

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 73 to 77 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, 2001

	Budget	Actual	Variance – favorable (unfavorable)
Revenues:			
Taxes:			
Real estate taxes – current	\$ 21,332,182	21,832,060	499,878
Real estate taxes – prior	890,007	514,869	(375,138)
Per capita taxes – current	629,156	614,916	(14,240)
Per capita taxes – prior	—	32,464	32,464
Library taxes – current	1,265,888	1,259,863	(6,025)
Library taxes – prior	—	29,895	29,895
Total taxes	<u>24,117,233</u>	<u>24,284,067</u>	<u>166,834</u>
Licenses and permits	80,700	88,544	7,844
Grants:			
Redevelopment Authority	76,270	799,687	723,417
Emergency management	79,164	55,326	(23,838)
Vocational education	15,000	17,430	2,430
Highway safety grant	190,072	183,200	(6,872)
Justice grants	2,443,058	2,015,778	(427,280)
DER/Department of Agriculture	95,040	99,054	4,014
Economic Development	332,658	69,804	(262,854)
Payments in lieu of taxes	256,490	83,235	(173,255)
Total grants	<u>3,487,752</u>	<u>3,323,514</u>	<u>(164,238)</u>
County charges:			
Sheriff office fees	275,000	198,836	(76,164)
Clerk of Courts fees	23,500	21,982	(1,518)
Prothonotary fees	270,000	272,647	2,647
Register of Wills fees	393,000	366,373	(26,627)
Recorder of Deeds fees	730,650	1,113,158	382,508
Tax Claim Bureau	268,900	347,081	78,181
Prison	460,000	632,160	172,160
District Justices	866,686	850,796	(15,890)
Public Defenders	7,000	15,150	8,150
Other	1,210,339	1,408,248	197,909
Total county charges	<u>4,505,075</u>	<u>5,226,431</u>	<u>721,356</u>
Court costs, fines, and forfeits	984,800	898,794	(86,006)
Interest	842,611	603,090	(239,521)

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues (continued):			
Contributions and other:			
Rents	\$ 8,247	12,822	4,575
Other income	696,639	896,649	200,010
Indirect cost reimbursements	<u>726,195</u>	<u>668,233</u>	<u>(57,962)</u>
Total contributions and other	<u>1,431,081</u>	<u>1,577,704</u>	<u>146,623</u>
Total revenues	<u>35,449,252</u>	<u>36,002,144</u>	<u>552,892</u>
Expenditures:			
Current:			
General government – administrative:			
Commissioners	638,712	609,831	28,881
Solicitor	220,674	198,381	22,293
Elections	573,645	570,114	3,531
Controller	649,740	648,105	1,635
Budget	466,801	484,045	(17,244)
Tax Claims	263,144	247,452	15,692
Treasurer	204,907	204,472	435
Tax collectors administration	330,076	315,168	14,908
Personnel	301,388	306,696	(5,308)
Tax assessment	1,317,372	1,077,563	239,809
Recorder of Deeds	430,841	383,267	47,574
Administrative services	289,700	243,682	46,018
Data processing	957,964	947,803	10,161
Insurance	215,414	209,622	5,792
Human services fiscal operations	96,006	96,600	(594)
County buildings	1,474,409	1,398,602	75,807
Economic Development	<u>—</u>	<u>4,947</u>	<u>(4,947)</u>
Total general government – administrative	<u>8,430,793</u>	<u>7,946,350</u>	<u>484,443</u>
General government – judicial:			
Building security	292,933	308,511	(15,578)
Courts	1,743,084	1,715,100	27,984
Court appointed advocate	58,990	61,107	(2,117)
District Justices	1,535,958	1,507,083	28,875
Law Library	109,375	89,742	19,633

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
General government – judicial, continued:			
Clerk of Courts	\$ 472,827	421,431	51,396
Coroner	277,601	280,350	(2,749)
Court Administrator	46,244	39,630	6,614
Public Defender	768,143	722,581	45,562
District Attorney	1,702,350	1,489,064	213,286
STOP Violence Against Women Program	205,251	177,124	28,127
Automated Fingerprint Identification Program	83,466	125	83,341
Insurance Fraud/Auto Theft Prevention Program	277,576	235,716	41,860
Criminal Drug Testing Equipment Program	95,600	93,119	2,481
Prothonotary	330,373	329,318	1,055
Register of Wills	321,757	317,195	4,562
Sheriff	1,615,641	1,730,998	(115,357)
Grant Administration Program	1,103,108	709,342	393,766
Offender Supervision Program	123,567	96,177	27,390
Total general government – judicial	<u>11,163,844</u>	<u>10,323,713</u>	<u>840,131</u>
Public safety:			
Prison	5,505,608	5,419,349	86,259
Probation and parole	2,320,215	2,399,195	(78,980)
Emergency management & communications	416,308	404,004	12,304
Vector control	227,917	256,189	(28,272)
Fire training	74,467	65,431	9,036
Highway safety	190,047	175,205	14,842
Total public safety	<u>8,734,562</u>	<u>8,719,373</u>	<u>15,189</u>
Human services:			
MH/MR	446,672	478,668	(31,996)
Drug and Alcohol	205,939	204,587	1,352
Military affairs	112,088	111,008	1,080
Consumer protection	—	538	(538)
Community services	18,725	(16,659)	35,384
Other	697,284	705,811	(8,527)
Total human services	<u>1,480,708</u>	<u>1,483,953</u>	<u>(3,245)</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
Culture and recreation:			
Libraries	\$ 2,034,087	2,169,219	(135,132)
Historical and civic association	47,103	47,740	(637)
Planning and zoning	248,218	248,675	(457)
Army Heritage Museum	287,700	24,861	262,839
Total culture and recreation	<u>2,617,108</u>	<u>2,490,495</u>	<u>126,613</u>
Conservation and development:			
Small communities development	—	706,244	(706,244)
Agriculture extension	292,844	286,547	6,297
Traffic impact study	50,000	17,394	32,606
Stormwater management	4,000	—	4,000
Economic Development	150,000	92,636	57,364
Total conservation and development	<u>496,844</u>	<u>1,102,821</u>	<u>(605,977)</u>
Other	80,777	15,772	65,005
Total expenditures	<u>33,004,636</u>	<u>32,082,477</u>	<u>922,159</u>
Excess of revenues over expenditures	<u>2,444,616</u>	<u>3,919,667</u>	<u>1,475,051</u>
Other financing sources (uses):			
Transfer from County Nursing Home	100,000	—	(100,000)
Transfer from Capital Projects	379,016	197,397	(181,619)
Transfer from ARD/DUI	100,000	94,612	(5,388)
Transfer to Victim Witness	(36,731)	(50,470)	(13,739)
Transfer to Domestic Relations	(626,156)	(531,849)	94,307
Transfer to Children Services	(1,000,000)	(1,485,416)	(485,416)
Transfer to Central Booking	(532,095)	(429,710)	102,385
Transfer to Office of Aging	(125,000)	(100,000)	25,000
Transfer to Debt Service	(2,883,715)	(2,887,846)	(4,131)
Transfer to Hazardous Materials	(79,576)	(79,576)	—
Transfer to 911	(730,652)	(663,984)	66,668
Transfer to Food and Shelter	—	(25,950)	(25,950)
Transfer to Component Units	(75,262)	(49,015)	26,247

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Proceeds from Capital leases	—	144,171	144,171
Other	116,114	—	(116,114)
Total other financing sources (uses)	(5,394,057)	(5,867,636)	(473,579)
Deficiency of revenues and other sources over expenditures and other uses	(2,949,441)	(1,947,969)	1,001,472
Fund balance at beginning of year	5,471,195	7,593,030	2,121,835
Fund balance at end of year	\$ 2,521,754	5,645,061	3,123,307

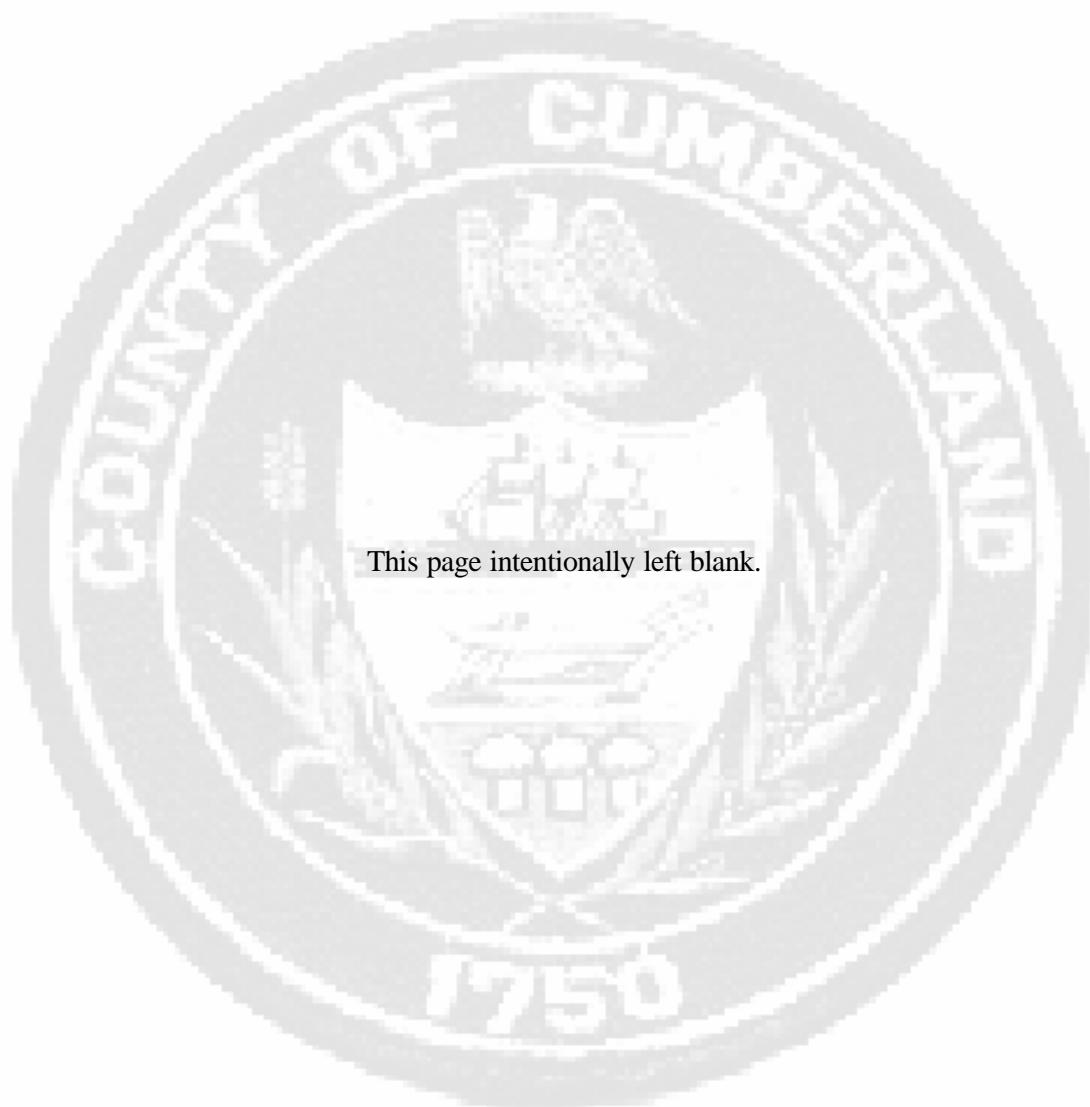
COUNTY OF CUMBERLAND, PENNSYLVANIA

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 revenues related to the operation of the County's Child Support Enforcement Program, which is funded with federal, 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
 - HealthChoices 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.
- The Exit 44 Study Fund is used to account for proceeds from an infrastructure bank loan to fund preliminary engineering and environmental study work to initiate a new interchange for a local interstate highway.
- The Hotel Tax Fund is used to account for revenues received from the hotel occupancy tax to fund countywide tourism promotion.



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COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Combining Balance Sheet

December 31, 2001

Assets	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Children Services	Human Services Development	Food and Shelter	Health- Choices
Cash and cash equivalents	\$ 438,783	69,849	462,815	300	—	—	3,956
Investments	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	38,486	198,313	—
Due from other governments	74,912	405,912	51,691	1,283,936	—	—	—
Taxes receivable	—	—	—	—	—	—	—
Accounts receivable	—	3,012	128,122	—	18,602	515,220	—
Prepaid items	—	—	40,605	—	—	—	—
Total assets	\$ 513,695	478,773	683,233	1,284,236	57,088	713,533	3,956
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 15,000	27,260	167,165	559,453	9,939	171,972	3,956
Accrued liabilities and withholdings	—	66,746	35,429	70,664	4,613	12,164	—
Due to other funds	—	379,832	68,155	576,906	—	—	—
Due to other governments	—	—	—	—	7,500	—	—
Deferred revenue	—	—	—	77,213	35,036	439	—
Other liabilities	—	4,935	—	—	—	—	—
Total liabilities	15,000	478,773	270,749	1,284,236	57,088	184,575	3,956
Fund balances:							
Reserved for restricted contributions	—	—	412,484	—	—	—	—
Unreserved	498,695	—	—	—	—	528,958	—
Total fund balances	498,695	—	412,484	—	—	528,958	—
Total liabilities and fund balances	\$ 513,695	478,773	683,233	1,284,236	57,088	713,533	3,956

Central Booking	Witness Assistance	ARD/ DUI Program	Records Improvement	Solid Waste	Affordable Housing	Exit 44 Study	Hotel Tax	Total
—	—	—	28,739	172,536	131,428	—	146,615	1,455,021
—	—	—	—	1,022,000	—	—	—	1,022,000
13,946	12,502	1,285	8,702	—	15,068	887,011	—	1,175,313
—	—	—	—	—	—	—	—	1,816,451
—	—	—	—	—	—	—	50,000	50,000
51,824	5,681	—	—	301,252	—	—	—	1,023,713
—	—	—	—	—	—	—	—	40,605
65,770	18,183	1,285	37,441	1,495,788	146,496	887,011	196,615	6,583,103
36,268	8,181	1,285	—	18,945	14,200	17,588	109,249	1,160,461
29,502	8,871	—	—	5,045	—	—	—	233,034
—	—	—	—	27,688	—	—	84,974	1,137,555
—	1,131	—	—	—	—	—	—	8,631
—	—	—	—	14,815	—	—	—	127,503
—	—	—	—	—	—	—	—	4,935
65,770	18,183	1,285	—	66,493	14,200	17,588	194,223	2,672,119
—	—	—	—	—	—	—	—	412,484
—	—	—	37,441	1,429,295	132,296	869,423	2,392	3,498,500
—	—	—	37,441	1,429,295	132,296	869,423	2,392	3,910,984
65,770	18,183	1,285	37,441	1,495,788	146,496	887,011	196,615	6,583,103

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

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

For the year ended December 31, 2001

	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Children Services	Human Services Development	Food and Shelter
Revenues:						
Taxes	\$ —	—	—	—	—	—
Grants	399,193	1,348,658	2,540,226	5,760,453	376,190	2,745,141
County charges	—	123,434	—	280,909	—	85,056
Court costs, fines, and forfeits	—	34,216	—	—	—	—
Interest	13,067	905	31,474	19	1,115	1,683
Contributions and other	—	1,147	135,125	—	360	58,653
Total revenues	412,260	1,508,360	2,706,825	6,041,381	377,665	2,890,533
Expenditures:						
Current:						
General government – administrative	—	—	—	—	—	—
General government – judicial	—	2,040,210	—	—	—	—
Public works and enterprises	259,512	—	—	—	—	—
Human services	—	—	2,822,722	7,558,559	343,783	2,710,552
Culture and recreation	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—
Total expenditures	259,512	2,040,210	2,822,722	7,558,559	343,783	2,710,552
Excess (deficiency) of revenues over expenditures	152,748	(531,850)	(115,897)	(1,517,178)	33,882	179,981
Other financing sources (uses):						
Operating transfers in	—	531,850	102,583	1,517,178	—	25,950
Operating transfers out	—	—	—	—	(33,882)	(463)
Proceeds from capital leases	—	—	—	—	—	—
Proceeds from infrastructure bank loan	—	—	—	—	—	—
Total other financing sources (uses)	—	531,850	102,583	1,517,178	(33,882)	25,487
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	152,748	—	(13,314)	—	—	205,468
Fund balances, beginning of year	345,947	—	425,798	—	—	323,490
Fund balances, end of year	\$ 498,695	—	412,484	—	—	528,958

Health-Choices	Central Booking	Witness Assistance	DUI Program	ARD/Records Improvement	Solid Waste	Affordable Housing	Exit 44 Study	Hotel Tax	Total
—	—	—	—	—	—	—	—	666,192	666,192
388,938	238,453	246,472	—	—	205,436	—	—	—	14,249,160
—	4,475	—	287,612	90,048	543,985	277,506	—	—	1,693,025
—	272,716	—	—	—	—	—	—	—	306,932
67	—	—	—	1,667	65,118	6,116	2,911	2,283	126,425
—	13,253	5,098	—	—	20,440	—	—	7	234,083
389,005	528,897	251,570	287,612	91,715	834,979	283,622	2,911	668,482	17,275,817
—	—	—	—	144,163	—	—	—	—	144,163
—	977,570	—	193,000	—	—	—	—	—	3,210,780
—	—	—	—	—	658,694	—	—	—	918,206
389,005	—	302,040	—	—	—	—	—	—	14,126,661
—	—	—	—	—	—	—	—	666,090	666,090
—	—	—	—	—	359,030	33,488	—	—	392,518
389,005	977,570	302,040	193,000	144,163	658,694	359,030	33,488	666,090	19,458,418
—	(448,673)	(50,470)	94,612	(52,448)	176,285	(75,408)	(30,577)	2,392	(2,182,601)
—	429,709	50,470	—	—	—	—	—	—	2,657,740
—	(3,426)	—	(94,612)	—	—	—	—	—	(132,383)
—	22,390	—	—	—	—	—	—	—	22,390
—	—	—	—	—	—	—	900,000	—	900,000
—	448,673	50,470	(94,612)	—	—	—	900,000	—	3,447,747
—	—	—	—	(52,448)	176,285	(75,408)	869,423	2,392	1,265,146
—	—	—	—	89,889	1,253,010	207,704	—	—	2,645,838
—	—	—	—	37,441	1,429,295	132,296	869,423	2,392	3,910,984

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants:			
Liquid fuels tax	\$ 446,561	399,193	(47,368)
Interest	14,500	13,067	(1,433)
Total revenues	<u>461,061</u>	<u>412,260</u>	<u>(48,801)</u>
Expenditures:			
Current:			
Public works and enterprises	381,306	259,512	121,794
Total expenditures	<u>381,306</u>	<u>259,512</u>	<u>121,794</u>
Excess of revenues over expenditures	79,755	152,748	72,993
Fund balance, beginning of year	<u>432,481</u>	<u>345,947</u>	<u>(86,534)</u>
Fund balance, end of year	\$ 512,236	498,695	(13,541)

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 1,331,996	1,348,658	16,662
County charges	46,100	123,434	77,334
Court costs, fines, and forfeitures	42,100	34,216	(7,884)
Interest	1,070	905	(165)
Contributions and other	1,480	1,147	(333)
 Total revenues	<u>1,422,746</u>	<u>1,508,360</u>	<u>85,614</u>
Expenditures:			
Current:			
General government – judicial	<u>2,048,902</u>	<u>2,040,210</u>	<u>8,692</u>
 Total expenditures	<u>2,048,902</u>	<u>2,040,210</u>	<u>8,692</u>
 Deficiency of revenues over expenditures	<u>(626,156)</u>	<u>(531,850)</u>	<u>94,306</u>
Other financing sources:			
Operating transfers in	<u>626,156</u>	<u>531,850</u>	<u>(94,306)</u>
 Total other financing sources	<u>626,156</u>	<u>531,850</u>	<u>(94,306)</u>
 Excess of revenues and other financing sources over expenditures	<u>—</u>	<u>—</u>	<u>—</u>
 Fund deficit, beginning of year	<u>(64,000)</u>	<u>—</u>	<u>64,000</u>
 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 2,395,285	2,540,226	144,941
Interest	—	31,474	31,474
Contributions and other	<u>175,468</u>	<u>135,125</u>	<u>(40,343)</u>
Total revenues	<u>2,570,753</u>	<u>2,706,825</u>	<u>136,072</u>
Expenditures:			
Current:			
Human services	<u>2,699,253</u>	<u>2,822,722</u>	<u>(123,469)</u>
Total expenditures	<u>2,699,253</u>	<u>2,822,722</u>	<u>(123,469)</u>
Deficiency of revenues over expenditures	<u>(128,500)</u>	<u>(115,897)</u>	<u>12,603</u>
Other financing sources:			
Operating transfers in	<u>128,500</u>	<u>102,583</u>	<u>(25,917)</u>
Total other financing sources	<u>128,500</u>	<u>102,583</u>	<u>(25,917)</u>
Deficiency of revenues and other financing sources over expenditures	<u>—</u>	<u>(13,314)</u>	<u>(13,314)</u>
Fund balance, beginning of year	<u>7,389</u>	<u>425,798</u>	<u>433,187</u>
Fund balance, end of year	<u>\$ 7,389</u>	<u>412,484</u>	<u>419,873</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 5,582,681	5,760,453	177,772
County charges	187,477	280,909	93,432
Interest	—	19	19
	<u>5,770,158</u>	<u>6,041,381</u>	<u>271,223</u>
Total revenues			
Expenditures:			
Current:			
Human services	7,112,478	7,558,559	(446,081)
	<u>7,112,478</u>	<u>7,558,559</u>	<u>(446,081)</u>
Total expenditures			
Deficiency of revenues over expenditures	(1,342,320)	(1,517,178)	(174,858)
	<u>(1,342,320)</u>	<u>(1,517,178)</u>	<u>(174,858)</u>
Other financing sources:			
Operating transfers in	1,342,320	1,517,178	174,858
	<u>1,342,320</u>	<u>1,517,178</u>	<u>174,858</u>
Total other financing sources			
Excess of revenues over expenditures and other financing sources	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ —	—	—

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 365,071	376,190	11,119
Interest	—	1,115	1,115
Contributions and other	—	360	360
	<hr/>	<hr/>	<hr/>
Total revenues	<hr/> 365,071	<hr/> 377,665	<hr/> 12,594
Expenditures:			
Current:			
Human services	317,891	343,783	(25,892)
	<hr/>	<hr/>	<hr/>
Total expenditures	<hr/> 317,891	<hr/> 343,783	<hr/> (25,892)
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	<hr/> 47,180	<hr/> 33,882	<hr/> (13,298)
	<hr/>	<hr/>	<hr/>
Other financing uses:			
Operating transfers out	(47,180)	(33,882)	13,298
	<hr/>	<hr/>	<hr/>
Total other financing uses	<hr/> (47,180)	<hr/> (33,882)	<hr/> 13,298
	<hr/>	<hr/>	<hr/>
Excess of revenues and other financing sources over expenditures	—	—	—
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year	—	—	—
	<hr/>	<hr/>	<hr/>
Fund balance, end of year	\$ —	—	—
	<hr/>	<hr/>	<hr/>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 2,436,031	2,745,141	309,110
County charges	74,035	85,056	11,021
Interest	—	1,683	1,683
Contributions and other	<u>65,084</u>	<u>58,653</u>	<u>(6,431)</u>
Total revenues	<u>2,575,150</u>	<u>2,890,533</u>	<u>315,383</u>
Expenditures:			
Current:			
Human services	<u>2,497,297</u>	<u>2,710,552</u>	<u>(213,255)</u>
Total expenditures	<u>2,497,297</u>	<u>2,710,552</u>	<u>(213,255)</u>
Excess of revenues over expenditures	<u>77,853</u>	<u>179,981</u>	<u>102,128</u>
Other financing sources (uses):			
Operating transfers in	—	25,950	25,950
Operating transfers out	<u>(1,500)</u>	<u>(463)</u>	<u>1,037</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>25,487</u>	<u>26,987</u>
Excess of revenues and other financing sources over expenditures	<u>76,353</u>	<u>205,468</u>	<u>129,115</u>
Fund balance, beginning of year	<u>97,564</u>	<u>323,490</u>	<u>225,926</u>
Fund balance, end of year	<u>\$ 173,917</u>	<u>528,958</u>	<u>355,041</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

HealthChoices

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

For the year ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ —	388,938	388,938
Interest	—	67	67
	<hr/>	<hr/>	<hr/>
Total revenues	—	<u>389,005</u>	<u>389,005</u>
Expenditures:			
Current:			
Human services	—	389,005	(389,005)
	<hr/>	<hr/>	<hr/>
Total expenditures	—	<u>389,005</u>	<u>(389,005)</u>
Excess of revenues over expenditures	—	—	—
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ —	—	—
	<hr/>	<hr/>	<hr/>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 235,116	238,453	3,337
County charges	—	4,475	4,475
Court costs, fines and forfeits	272,000	272,716	716
Contributions and other	<u>5,800</u>	<u>13,253</u>	<u>7,453</u>
Total revenues	<u>512,916</u>	<u>528,897</u>	<u>15,981</u>
Expenditures:			
Current:			
General government – judicial	<u>1,045,011</u>	<u>977,570</u>	<u>67,441</u>
Total expenditures	<u>1,045,011</u>	<u>977,570</u>	<u>67,441</u>
Deficiency of revenues over expenditures	<u>(532,095)</u>	<u>(448,673)</u>	<u>83,422</u>
Other financing sources (uses):			
Operating transfers in	532,095	429,709	(102,386)
Operating transfers out	—	(3,426)	(3,426)
Proceeds from capital leases	<u>—</u>	<u>22,390</u>	<u>22,390</u>
Total other financing sources (uses)	<u>532,095</u>	<u>448,673</u>	<u>(83,422)</u>
Excess of revenues and other financing sources over expenditures	<u>—</u>	<u>—</u>	<u>—</u>
Fund deficit, beginning of year	<u>(298,000)</u>	<u>—</u>	<u>298,000</u>
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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 250,421	246,472	(3,949)
Contributions and other	<u>—</u>	<u>5,098</u>	<u>5,098</u>
Total revenues	<u>250,421</u>	<u>251,570</u>	<u>1,149</u>
Expenditures:			
Current:			
Human services	<u>317,566</u>	<u>302,040</u>	<u>15,526</u>
Total expenditures	<u>317,566</u>	<u>302,040</u>	<u>15,526</u>
Deficiency of revenues over expenditures	<u>(67,145)</u>	<u>(50,470)</u>	<u>16,675</u>
Other financing sources:			
Operating transfers in	<u>67,145</u>	<u>50,470</u>	<u>(16,675)</u>
Total other financing sources	<u>67,145</u>	<u>50,470</u>	<u>(16,675)</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

ARD/DUI Program

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

For the year ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 250,000	287,612	37,612
Total revenues	<u>250,000</u>	<u>287,612</u>	<u>37,612</u>
Expenditures:			
Current:			
General government – judicial	132,000	193,000	(61,000)
Total expenditures	<u>132,000</u>	<u>193,000</u>	<u>(61,000)</u>
Excess of revenues over expenditures	<u>118,000</u>	<u>94,612</u>	<u>(23,388)</u>
Other financing uses:			
Operating transfers out	(100,000)	(94,612)	5,388
Total other financing uses	<u>(100,000)</u>	<u>(94,612)</u>	<u>5,388</u>
Excess of revenues and other financing sources over expenditures	18,000	—	(18,000)
Fund balance, beginning of year	65,800	—	(65,800)
Fund balance, end of year	<u>\$ 83,800</u>	<u>—</u>	<u>(83,800)</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 64,360	90,048	25,688
Interest	<u>—</u>	<u>1,667</u>	<u>1,667</u>
Total revenues	<u>64,360</u>	<u>91,715</u>	<u>27,355</u>
Expenditures:			
Current:			
General government – administrative	<u>157,775</u>	<u>144,163</u>	<u>13,612</u>
Total expenditures	157,775	144,163	13,612
Deficiency of revenues over expenditures	(93,415)	(52,448)	40,967
Fund balance (deficit), beginning of year	<u>(69,998)</u>	<u>89,889</u>	<u>159,887</u>
Fund balance (deficit), end of year	<u>\$ (163,413)</u>	<u>37,441</u>	<u>200,854</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 65,000	205,436	140,436
County charges	425,000	543,985	118,985
Interest	—	65,118	65,118
Contributions and other	<u>22,000</u>	<u>20,440</u>	<u>(1,560)</u>
Total revenues	<u>512,000</u>	<u>834,979</u>	<u>322,979</u>
Expenditures:			
Current:			
Public works and enterprises	<u>659,323</u>	<u>658,694</u>	<u>629</u>
Total expenditures	<u>659,323</u>	<u>658,694</u>	<u>629</u>
Excess (deficiency) of revenues over expenditures	<u>(147,323)</u>	<u>176,285</u>	<u>323,608</u>
Fund balance, beginning of year	<u>1,251,510</u>	<u>1,253,010</u>	<u>1,500</u>
Fund balance, end of year	<u>\$ 1,104,187</u>	<u>1,429,295</u>	<u>325,108</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 218,062	277,506	59,444
Interest	10,600	6,116	(4,484)
Total revenues	<u>228,662</u>	<u>283,622</u>	<u>54,960</u>
Expenditures:			
Current:			
Conservation and development	<u>283,509</u>	<u>359,030</u>	<u>(75,521)</u>
Total expenditures	<u>283,509</u>	<u>359,030</u>	<u>(75,521)</u>
Deficiency of revenues over expenditures	(54,847)	(75,408)	(20,561)
Fund balance, beginning of year	<u>95,850</u>	<u>207,704</u>	<u>111,854</u>
Fund balance, end of year	<u>\$ 41,003</u>	<u>132,296</u>	<u>91,293</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Exit 44 Study

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

For the year ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Interest	\$ —	2,911	2,911
Total revenues	—	2,911	2,911
Expenditures:			
Current:			
Conservation and development	225,000	33,488	191,512
Total expenditures	225,000	33,488	191,512
Deficiency of revenues over expenditures	(225,000)	(30,577)	194,423
Other financing sources:			
Proceeds from infrastructure bank loan	900,000	900,000	—
Total other financing sources	900,000	900,000	—
Excess of revenues and other financing sources over expenditures	675,000	869,423	194,423
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ 675,000	869,423	194,423

COUNTY OF CUMBERLAND, PENNSYLVANIA

Hotel Tax

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

For the year ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Taxes	\$ 591,230	666,192	74,962
Interest	1,800	2,283	483
Contribution and other	<u>—</u>	<u>7</u>	<u>7</u>
Total revenues	<u>593,030</u>	<u>668,482</u>	<u>75,452</u>
Expenditures:			
Current:			
Culture and recreation	<u>590,130</u>	<u>666,090</u>	<u>(75,960)</u>
Total expenditures	<u>590,130</u>	<u>666,090</u>	<u>(75,960)</u>
Excess of revenues over expenditures	2,900	2,392	(508)
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ 2,900</u>	<u>2,392</u>	<u>(508)</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 following are used to account for those financial activities:

- The County Nursing Home Fund provides long-term nursing care to qualified residents.
- The 911 Fund provides emergency response communications 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, 2001

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current assets:				
Cash and cash equivalents	\$ 781,178	647	—	781,825
Investments	154,000	—	—	154,000
Due from other funds	71,095	6,536	16,012	93,643
Due from other governments	624,462	—	—	624,462
Accounts receivable:				
Patient accounts receivable (net of allowance for doubtful accounts totaling \$354,353)	2,698,412	—	—	2,698,412
Customer accounts receivable	—	444,217	—	444,217
Accrued interest receivable	—	4,987	—	4,987
Prepaid items	183,512	4,297	10,800	198,609
Total current assets	<u>4,512,659</u>	<u>460,684</u>	<u>26,812</u>	<u>5,000,155</u>
Restricted assets:				
Patient cash	177,484	—	—	177,484
Investments:				
Construction bond proceeds	4,238,211	5,204,907	—	9,443,118
Total restricted assets	<u>4,415,695</u>	<u>5,204,907</u>	<u>—</u>	<u>9,620,602</u>
Fixed assets, net of depreciation	<u>12,766,742</u>	<u>6,380,447</u>	<u>46,297</u>	<u>19,193,486</u>
Other assets	<u>257,102</u>	<u>191,516</u>	<u>—</u>	<u>448,618</u>
Total assets	<u><u>\$ 21,952,198</u></u>	<u><u>12,237,554</u></u>	<u><u>73,109</u></u>	<u><u>34,262,861</u></u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 2001

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Current liabilities:				
Accounts payable	\$ 740,948	286,617	1,419	1,028,984
Accrued liabilities and withholdings:				
Accrued payroll	428,839	85,897	1,487	516,223
Accrued interest	23,494	14,577	—	38,071
Due to other funds	448,022	462,125	—	910,147
Deferred revenue	—	49,000	19,078	68,078
Funds held as fiduciary	296,654	—	—	296,654
Current maturities of long-term debt	82,313	—	—	82,313
 Total current liabilities	<u>2,020,270</u>	<u>898,216</u>	<u>21,984</u>	<u>2,940,470</u>
 Long-term liabilities:				
Accrued expenses and withholdings:				
Accrued vacation and sick pay	658,653	191,422	4,469	854,544
Long-term debt	<u>14,294,983</u>	<u>10,752,061</u>	<u>—</u>	<u>25,047,044</u>
 Total long-term liabilities	<u>14,953,636</u>	<u>10,943,483</u>	<u>4,469</u>	<u>25,901,588</u>
 Total liabilities	<u>16,973,906</u>	<u>11,841,699</u>	<u>26,453</u>	<u>28,842,058</u>
 Fund equity:				
Contributed capital	2,373,057	164,808	7,220	2,545,085
Retained earnings:				
Unreserved	<u>2,605,235</u>	<u>231,047</u>	<u>39,436</u>	<u>2,875,718</u>
 Total fund equity	<u>4,978,292</u>	<u>395,855</u>	<u>46,656</u>	<u>5,420,803</u>
 Total liabilities and fund equity	<u>\$ 21,952,198</u>	<u>12,237,554</u>	<u>73,109</u>	<u>34,262,861</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

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

For the year ended December 31, 2001

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Operating revenues:				
County charges	\$ 16,263,549	2,318,882	26,275	18,608,706
Rentals and other revenues	12,900	—	—	12,900
Total operating revenues	<u>16,276,449</u>	<u>2,318,882</u>	<u>26,275</u>	<u>18,621,606</u>
Operating expenses:				
Patient/client services	13,081,762	2,391,682	120,536	15,593,980
Depreciation	398,218	378,063	12,201	788,482
Administrative	2,479,538	124,158	3,578	2,607,274
Total operating expenses	<u>15,959,518</u>	<u>2,893,903</u>	<u>136,315</u>	<u>18,989,736</u>
Operating income (loss)	316,931	(575,021)	(110,040)	(368,130)
Nonoperating revenues (expenses):				
Grants	—	225,847	18,870	244,717
Interest income	239,304	192,194	—	431,498
Interest expense	(311,019)	(298,763)	—	(609,782)
Loss from discontinued capital projects	—	(149,155)	—	(149,155)
Other	53,821	—	27,000	80,821
Total net nonoperating revenues (expenses)	<u>(17,894)</u>	<u>(29,877)</u>	<u>45,870</u>	<u>(1,901)</u>
Income (loss) before operating transfers	299,037	(604,898)	(64,170)	(370,031)
Operating transfers:				
Operating transfers in	—	663,984	79,576	743,560
Operating transfers out	—	(52,820)	—	(52,820)
Net income	299,037	6,266	15,406	320,709
Depreciation on contributed fixed assets	—	17,710	2,042	19,752
Increase in retained earnings	299,037	23,976	17,448	340,461
Retained earnings, beginning of year	2,306,198	207,071	21,988	2,535,257
Retained earnings, end of year	<u>\$ 2,605,235</u>	<u>231,047</u>	<u>39,436</u>	<u>2,875,718</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2001

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Cash flows from operating activities:				
Operating income (loss)	\$ 316,931	(575,021)	(110,040)	(368,130)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	398,218	378,063	12,201	788,482
Amortization of bond issuance costs	2,350	490	—	2,840
Nonoperating revenues	53,821	—	27,000	80,821
Loss on sale/disposal of fixed assets	12,597	45,025	14,445	72,067
Loss from discontinued capital projects	—	(149,155)	—	(149,155)
Change in assets and liabilities:				
Due from other funds	182,728	58,844	(16,012)	225,560
Due from other governments	255,930	—	—	255,930
Accounts receivable	380,841	(242,490)	—	138,351
Prepaid items	(179,741)	4,798	(10,800)	(185,743)
Other assets	17,793	10,403	—	28,196
Accounts payable	218,335	(679,171)	691	(460,145)
Accrued liabilities and withholdings	436,514	73,861	(560)	509,815
Due to other funds	(1,629,133)	(510,131)	(3,359)	(2,142,623)
Funds held as a fiduciary	(86,882)	—	—	(86,882)
Deferred revenue	—	49,000	208	49,208
Net cash provided by (used in) operating activities	<u>380,302</u>	<u>(1,535,484)</u>	<u>(86,226)</u>	<u>(1,241,408)</u>
Cash flows from capital financing activities:				
Capital grants	—	225,847	—	225,847
Purchases of fixed assets	(7,460,792)	(2,046,072)	(12,220)	(9,519,084)
Principal repayments – long-term debt	(72,910)	(151,577)	—	(224,487)
Proceeds from issuance of bonds	7,394,772	1,665,228	—	9,060,000
Bond issuance costs	(148,772)	(33,502)	—	(182,274)
Interest paid	(311,019)	(298,763)	—	(609,782)
Net cash used in capital financing activities	<u>(598,721)</u>	<u>(638,839)</u>	<u>(12,220)</u>	<u>(1,249,780)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2001

	County Nursing Home	911 Fund	Hazardous Materials	Totals
Cash flows from noncapital financing activities:				
Operating grants received	\$ —	—	18,870	18,870
Operating transfers in	—	663,984	79,576	743,560
Operating transfers out	—	(52,820)	—	(52,820)
Net cash provided by noncapital financing activities	—	611,164	98,446	709,610
Cash flows from investing activities:				
Sale of investments	7,797,842	2,831,049	—	10,628,891
Purchase of investments	(11,046,052)	(8,035,956)	—	(19,082,008)
Investment income received	239,304	192,194	—	431,498
Net cash used in investing activities	(3,008,906)	(5,012,713)	—	(8,021,619)
Net decrease in cash and cash equivalents	(3,227,325)	(6,575,872)	—	(9,803,197)
Cash and cash equivalents, beginning of year	4,185,987	6,576,519	—	10,762,506
Cash and cash equivalents, end of year	\$ 958,662	647	—	959,309

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Description of Funds

Internal services 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 following are used to account for those financial activities:

- 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, 2001

Assets	Transportation Department	Workers' Compensation	Total
Current assets:			
Cash and cash equivalents	\$ 200	1,073,738	1,073,938
Due from other governments	104,953	—	104,953
Accounts receivable	—	1,700	1,700
	<hr/> 105,153	<hr/> 1,075,438	<hr/> 1,180,591
Total current assets	<hr/> 105,153	<hr/> 1,075,438	<hr/> 1,180,591
Fixed assets, net of depreciation	669,844	—	669,844
Total assets	\$ 774,997	1,075,438	1,850,435
Liabilities and Fund Equity			
Current liabilities:			
Accounts payable	\$ 23,776	8,980	32,756
Accrued liabilities and withholdings:			
Claims payable	—	869,411	869,411
Due to other funds	49,176	—	49,176
Deferred revenue	27,961	—	27,961
	<hr/> 100,913	<hr/> 878,391	<hr/> 979,304
Total current liabilities	<hr/> 100,913	<hr/> 878,391	<hr/> 979,304
Long-term liabilities:			
Accrued liabilities and withholdings:			
Accrued vacation and sick pay	77,915	—	77,915
	<hr/> 178,828	<hr/> 878,391	<hr/> 1,057,219
Total liabilities	<hr/> 178,828	<hr/> 878,391	<hr/> 1,057,219
Fund equity:			
Contributed capital	414,970	—	414,970
Retained earnings	181,199	197,047	378,246
	<hr/> 596,169	<hr/> 197,047	<hr/> 793,216
Total fund equity	<hr/> 596,169	<hr/> 197,047	<hr/> 793,216
Total liabilities and fund equity	\$ 774,997	1,075,438	1,850,435

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

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

For the year ended December 31, 2001

	Transportation Department	Workers' Compensation	Total
Operating revenues:			
County charges	\$ 50,601	150,000	200,601
Rentals and other revenue	548,691	—	548,691
Total operating revenues	599,292	150,000	749,292
Operating expenses:			
Client services	1,087,868	—	1,087,868
Loss and loss adjusting	—	213,149	213,149
Depreciation	230,863	—	230,863
Administrative	—	79,571	79,571
Total operating expenses	1,318,731	292,720	1,611,451
Operating loss	(719,439)	(142,720)	(862,159)
Nonoperating revenues:			
Grant revenue	748,895	—	748,895
Interest income	—	42,781	42,781
Total net nonoperating revenues	748,895	42,781	791,676
Income (loss) before operating transfers	29,456	(99,939)	(70,483)
Operating transfers in	52,820	—	52,820
Net income (loss)	82,276	(99,939)	(17,663)
Depreciation on fixed assets acquired by capital grants	210,268	—	210,268
Increase (decrease) in retained earnings	292,544	(99,939)	192,605
Retained earnings (deficit), beginning of year	(111,345)	296,986	185,641
Retained earnings, end of year	\$ 181,199	197,047	378,246

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2001

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from operating activities:			
Operating loss	\$ (719,439)	(142,720)	(862,159)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation expense	230,863	—	230,863
Loss on sale of fixed assets	9,754	—	9,754
Change in assets and liabilities:			
Accounts receivable	24	3,799	3,823
Accounts payable	15,352	(4,812)	10,540
Accrued liabilities and withholdings	20,955	(86,363)	(65,408)
Due to other funds	(39,495)	—	(39,495)
Due to other governments	(18,685)	—	(18,685)
Deferred revenues	(21,795)	—	(21,795)
Net cash used in operating activities	<u>(522,466)</u>	<u>(230,096)</u>	<u>(752,562)</u>
Cash flows from capital financing activities:			
Capital grants	233,608	—	233,608
Purchases of fixed assets	(279,249)	—	(279,249)
Net cash used in capital financing activities	<u>(45,641)</u>	<u>—</u>	<u>(45,641)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2001

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from noncapital financing activities:			
Operating grants received	\$ 515,287	—	515,287
Operating transfers in	<u>52,820</u>	<u>—</u>	<u>52,820</u>
Net cash provided by noncapital activities	<u>568,107</u>	<u>—</u>	<u>568,107</u>
Cash flows from investing activities:			
Investment income received	—	42,781	42,781
Net cash provided by investing activities	<u>—</u>	<u>42,781</u>	<u>42,781</u>
Net decrease in cash and cash equivalents	—	(187,315)	(187,315)
Cash and cash equivalents, beginning of year	<u>200</u>	<u>1,261,053</u>	<u>1,261,253</u>
Cash and cash equivalents, end of year	<u>\$ 200</u>	<u>1,073,738</u>	<u>1,073,938</u>

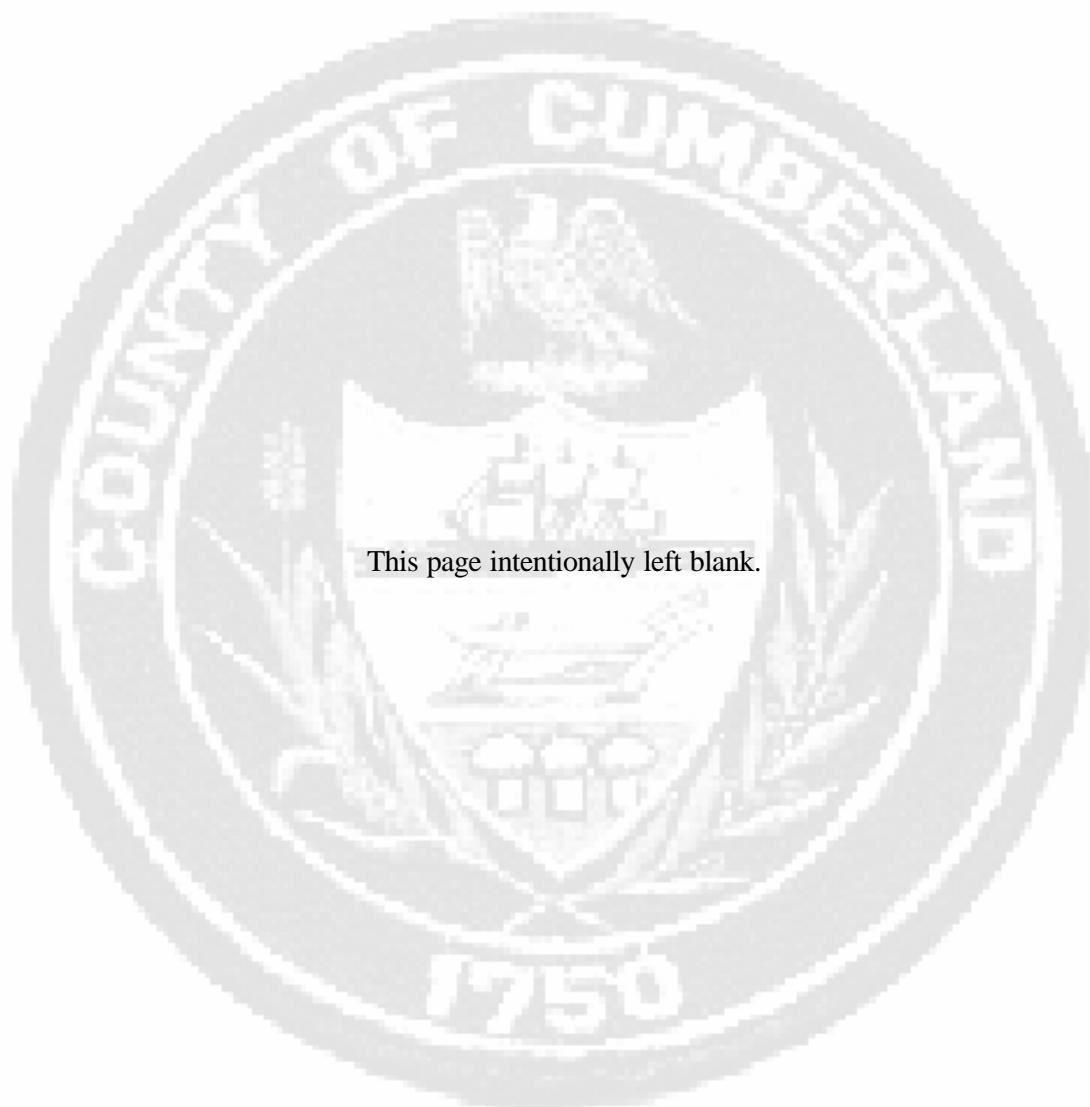
COUNTY OF CUMBERLAND, PENNSYLVANIA

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 expendable trust trusts, and agency funds. The pension trust is accounted for on the accrual basis of accounting. The landfill post closure trust and agency funds are accounted for on the modified accrual basis.

- 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.
- Agency funds are custodial in nature and do not involve measurement of results of operations. Agency funds are used to account for fees, fines, taxes, grants, and other monies collected by elected row officers that are subsequently disbursed to the County, other governments or other not-for-profit entities or citizens for whom they were collected. These funds are as follows:
 - Perry County HealthChoices
 - Clerk of Court
 - Prothonotary
 - Recorder of Deeds
 - Treasurer
 - Register of Wills
 - Sheriff
 - District Attorney



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COUNTY OF CUMBERLAND, PENNSYLVANIA

Fiduciary Funds

Combining Balance Sheet

December 31, 2001

	Pension Trust – Employees Retirement	Expendable Trust – Landfill Post Closure	Agency Funds		
			Perry County Health- Choices	Clerk of Court	Prothonotary
Assets					
Cash and cash equivalents	\$ 4,601,313	266,052	2,081	386,462	179,401
Investments	70,167,923	350,697	—	—	—
Accrued interest	463,158	—	—	—	—
Total assets	<u>\$ 75,232,394</u>	<u>616,749</u>	<u>2,081</u>	<u>386,462</u>	<u>179,401</u>
Liabilities and Fund Equity					
Liabilities:					
Due to other funds	\$ —	—	—	114,805	35,695
Due to other governments	—	—	—	37,371	1,796
Funds held as fiduciary	—	—	2,081	234,286	141,910
Total liabilities	<u>—</u>	<u>—</u>	<u>2,081</u>	<u>386,462</u>	<u>179,401</u>
Fund equity:					
Fund balance reserved for pension benefits	75,232,394	—	—	—	—
Fund balance reserved for landfill closures	—	616,749	—	—	—
Total fund equity	<u>75,232,394</u>	<u>616,749</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities and fund equity	<u>\$ 75,232,394</u>	<u>616,749</u>	<u>2,081</u>	<u>386,462</u>	<u>179,401</u>

Agency Funds

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Total
1,104,390	6,268	20,727	153,336	46,307	6,766,337
—	—	—	—	—	70,518,620
—	—	—	—	—	463,158
1,104,390	6,268	20,727	153,336	46,307	77,748,115
<hr/>					
154,272	828	19,219	20,681	6,495	351,995
950,118	5,440	1,508	14,387	—	1,010,620
—	—	—	118,268	39,812	536,357
1,104,390	6,268	20,727	153,336	46,307	1,898,972
<hr/>					
—	—	—	—	—	75,232,394
—	—	—	—	—	616,749
—	—	—	—	—	75,849,143
1,104,390	6,268	20,727	153,336	46,307	77,748,115

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2001

	<u>Balance, January 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2001</u>
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Perry County HealthChoices

Assets:

Cash and cash equivalents	\$ <u>—</u>	207,105	205,024	<u>2,081</u>
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Liabilities:

Funds held as fiduciary	\$ <u>—</u>	207,105	205,024	<u>2,081</u>
	<u>\$ —</u>	<u>207,105</u>	<u>205,024</u>	<u>2,081</u>

Clerk of Court

Assets:

Cash and cash equivalents	\$ <u>208,304</u>	<u>2,674,532</u>	<u>2,496,374</u>	<u>386,462</u>
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Liabilities:

Due to other funds	\$ 62,029	1,325,985	1,273,209	114,805
Due to other governments	24,171	469,302	456,102	37,371
Funds held as fiduciary	<u>122,104</u>	<u>879,245</u>	<u>767,063</u>	<u>234,286</u>
	<u>\$ 208,304</u>	<u>2,674,532</u>	<u>2,496,374</u>	<u>386,462</u>

Prothonotary

Assets:

Cash and cash equivalents	\$ <u>154,797</u>	<u>543,645</u>	<u>519,041</u>	<u>179,401</u>
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Liabilities:

Due to other funds	\$ 34,850	366,440	365,595	35,695
Due to other governments	13,448	112,180	123,832	1,796
Funds held as fiduciary	<u>106,499</u>	<u>65,025</u>	<u>29,614</u>	<u>141,910</u>
	<u>\$ 154,797</u>	<u>543,645</u>	<u>519,041</u>	<u>179,401</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2001

	<u>Balance, January 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2001</u>
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Recorder of Deeds

Assets:

Cash and cash equivalents	\$ 525,062	<u>17,487,452</u>	<u>16,908,124</u>	<u>1,104,390</u>
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Liabilities:

Due to other funds	\$ 85,003	1,491,145	1,421,876	154,272
Due to other governments	<u>440,059</u>	<u>15,996,307</u>	<u>15,486,248</u>	<u>950,118</u>
	<u>\$ 525,062</u>	<u>17,487,452</u>	<u>16,908,124</u>	<u>1,104,390</u>

Treasurer

Assets:

Cash and cash equivalents	\$ 5,579	<u>202,134</u>	<u>201,445</u>	<u>6,268</u>
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Liabilities:

Due to other funds	\$ 699	43,585	43,456	828
Due to other governments	<u>4,880</u>	<u>158,549</u>	<u>157,989</u>	<u>5,440</u>
	<u>\$ 5,579</u>	<u>202,134</u>	<u>201,445</u>	<u>6,268</u>

Register of Wills

Assets:

Cash and cash equivalents	\$ 24,254	<u>12,903,432</u>	<u>12,906,959</u>	<u>20,727</u>
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Liabilities:

Due to other funds	\$ 22,789	375,085	378,655	19,219
Due to other governments	<u>1,465</u>	<u>12,528,347</u>	<u>12,528,304</u>	<u>1,508</u>
	<u>\$ 24,254</u>	<u>12,903,432</u>	<u>12,906,959</u>	<u>20,727</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2001

	<u>Balance, January 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2001</u>
Sheriff				
Assets:				
Cash and cash equivalents	\$ <u>474,765</u>	<u>1,340,313</u>	<u>1,661,742</u>	<u>153,336</u>
Liabilities:				
Due to other funds	\$ 13,306	278,809	271,434	20,681
Due to other governments	12,011	67,447	65,071	14,387
Funds held as fiduciary	<u>449,448</u>	<u>994,057</u>	<u>1,325,237</u>	<u>118,268</u>
	<u>\$ 474,765</u>	<u>1,340,313</u>	<u>1,661,742</u>	<u>153,336</u>
District Attorney				
Assets:				
Cash and cash equivalents	\$ <u>47,806</u>	<u>40,548</u>	<u>42,047</u>	<u>46,307</u>
Liabilities:				
Due to other funds	\$ 8,432	6,495	8,432	6,495
Funds held as fiduciary	<u>39,374</u>	<u>34,053</u>	<u>33,615</u>	<u>39,812</u>
	<u>\$ 47,806</u>	<u>40,548</u>	<u>42,047</u>	<u>46,307</u>
Total All Agency Funds				
Assets:				
Cash and cash equivalents	\$ <u>1,440,567</u>	<u>35,399,161</u>	<u>34,940,756</u>	<u>1,898,972</u>
Liabilities:				
Due to other funds	\$ 227,108	3,887,544	3,762,657	351,995
Due to other governments	496,034	29,332,132	28,817,546	1,010,620
Funds held as fiduciary	<u>717,425</u>	<u>2,179,485</u>	<u>2,360,553</u>	<u>536,357</u>
	<u>\$ 1,440,567</u>	<u>35,399,161</u>	<u>34,940,756</u>	<u>1,898,972</u>

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, 2001

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund:				
Commissioners	\$ 12,778	—	12,778	—
County buildings	6,749,490	6,017,851	341,932	389,707
Municipal Authority	3,075,079	3,075,079	—	—
Board of Elections	11,041	—	11,041	—
Tax assessment	75,365	—	75,365	—
Tax reassessment	90,790	—	90,790	—
Treasurer	741	—	741	—
Controller	11,558	—	10,572	986
Budget	40,742	—	39,325	1,417
Planning	1,834	—	1,834	—
Recorder of Deeds	1,098	—	1,098	—
Data processing	434,227	—	434,227	—
Personnel	11,898	—	11,898	—
GIS	4,950	—	4,950	—
District Attorney – Admin	103,162	—	102,478	684
District Attorney – Trial	3,583	—	1,350	2,233
District Attorney – Criminal	105,414	—	105,414	—
District Attorney – Appellate	396	—	396	—
Security	2,963	—	2,963	—
Sheriff	175,568	—	163,995	11,573
Coroner	7,596	—	7,596	—
Clerk of Courts	11,144	—	9,285	1,859
Public Defender	8,914	—	8,914	—
Court Appointed Special Advocate	4,075	—	4,075	—
Law library	1,993	—	1,369	624
Courts	76,431	26,071	43,561	6,799
District Justices – Administrator	1,141	—	1,141	—
District #09-3-03	8,744	—	8,744	—
District #09-1-02	5,373	—	5,373	—
District #09-3-01	5,322	—	5,322	—
District #09-3-02	10,970	—	10,970	—
District #09-3-04	7,073	—	7,073	—
District #09-3-05	3,712	—	3,712	—
District #09-2-01	1,661	—	1,661	—
District #09-1-01	9,835	—	9,835	—
Prison operations	4,342,959	4,236,639	37,038	69,282

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Function and Activity

December 31, 2001

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund (continued):				
Prison security	\$ 273	—	—	273
Prison treatment	2,499	—	2,499	—
Adult probation	68,102	—	66,021	2,081
Juvenile probation	38,617	—	38,617	—
Intermediate punishment	479	—	479	—
Emergency preparedness	66,518	40,729	25,789	—
Fire training	6,390	2,947	3,443	—
Vector control	65,607	—	65,607	—
Veteran affairs	18,076	—	18,076	—
Farm	2,730	—	1,217	1,513
Agricultural extension	9,853	2,288	7,565	—
Total general fund	<u>15,698,764</u>	<u>13,401,604</u>	<u>1,808,129</u>	<u>489,031</u>
Other governmental funds:				
Domestic Relations Office	184,171	—	115,009	69,162
Children Services	87,871	—	87,871	—
Grants	18,921	—	18,921	—
Aging	89,255	—	89,255	—
Central Booking	240,100	—	207,888	32,212
Human Services	3,376	—	3,376	—
Victim/Witness	15,652	—	15,652	—
ARD/DUI	974	—	974	—
Solid Waste	110,338	—	110,338	—
Conservation District	62,057	—	62,057	—
Records Improvement	160,069	—	160,069	—
Total other governmental funds	<u>972,784</u>	<u>—</u>	<u>871,410</u>	<u>101,374</u>
Total general fixed assets allocated to functions	<u>16,671,548</u>	<u>13,401,604</u>	<u>2,679,539</u>	<u>590,405</u>
Land and improvements	1,787,197			
Construction in progress	65,235			
Total general fixed assets	<u>\$ 18,523,980</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, 2001

	General fixed assets January 1, 2001	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2001
General fund:					
Commissioners	\$ 31,414	—	(9,643)	(8,993)	12,778
Solicitor	324	—	(288)	(36)	—
County buildings	6,928,137	391,443	(7,558)	(562,532)	6,749,490
Municipal Authority	3,206,171	—	—	(131,092)	3,075,079
Board of elections	34,838	—	(957)	(22,840)	11,041
Tax assessment	84,112	43,292	(13,250)	(38,789)	75,365
Tax reassessment	75,808	41,811	(4,989)	(21,840)	90,790
Treasurer	3,603	—	(1,035)	(1,827)	741
Controller	25,907	—	(5,260)	(9,089)	11,558
Budget	19,657	35,067	(4,987)	(8,995)	40,742
Planning	—	1,975	—	(141)	1,834
Recorder of Deeds	1,537	—	—	(439)	1,098
Administrative services	1,428	—	—	(1,428)	—
Data processing	410,696	168,993	(30,471)	(114,991)	434,227
Personnel	9,179	10,728	(5,174)	(2,835)	11,898
GIS	7,774	—	(723)	(2,101)	4,950
District Attorney – Admin	37,339	89,587	(8,817)	(14,947)	103,162
District Attorney – Trial	2,761	2,310	—	(1,488)	3,583
District Attorney – Criminal	44,362	81,256	(2,707)	(17,497)	105,414
District Attorney – Appellate	3,040	—	(1,904)	(740)	396
Security	4,827	—	(391)	(1,473)	2,963
Register of Wills	1,281	—	(1,062)	(219)	—
Sheriff	184,194	72,311	(21,172)	(59,765)	175,568
Coroner	8,756	1,654	(589)	(2,225)	7,596
Prothonotary	254	—	(240)	(14)	—
Clerk of Courts	22,464	651	(1,616)	(10,355)	11,144
Public Defender	8,975	6,357	(2,428)	(3,990)	8,914
Court Appointed Special Advocate	2,728	2,376	(312)	(717)	4,075
Law library	3,362	—	—	(1,369)	1,993
Courts	124,344	4,514	(24,556)	(27,871)	76,431
District Justices –					
Administrator	1,791	—	(24)	(626)	1,141
District #09-3-03	8,039	4,333	(1,848)	(1,780)	8,744
District #09-1-02	8,334	—	(889)	(2,072)	5,373
District #09-3-01	7,382	—	(593)	(1,467)	5,322
District #09-3-02	4,994	8,020	(340)	(1,704)	10,970
District #09-3-04	9,798	—	(758)	(1,967)	7,073
District #09-3-05	8,762	—	(3,686)	(1,364)	3,712
District #09-2-01	3,383	—	(483)	(1,239)	1,661
District #09-1-01	4,616	6,594	—	(1,375)	9,835

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 2001

	General fixed assets January 1, 2001	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2001
General fund (continued):					
Prison operations	\$ 4,666,175	6,034	(6,245)	(323,005)	4,342,959
Prison security	820	—	—	(547)	273
Prison treatment	3,213	—	—	(714)	2,499
Adult probation	19,336	57,574	(2,858)	(5,950)	68,102
Juvenile probation	23,645	32,217	(6,602)	(10,643)	38,617
Intermediate punishment	1,905	—	(311)	(1,115)	479
Emergency preparedness	73,026	8,362	(2,678)	(12,192)	66,518
Fire training	8,980	3,228	(2,134)	(3,684)	6,390
Vector control	13,123	63,627	(2,306)	(8,837)	65,607
Veterans' affairs	23,936	—	(280)	(5,580)	18,076
Consumer affairs	1,784	—	(1,166)	(618)	—
Farm	4,292	—	(720)	(842)	2,730
Agricultural extension	20,247	—	(510)	(9,884)	9,853
Community services	162	—	(116)	(46)	—
Total general fund	16,207,015	1,144,314	(184,676)	(1,467,889)	15,698,764
Other governmental funds:					
Domestic Relations Office	54,601	154,808	(7,151)	(18,087)	184,171
Children Services	70,128	65,277	(23,882)	(23,652)	87,871
Grants	11,164	19,131	(5,012)	(6,362)	18,921
Aging	67,387	66,435	(20,381)	(24,186)	89,255
District Attorney – Stop Grant	3,293	—	(2,387)	(906)	—
Central Booking	232,543	90,946	(8,014)	(75,375)	240,100
Human Services	4,563	3,008	(2,823)	(1,372)	3,376
Victim/Witness	18,326	5,964	(4,016)	(4,622)	15,652
ARD/DUI	1,190	—	—	(216)	974
Offender Supervision	55,292	1,685	(44,285)	(12,692)	—
Solid Waste	148,860	—	(2,944)	(35,578)	110,338
Conservation District	37,455	40,959	(405)	(15,952)	62,057
Law Enforcement Block Grant	6,159	93,119	(95,514)	(3,764)	—
Grants and Administration	78,948	30,630	(87,580)	(21,998)	—
Records Improvement	62,567	125,008	(1,593)	(25,913)	160,069
Homestead	64,694	—	(50,846)	(13,848)	—
56K	113,781	—	(84,548)	(29,233)	—
Insurance Fraud Prevent. Auth.	101,262	2,229	(75,030)	(28,461)	—
Total other governmental funds	1,132,213	699,199	(516,411)	(342,217)	972,784
Total general fixed assets allocated to functions	17,339,228	1,843,513	(701,087)	(1,810,106)	16,671,548
Land and improvements	1,787,197	—	—	—	1,787,197
Construction in progress	78,977	—	(13,742)	—	65,235
Total general fixed assets	\$ 19,205,402	1,843,513	(714,829)	(1,810,106)	18,523,980

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Source

December 31, 2001

General fixed assets:

Land and improvements	\$ 1,787,197
Buildings	13,401,604
Movable furniture and equipment	2,679,539
Fixed equipment	590,405
Construction in progress	<u>65,235</u>
 Total general fixed assets	 <u>\$ 18,523,980</u>

Investment in general fixed assets by source:

General Fund	\$ 7,622,948
Special Revenue Funds	972,784
Capital Projects Fund	<u>9,928,248</u>
 Total investment in general fixed assets	 <u>\$ 18,523,980</u>