



# COUNTY OF CUMBERLAND, PENNSYLVANIA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

---

FOR THE YEAR ENDED DECEMBER 31, 2000

PREPARED BY THE OFFICE OF THE CONTROLLER  
ALFRED L. WHITCOMB, CONTROLLER

COUNTY OF CUMBERLAND, PENNSYLVANIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

<u>INTRODUCTORY SECTION:</u>	<u>Page(s)</u>
Transmittal Letter	1 - 17
Certificate of Achievement	18
County of Cumberland Organizational Chart	19
List of Elected Officials	20
Map of County of Cumberland	21
<u>FINANCIAL SECTION:</u>	
Independent Auditors' Report	22 - 23
<u>General Purpose Financial Statements</u>	
Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units	24 - 25
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Units	26
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Budgeted Governmental Fund Types - Budget and Actual (Budget Basis)	27
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	28
Combined Statement of Cash Flows - All Proprietary Fund Types	29 - 30
Statement of Changes in Net Assets – Pension Trust Fund	31

**COUNTY OF CUMBERLAND, PENNSYLVANIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2000**

**TABLE OF CONTENTS**

<u>General Purpose Financial Statements (Continued):</u>	<u>Page(s)</u>
Discretely Presented Component Units:	
Combining Balance Sheet	32
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	33
Notes to General Purpose Financial Statements	34 - 65
Required Supplementary Information:	
Employees' Retirement Plan 1995 - 2000	66
<u>Supplemental Information:</u>	
<u>General Fund</u>	
Description of Fund - General Fund	67
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	68 - 72
<u>Special Revenue Funds</u>	
Description of Funds - Special Revenue Funds	73
Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	75
Liquid Fuels - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	76
Domestic Relations - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	77

COUNTY OF CUMBERLAND, PENNSYLVANIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

<u>Supplemental Information (Continued):</u>	<u>Page(s)</u>
<u>Office of Aging</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	78
<u>Children Services</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	79
<u>Human Services Development</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	80
<u>Food and Shelter</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	81
<u>Central Booking</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	82
<u>Witness Assistance</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	83
<u>Records Improvement</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	84
<u>ARD/DUI Program</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	85
<u>Solid Waste</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	86
<u>Affordable Housing</u> - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	87
 <u>Enterprise Funds</u>	
Description of Funds - Enterprise Funds	88
Combining Balance Sheet	89 - 90
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	91
Combining Statement of Cash Flows	92 - 93

COUNTY OF CUMBERLAND, PENNSYLVANIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

<u>STATISTICAL SECTION:</u>	<u>Page(s)</u>
General Governmental Expenditures by Function - Last Ten Years	110
General Governmental Revenues by Source - Last Ten Years	111
Real Estate Taxes - Levied and Collected - Last Ten Years	112
Library Taxes - Levied and Collected - Last Ten Years	113
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	114
Real Estate Millage Rates - Direct and Overlapping Governments - Last Ten Years	115
Principal Taxpayers - December 31, 2000	116
Computation of Legal Debt Margin - December 31, 2000	117
Ratio of General Obligation Debt to Assessed Value of Real Estate and General Obligation Debt Per Capita - Last Ten Years	118
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures - Last Ten Years	119
Computation of Direct and Overlapping Debt - December 31, 2000	120
Demographic Statistics - Last Ten Years	121
Property Values - Last Ten Years	122

COUNTY OF CUMBERLAND, PENNSYLVANIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2000

TABLE OF CONTENTS

<u>STATISTICAL SECTION (Continued):</u>	<u>Page(s)</u>
Construction and Bank Deposits - Last Ten Years	123
Salaries and Surety Bonds of Elected Officials - December 31, 2000	124
Cumberland County Employees Retirement Trust Fund - Supplementary Information - Revenues by Source and Expenses by Type	125
Miscellaneous Statistics	126 - 139