funds held as fiduciary	818,190	2,392,123	2,484,456	717,425
	\$ 1,660,641	32,607,867	32,827,941	1,440,567

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, 2000

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund:				
Commissioners	\$ 31,414	—	31,414	—
Solicitor	324	—	324	—
County buildings	6,928,137	6,057,362	428,882	441,893
Municipal Authority	3,206,171	3,206,171	—	—
Board of Elections	34,838	—	34,668	170
Tax assessment	84,112	—	84,112	—
Tax reassessment	75,808	—	75,808	—
Treasurer	3,603	—	2,696	907
Controller	25,907	—	24,263	1,644
Budget	19,657	—	17,181	2,476
Planning	—	—	—	—
Recorder of Deeds	1,537	—	1,537	—
Administrative services	1,428	—	1,428	—
Data processing	410,696	—	410,696	—
Personnel	9,179	—	9,179	—
GIS	7,774	—	7,774	—
District Attorney – Admin	37,339	11	36,187	1,141
District Attorney – Trial	2,761	—	2,761	—
District Attorney – Criminal	3,040	—	3,040	—
District Attorney – Appellate	44,362	—	43,953	409
Security	4,827	—	4,827	—
Register of Wills	1,281	—	1,065	216
Sheriff	184,194	—	167,992	16,202
Coroner	8,756	—	8,756	—
Prothonotary	254	—	—	254
Clerk of Courts	22,464	—	17,334	5,130
Public Defender	8,975	—	8,975	—
Court Appointed Special Advocate	2,728	—	2,728	—
Law library	3,362	—	2,282	1,080
Courts	124,344	28,444	87,631	8,269
District Justices – Administrator	1,791	—	1,791	—
District #09-3-03	8,039	—	8,039	—
District #09-1-02	8,334	—	8,334	—
District #09-3-01	7,382	—	7,382	—
District #09-3-02	4,994	—	4,787	207
District #09-3-04	9,798	—	9,411	387
District #09-3-05	8,762	—	8,762	—
District #09-2-01	3,383	—	3,383	—
District #09-1-01	4,616	—	4616	—
Prison operations	4,666,175	4,525,784	52800	87,591

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Function and Activity

December 31, 2000

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund (continued):				
Prison security	\$ 820	—	—	820
Prison treatment	3,213	—	3,213	—
Adult probation	19,336	457	18,879	—
Juvenile probation	23,645	—	23,645	—
Intermediate punishment	1,905	—	1,905	—
Emergency preparedness	73,026	43,348	28,914	764
Fire training	8,980	5,855	3,125	—
Vector control	13,123	—	13,123	—
Veteran affairs	23,936	—	23,936	—
Consumer affairs / weights and measures	1,784	656	1,128	—
Farm	4,292	—	2,663	1,629
Agricultural extension	20,247	2,835	17,412	—
Community services	162	—	162	—
Soil conservation	—	—	—	—
Transportation authority	—	—	—	—
Total general fund	<u>16,207,015</u>	<u>13,870,923</u>	<u>1,764,903</u>	<u>571,189</u>
Other governmental funds:				
Domestic Relations Office	54,601	—	46,425	8,176
Children Services	70,128	—	69,704	424
Grants	11,164	—	11,164	—
Aging	67,387	—	67,065	322
District Attorney – Stop Grant	3,293	—	3,293	—
Central Booking	232,543	—	184,749	47,794
Human Services	4,563	—	4,563	—
Victim/Witness	18,326	—	18,326	—
ARD/DUI	1,190	—	1,190	—
Offender Supervision	55,292	—	52,616	2,676
Solid Waste	148,860	—	148,460	400
Conservation District	37,455	—	37,455	—
Law Enforcement Block Grant	6,159	—	6,159	—
Grants and administration	78,948	—	78,326	622
Homestead	64,694	—	64,694	—
56K	113,781	—	113,781	—
Insurance Fraud Prevention Authority	101,262	—	101,262	—
Records Improvement	62,567	—	62,567	—
Total other governmental funds	<u>1,132,213</u>	<u>—</u>	<u>1,071,799</u>	<u>60,414</u>
Total general fixed assets allocated to functions	17,339,228	<u>13,870,923</u>	<u>2,836,702</u>	<u>631,603</u>
Land and improvements	1,787,197			
Construction in progress	78,977			
Total general fixed assets	<u>\$ 19,205,402</u>			

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 2000

	General fixed assets January 1, 2000	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2000
General fund:					
Commissioners	\$ 42,221	1,516	(751)	(11,572)	31,414
Solicitor	870	—	(380)	(166)	324
County buildings	7,417,633	67,277	(714)	(556,059)	6,928,137
Municipal Authority	3,337,265	—	—	(131,094)	3,206,171
Board of elections	82,523	2,439	—	(50,124)	34,838
Tax assessment	133,599	1,062	—	(50,549)	84,112
Tax reassessment	36,379	52,560	—	(13,131)	75,808
Treasurer	4,370	1,362	—	(2,129)	3,603
Controller	32,804	7,105	(1,638)	(12,364)	25,907
Budget	29,048	252	(292)	(9,351)	19,657
Planning	—	—	—	—	—
Recorder of Deeds	1,977	—	—	(440)	1,537
Administrative services	4,284	—	—	(2,856)	1,428
Data processing	251,946	276,263	(13,784)	(103,729)	410,696
Personnel	10,204	2,323	—	(3,348)	9,179
GIS	9,994	—	—	(2,220)	7,774
District Attorney – Admin	62,820	2,766	(4,213)	(24,034)	37,339
District Attorney – Trial	2,990	1,074	—	(1,303)	2,761
District Attorney – Criminal	58,635	—	—	(14,273)	44,362
District Attorney – Appellate	4,256	—	—	(1,216)	3,040
Security	3,165	2,596	—	(934)	4,827
Register of Wills	2,436	—	—	(1,155)	1,281
Sheriff	151,813	94,571	(3,905)	(58,285)	184,194
Coroner	6,169	4,725	—	(2,138)	8,756
Prothonotary	660	—	—	(406)	254
Clerk of Courts	33,821	497	—	(11,854)	22,464
Public Defender	19,228	—	(3,743)	(6,510)	8,975
Court Appointed Special Advocate	—	2,987	—	(259)	2,728
Law library	4,730	—	—	(1,368)	3,362
Courts	147,730	12,198	(3,706)	(31,878)	124,344
District Justices – Administrator	1,234	933	—	(376)	1,791
District #09-3-03	3,375	6,166	—	(1,502)	8,039
District #09-1-02	6,079	4,725	(293)	(2,177)	8,334
District #09-3-01	3,004	6,318	(395)	(1,545)	7,382
District #09-3-02	1,210	4,725	—	(941)	4,994
District #09-3-04	2,231	9,526	(422)	(1,537)	9,798
District #09-3-05	1,158	9,331	(417)	(1,310)	8,762
District #09-2-01	4,811	—	—	(1,428)	3,383
District #09-1-01	687	4,725	—	(796)	4,616

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 2000

	General fixed assets January 1, 2000	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2000
General fund (continued):					
Prison operations	\$ 4,964,514	39,632	(4,207)	(333,764)	4,666,175
Prison security	1,366	—	—	(546)	820
Prison treatment	—	3,570	—	(357)	3,213
Adult probation	27,567	602	(2,220)	(6,613)	19,336
Juvenile probation	34,583	2,534	(1,285)	(12,187)	23,645
Intermediate punishment	3,393	—	—	(1,488)	1,905
Emergency preparedness	72,958	14,046	(646)	(13,332)	73,026
Fire training	14,857	—	—	(5,877)	8,980
Vector control	11,596	5,994	—	(4,467)	13,123
Veterans' affairs	1,524	25,824	—	(3,412)	23,936
Consumer affairs	3,398	—	(153)	(1,461)	1,784
Farm	4,248	999	—	(955)	4,292
Agricultural extension	30,451	2,095	—	(12,299)	20,247
Community services	893	—	(27)	(704)	162
Soil conservation	—	—	—	—	—
Transportation authority	80	—	—	(80)	—
Total general fund	<u>17,088,787</u>	<u>675,318</u>	<u>(43,191)</u>	<u>(1,513,899)</u>	<u>16,207,015</u>
Other governmental funds:					
Domestic Relations Office	30,859	37,682	(4,068)	(9,872)	54,601
Children Services	59,204	33,930	(1,079)	(21,927)	70,128
Grants	15,382	2,396	—	(6,614)	11,154
Aging	52,581	40,782	(3,345)	(22,631)	67,387
District Attorney – Stop Grant	4,335	—	—	(1,042)	3,293
Central Booking	294,687	12,003	(220)	(73,927)	232,543
Human Services	6,437	—	—	(1,874)	4,563
Victim/Witness	10,144	13,184	(1,094)	(3,908)	18,326
ARD/DUI	1,407	—	—	(217)	1,190
Offender Supervision	59,746	10,454	—	(14,908)	55,292
Solid Waste	57,030	132,308	—	(40,478)	148,860
Conservation District	24,722	23,421	—	(10,688)	37,455
Law Enforcement Block Grant	10,265	—	—	(4,106)	6,159
Grants and Administration	84,664	22,335	(4,615)	(23,436)	78,948
Record Improvement	—	69,519	—	(6,952)	62,567
Homestead	23,858	51,195	—	(10,359)	64,694
56K	146,290	—	—	(32,509)	113,781
Insurance Fraud Prevent. Auth.	118,457	14,317	(1,386)	(30,126)	101,262
Total other governmental funds	<u>1,000,068</u>	<u>463,526</u>	<u>(15,807)</u>	<u>(315,574)</u>	<u>1,132,213</u>
Total general fixed assets allocated to functions	18,088,855	1,138,844	(58,998)	(1,829,473)	17,339,228
Land and improvements	1,787,197	—	—	—	1,787,197
Construction in progress	—	78,977	—	—	78,977
Total general fixed assets	<u>\$ 19,876,052</u>	<u>1,217,821</u>	<u>(58,998)</u>	<u>(1,829,473)</u>	<u>19,205,402</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Source

December 31, 2000

General fixed assets:

Land and improvements	\$ 1,787,197
Buildings	13,870,923
Movable furniture and equipment	2,836,702
Fixed equipment	631,603
Construction in progress	78,977

Total general fixed assets	\$ 19,205,402
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Investment in general fixed assets by source:

General Fund	\$ 8,138,978
Special Revenue Funds	1,132,213
Capital Projects Fund	9,934,211

Total investment in general fixed assets	\$ 19,205,402
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