

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 the administrative, judicial, public safety, 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 77 to 81 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, 2002

	Budget	Actual	Variance – favorable (unfavorable)
Revenues:			
Taxes:			
Real estate taxes – current	\$ 25,354,736	25,684,569	329,833
Real estate taxes – prior	453,337	581,307	127,970
Per capita taxes – current	626,553	648,323	21,770
Per capita taxes – prior	17,192	32,987	15,795
Library taxes – current	1,276,505	1,289,341	12,836
Library taxes – prior	26,248	37,885	11,637
Total taxes	<u>27,754,571</u>	<u>28,274,412</u>	<u>519,841</u>
Licenses and permits	105,841	110,231	4,390
Grants:			
Redevelopment Authority	863,505	922,749	59,244
Emergency management	106,785	105,168	(1,617)
Vocational education	15,000	18,303	3,303
Highway safety grant	129,691	127,109	(2,582)
Justice grants	2,322,068	1,814,948	(507,120)
DER/Department of Agriculture	132,500	112,738	(19,762)
Economic Development	550,475	656,337	105,862
Payments in lieu of taxes	68,693	64,861	(3,832)
Total grants	<u>4,188,717</u>	<u>3,822,213</u>	<u>(366,504)</u>
County charges:			
Sheriff office fees	299,224	198,558	(100,666)
Clerk of Courts fees	21,800	23,834	2,034
Prothonotary fees	270,000	290,569	20,569
Register of Wills fees	402,500	387,289	(15,211)
Recorder of Deeds fees	845,700	1,363,064	517,364
Tax Claim Bureau	291,000	418,645	127,645
Prison	460,000	724,326	264,326
District Justices	872,050	941,603	69,553
Public Defenders	9,000	14,775	5,775
Expense Reimbursement	1,361,811	1,373,534	11,723
Other	143,429	130,954	(12,475)
Total county charges	<u>4,976,514</u>	<u>5,867,151</u>	<u>890,637</u>
Court costs, fines, and forfeits	890,460	888,751	(1,709)
Interest	498,093	411,220	(86,873)

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues (continued):			
Contributions and other:			
Rents	\$ 15,447	16,394	947
Other income	842,028	749,560	(92,468)
Indirect cost reimbursements	840,746	807,873	(32,873)
Total contributions and other	<u>1,698,221</u>	<u>1,573,827</u>	<u>(124,394)</u>
Total revenues	<u>40,112,417</u>	<u>40,947,805</u>	<u>835,388</u>
Expenditures:			
Current:			
General government – administrative:			
Commissioners	624,267	557,556	66,711
Solicitor	227,946	218,235	9,711
Elections	579,618	530,851	48,767
Controller	683,011	672,654	10,357
Budget	422,982	397,263	25,719
Tax Claims	266,610	244,506	22,104
Treasurer	210,278	203,365	6,913
Tax collectors administration	366,379	336,069	30,310
Personnel	385,624	357,113	28,511
Tax assessment	1,137,234	1,076,664	60,570
Recorder of Deeds	407,560	375,501	32,059
Administrative services	226,457	176,039	50,418
Data processing	1,262,419	945,140	317,279
Insurance	215,581	214,183	1,398
Human services fiscal operations	102,205	102,860	(655)
County buildings	1,323,804	1,332,078	(8,274)
Economic development	—	(884)	884
Total general government – administrative	<u>8,441,975</u>	<u>7,739,193</u>	<u>702,782</u>
General government – judicial:			
Building security	327,018	314,178	12,840
Courts	1,776,255	1,752,795	23,460
Court appointed advocate	64,398	61,591	2,807
District Justices	1,645,626	1,594,418	51,208
Law Library	106,172	108,620	(2,448)

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Expenditures (continued):			
Current (continued):			
General government – judicial (continued):			
Clerk of Courts	\$ 451,228	420,729	30,499
Coroner	302,711	297,296	5,415
Court Administrator	67,566	59,710	7,856
Public Defender	766,225	751,867	14,358
District Attorney	1,813,198	1,551,035	262,163
STOP Violence Against Women Program	195,465	191,614	3,851
Automated Fingerprint Identification Program	83,466	78,110	5,356
Insurance Fraud/Auto Theft Prevention Program	275,091	225,317	49,774
Prothonotary	350,302	344,344	5,958
Register of Wills	322,898	301,603	21,295
Sheriff	1,777,059	1,699,346	77,713
Grant Administration Program	854,930	482,483	372,447
Offender Supervision Program	183,942	181,196	2,746
Total general government – judicial	<u>11,363,550</u>	<u>10,416,252</u>	<u>947,298</u>
Public safety:			
Prison	5,571,407	5,613,882	(42,475)
Probation and parole	2,593,146	2,596,822	(3,676)
Emergency management & communications	425,980	402,249	23,731
Vector control	218,922	169,365	49,557
Fire training	71,553	71,689	(136)
Highway safety	129,691	121,350	8,341
Total public safety	<u>9,010,699</u>	<u>8,975,357</u>	<u>35,342</u>
Human services:			
Adult daycare	—	361,691	(361,691)
Military affairs	136,608	139,716	(3,108)
Other	792,628	870,622	(77,994)
Total human services	<u>929,236</u>	<u>1,372,029</u>	<u>(442,793)</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Expenditures (continued):			
Current (continued):			
Culture and recreation:			
Libraries	\$ 2,288,306	2,318,533	(30,227)
Historical and civic association	48,253	48,886	(633)
Planning and zoning	289,912	286,422	3,490
Army Heritage Museum	558,475	552,870	5,605
Total culture and recreation	<u>3,184,946</u>	<u>3,206,711</u>	<u>(21,765)</u>
Conservation and development:			
Small communities development	725,000	763,778	(38,778)
Agriculture extension	308,584	287,895	20,689
Greenway study program	52,343	40,638	11,705
Open space preservation program	70,100	372	69,728
Stormwater management	30,000	3,464	26,536
Economic Development	81,656	155,489	(73,833)
Total conservation and development	<u>1,267,683</u>	<u>1,251,636</u>	<u>16,047</u>
Other	<u>47,163</u>	<u>14,591</u>	<u>32,572</u>
Total expenditures	<u>34,245,252</u>	<u>32,975,769</u>	<u>1,269,483</u>
Excess of revenues over expenditures	<u>5,867,165</u>	<u>7,972,036</u>	<u>2,104,871</u>
Other financing sources (uses):			
Transfer from County Nursing Home	250,000	358,789	108,789
Transfer from Capital Projects	136,473	137,574	1,101
Transfer from ARD/DUI	100,000	91,465	(8,535)
Transfer from Hotel Tax	—	5,201	5,201
Transfer from Solid Waste	34,727	11,458	(23,269)
Transfer to Victim Witness	(57,797)	(44,939)	12,858
Transfer to Domestic Relations	(545,650)	(433,640)	112,010
Transfer to Children Services	(1,000,000)	(1,324,917)	(324,917)
Transfer to Central Booking	(562,047)	(481,564)	80,483
Transfer to Office of Aging	(75,000)	(100,000)	(25,000)
Transfer to Drug and Alcohol Commission	(208,815)	(117,150)	91,665
Transfer to Mental Health/Mental Retardation	(446,672)	(392,312)	54,360
Transfer to Debt Service	(2,869,362)	(2,906,449)	(37,087)
Transfer to County Nursing Home	—	(527,628)	(527,628)
Transfer to Hazardous Materials	(56,209)	(79,831)	(23,622)
Transfer to 911	(822,849)	(726,895)	95,954

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Other financing sources (uses) (continued):			
Transfer to Capital Projects	\$ —	(250,000)	(250,000)
Transfer to Early Learning Center	(30,927)	(63,381)	(32,454)
Transfer to Food and Shelter	(14,267)	(7,632)	6,635
Transfer to Component Units	(49,015)	(49,015)	—
Other	<u>10,833</u>	<u>—</u>	<u>(10,833)</u>
Total other financing sources (uses)	<u>(6,206,577)</u>	<u>(6,900,866)</u>	<u>(694,289)</u>
Deficiency of revenues and other sources over expenditures and other uses	(339,412)	1,071,170	1,410,582
Fund balance at beginning of year, as restated	<u>4,505,410</u>	<u>5,645,061</u>	<u>1,139,651</u>
Fund balance at end of year	<u>\$ 4,165,998</u>	<u>6,716,231</u>	<u>2,550,233</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Description of Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The following are used to account for these 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 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
 - Mental Health and Mental Retardation Fund
 - Drug and Alcohol 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 accounts for revenues received from improvement fees collected on Recorder of Deeds transactions to fund record improvement projects within the County.
- The Solid Waste Fund accounts for revenues received from system fees and operating grants to fund the operation of the County Solid Waste Plan.
- The Affordable Housing Fund accounts 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

Description of Funds

- The Exit 44 Study Fund accounts 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 accounts for revenues received from the hotel occupancy tax to fund countywide tourism promotion.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

Combining Balance Sheet

December 31, 2002

Assets	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Children Services	Human Services Development	Food and Shelter	Health-Choices	MH/MR	Drug and Alcohol	Central Booking	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Affordable Housing	Exit 44 Study	Hotel Tax	Total		
Cash and cash equivalents	\$ 529,204	71,996	194,570	300	—	—	67,146	2,929,306	100	—	—	—	192,931	436,997	117,954	—	146,897	4,687,401		
Restricted assets:																				
Investments	—	—	1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	1,000,000			
Investments	—	—	282,000	—	—	—	—	808,000	—	—	—	—	—	729,000	—	—	1,819,000			
Due from other funds	—	—	—	53,026	590,463	—	—	395,896	370,764	26,426	—	334	26,179	—	15,602	549,849	—	2,028,539		
Due from other governments	87,304	376,898	96,477	2,099,125	—	—	—	10,255	1,140	—	—	—	—	—	—	—	2,671,199			
Taxes receivable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	40,000			
Accounts receivable	—	3,012	61,165	—	19,253	523,302	—	300,163	119,025	101,825	49,743	—	—	255,778	—	—	1,433,266			
Prepaid items	—	—	3,069	—	—	—	—	1,976	—	—	—	—	—	—	—	—	5,045			
Total assets	\$ 616,508	451,906	1,637,281	2,099,425	72,279	1,113,765	67,146	4,445,596	491,029	128,251	49,743	334	219,110	1,421,775	133,556	549,849	186,897	13,684,450		
Liabilities and Fund Balances																				
Liabilities:																				
Accounts payable	\$ 21,704	15,564	97,970	516,804	12,324	358,864	4,562	2,564,637	220,232	122,799	7,555	334	43,071	15,144	17,111	41,719	103,582	4,163,976		
Accrued liabilities and withholdings	—	22,836	6,900	13,915	541	2,181	—	10,451	4,462	5,452	1,972	—	—	893	—	—	69,603			
Due to other funds	—	411,501	64,304	1,489,340	—	—	62,584	—	—	—	35,991	—	—	22,317	—	—	83,315	2,169,352		
Deferred revenue	—	—	1,070,604	79,366	59,414	42,261	—	1,817,633	87,201	—	4,225	—	—	8,570	—	—	3,169,274			
Other liabilities	—	2,005	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,005			
Total liabilities	21,704	451,906	1,239,778	2,099,425	72,279	403,306	67,146	4,392,721	311,895	128,251	49,743	334	43,071	46,924	17,111	41,719	186,897	9,574,210		
Fund balances, as restated																				
Reserved for restricted contributions	—	—	397,503	—	—	710,459	—	—	52,875	179,134	—	—	—	—	176,039	1,374,851	116,445	508,130	—	397,503
Unreserved	594,804	—	—	—	—	710,459	—	—	52,875	179,134	—	—	—	—	176,039	1,374,851	116,445	508,130	—	3,712,737
Total fund balances	594,804	—	397,503	—	—	710,459	—	—	52,875	179,134	—	—	—	—	176,039	1,374,851	116,445	508,130	—	4,110,240
Total liabilities and fund balances	\$ 616,508	451,906	1,637,281	2,099,425	72,279	1,113,765	67,146	4,445,596	491,029	128,251	49,743	334	219,110	1,421,775	133,556	549,849	186,897	13,684,450		

COUNTY OF CUMBERLAND, PENNSYLVANIA

Special Revenue Funds

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

For the year ended December 31, 2002

	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Children Services	Human Services Development	Food and Shelter	Health- Choices	MH/MR	Drug and Alcohol	Central Booking	Witness Assistance	ARD/ DUI Program	Records Improvement	Solid Waste	Affordable Housing	Exit 44 Study	Hotel Tax	Total	
Revenues:																			
Taxes	\$ 472,346	1,584,098	2,580,224	7,079,641	344,873	3,203,959	7,688,070	20,501,640	2,200,459	223,870	673,095	—	—	173,240	—	—	804,663	804,663	
Grants	—	67,656	—	370,489	—	73,637	—	—	—	6,752	—	283,302	196,686	543,485	321,140	—	—	46,725,515	
County charges	—	26,422	—	—	—	—	—	—	132	275,086	—	—	—	—	—	—	—	1,863,147	
Court costs, fines, and forfeits	—	8,506	645	24,597	27	1,145	1,396	2,288	118,564	—	—	—	1,302	25,931	2,414	13,530	301,640	301,640	
Interest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	202,844	202,844	
Contributions and other	—	—	1,488	134,403	—	121	83,207	—	148,176	397,862	15,160	—	—	—	30,322	—	—	810,739	810,739
Total revenues	480,852	1,680,309	2,739,224	7,450,157	346,139	3,362,199	7,690,358	20,768,380	2,598,453	520,868	673,095	283,302	197,988	772,978	323,554	13,530	807,162	50,708,548	50,708,548
Expenditures:																			
Current:																			
General government – administrative	—	—	—	—	—	—	—	—	—	—	—	—	59,390	—	—	—	59,390	59,390	
General government – judicial	—	2,135,492	—	—	—	—	—	—	—	994,209	—	100,373	—	—	—	—	—	3,230,074	3,230,074
Public works and enterprises	384,743	—	—	—	—	—	—	—	—	—	—	—	815,964	—	—	—	1,200,707	1,200,707	
Human services	—	—	2,871,856	8,728,330	256,329	3,200,219	7,690,358	21,191,843	2,643,934	—	718,034	—	—	—	—	—	—	47,300,903	47,300,903
Culture and recreation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	804,353	804,353	
Conservation and development	—	—	—	—	—	—	—	—	—	—	—	—	—	339,405	374,823	—	714,228	714,228	
Total expenditures	384,743	2,135,492	2,871,856	8,728,330	256,329	3,200,219	7,690,358	21,191,843	2,643,934	994,209	718,034	100,373	59,390	815,964	339,405	374,823	804,353	53,309,655	53,309,655
Excess (deficiency) of revenues over expenditures	96,109	(455,183)	(132,632)	(1,278,173)	89,810	161,980	—	(423,463)	(45,481)	(473,341)	(44,939)	182,929	138,598	(42,986)	(15,851)	(361,293)	2,809	(2,601,107)	(2,601,107)
Other financing sources (uses):																			
Operating transfers in	—	433,640	117,651	1,354,188	—	19,725	—	483,326	224,615	481,564	44,939	—	—	—	—	—	3,159,648	3,159,648	
Operating transfers out	—	(3,892)	—	(76,015)	(89,810)	(204)	—	(6,988)	—	(8,223)	—	(182,929)	—	(11,458)	—	—	(5,201)	(384,720)	(384,720)
Proceeds from capital leases	—	25,435	—	—	—	—	—	—	—	—	—	—	—	—	—	—	25,435	25,435	25,435
Total other financing sources (uses)	—	455,183	117,651	1,278,173	(89,810)	19,521	—	476,338	224,615	473,341	44,939	(182,929)	—	(11,458)	—	—	(5,201)	2,800,363	2,800,363
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	96,109	—	(14,981)	—	—	181,501	—	52,875	179,134	—	—	—	138,598	(54,444)	(15,851)	(361,293)	(2,392)	199,256	199,256
Fund balances, beginning of year	498,695	—	412,484	—	—	528,958	—	—	—	—	—	—	37,441	1,429,295	132,296	869,423	2,392	3,910,984	3,910,984
Fund balances, end of year	\$ 594,804	—	397,503	—	—	710,459	—	52,875	179,134	—	—	—	176,039	1,374,851	116,445	508,130	—	4,110,240	4,110,240

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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants:			
Liquid fuels tax	\$ 660,700	472,346	(188,354)
Interest	12,100	8,506	(3,594)
Total revenues	<u>672,800</u>	<u>480,852</u>	<u>(191,948)</u>
Expenditures:			
Current:			
Public works and enterprises	830,129	384,743	445,386
Total expenditures	<u>830,129</u>	<u>384,743</u>	<u>445,386</u>
Excess (deficiency) of revenues over expenditures	(157,329)	96,109	253,438
Fund balance, beginning of year	<u>461,402</u>	<u>498,695</u>	<u>37,293</u>
Fund balance, end of year	<u>\$ 304,073</u>	<u>594,804</u>	<u>290,731</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 1,520,617	1,584,098	63,481
County charges	53,250	67,656	14,406
Court costs, fines, and forfeitures	35,100	26,422	(8,678)
Interest	725	645	(80)
Contributions and other	900	1,488	588
Total revenues	<u>1,610,592</u>	<u>1,680,309</u>	<u>69,717</u>
Expenditures:			
Current:			
General government – judicial	<u>2,156,242</u>	<u>2,135,492</u>	<u>20,750</u>
Total expenditures	<u>2,156,242</u>	<u>2,135,492</u>	<u>20,750</u>
Deficiency of revenues over expenditures	<u>(545,650)</u>	<u>(455,183)</u>	<u>90,467</u>
Other financing sources:			
Operating transfers in	545,650	433,640	(112,010)
Operating transfers out	—	(3,892)	(3,892)
Proceeds from capital leases	—	25,435	25,435
Total other financing sources	<u>545,650</u>	<u>455,183</u>	<u>(90,467)</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

Office of Aging

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

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 2,598,472	2,580,224	(18,248)
Interest	32,004	24,597	(7,407)
Contributions and other	116,661	134,403	17,742
 Total revenues	<u>2,747,137</u>	<u>2,739,224</u>	<u>(7,913)</u>
 Expenditures:			
Current:			
Human services	2,934,440	2,871,856	62,584
 Total expenditures	<u>2,934,440</u>	<u>2,871,856</u>	<u>62,584</u>
 Deficiency of revenues over expenditures	<u>(187,303)</u>	<u>(132,632)</u>	<u>54,671</u>
 Other financing sources:			
Operating transfers in	82,100	117,651	35,551
 Total other financing sources	<u>82,100</u>	<u>117,651</u>	<u>35,551</u>
 Deficiency of revenues and other financing sources over expenditures	(105,203)	(14,981)	90,222
 Fund balance, beginning of year	341,205	412,484	71,279
 Fund balance, end of year	<u>\$ 236,002</u>	<u>397,503</u>	<u>161,501</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 6,331,852	7,079,641	747,789
County charges	234,503	370,489	135,986
Interest	—	27	27
	<hr/> <u>6,566,355</u>	<hr/> <u>7,450,157</u>	<hr/> <u>883,802</u>
Expenditures:			
Current:			
Human services	<u>7,947,381</u>	<u>8,728,330</u>	<u>(780,949)</u>
	<hr/> <u>7,947,381</u>	<hr/> <u>8,728,330</u>	<hr/> <u>(780,949)</u>
Deficiency of revenues over expenditures	<u>(1,381,026)</u>	<u>(1,278,173)</u>	<u>102,853</u>
Other financing sources (uses):			
Operating transfers in	1,402,559	1,354,188	(48,371)
Operating transfers out	<u>(21,533)</u>	<u>(76,015)</u>	<u>(54,482)</u>
	<hr/> <u>1,381,026</u>	<hr/> <u>1,278,173</u>	<hr/> <u>(102,853)</u>
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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 372,372	344,873	(27,499)
Interest	—	1,145	1,145
Contributions and other	—	121	121
Total revenues	<u>372,372</u>	<u>346,139</u>	<u>(26,233)</u>
Expenditures:			
Current:			
Human services	294,462	256,329	38,133
Total expenditures	<u>294,462</u>	<u>256,329</u>	<u>38,133</u>
Excess of revenues over expenditures	<u>77,910</u>	<u>89,810</u>	<u>11,900</u>
Other financing uses:			
Operating transfers out	(77,910)	(89,810)	(11,900)
Total other financing uses	<u>(77,910)</u>	<u>(89,810)</u>	<u>(11,900)</u>
Excess of revenues and other financing sources over expenditures	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Food and Shelter

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

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 2,692,542	3,203,959	511,417
County charges	74,035	73,637	(398)
Interest	—	1,396	1,396
Contributions and other	<u>84,180</u>	<u>83,207</u>	<u>(973)</u>
Total revenues	<u>2,850,757</u>	<u>3,362,199</u>	<u>511,442</u>
Expenditures:			
Current:			
Human services	<u>2,863,524</u>	<u>3,200,219</u>	<u>(336,695)</u>
Total expenditures	<u>2,863,524</u>	<u>3,200,219</u>	<u>(336,695)</u>
Excess (deficiency) of revenues over expenditures	<u>(12,767)</u>	<u>161,980</u>	<u>174,747</u>
Other financing sources (uses):			
Operating transfers in	14,267	19,725	5,458
Operating transfers out	<u>(1,500)</u>	<u>(204)</u>	<u>1,296</u>
Total other financing sources (uses)	<u>12,767</u>	<u>19,521</u>	<u>6,754</u>
Excess of revenues and other financing sources over expenditures	—	181,501	181,501
Fund balance, beginning of year	<u>528,847</u>	<u>528,958</u>	<u>111</u>
Fund balance, end of year	<u>\$ 528,847</u>	<u>710,459</u>	<u>181,612</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 3,649,528	7,688,070	4,038,542
Interest	665	2,288	1,623
	<hr/> <u>3,650,193</u>	<hr/> <u>7,690,358</u>	<hr/> <u>4,040,165</u>
Total revenues			
Expenditures:			
Current:			
Human services	<u>3,650,193</u>	<u>7,690,358</u>	<u>(4,040,165)</u>
	<hr/> <u>3,650,193</u>	<hr/> <u>7,690,358</u>	<hr/> <u>(4,040,165)</u>
Total expenditures			
Excess of revenues over expenditures	—	—	—
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

Mental Health/Mental Retardation

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

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance – favorable (unfavorable)</u>
Revenues:			
Grants	\$ 20,709,538	20,501,640	(207,898)
Interest	135,000	118,564	(16,436)
Contributions and other	104,550	148,176	43,626
Total revenues	<u>20,949,088</u>	<u>20,768,380</u>	<u>(180,708)</u>
Expenditures:			
Current:			
Human services	21,711,060	21,191,843	519,217
Total expenditures	<u>21,711,060</u>	<u>21,191,843</u>	<u>519,217</u>
Deficiency of revenues over expenditures	<u>(761,972)</u>	<u>(423,463)</u>	<u>338,509</u>
Other financing sources (uses):			
Operating transfers in	461,672	483,326	21,654
Operating transfers out	—	(6,988)	(6,988)
Total other financing sources	<u>461,672</u>	<u>476,338</u>	<u>14,666</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(300,300)	52,875	353,175
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ (300,300)</u>	<u>52,875</u>	<u>353,175</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Drug and Alcohol Commission

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

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 2,256,153	2,200,459	(55,694)
Court costs, fines and forfeits	—	132	132
Contributions and other	<u>159,754</u>	<u>397,862</u>	<u>238,108</u>
Total revenues	<u>2,415,907</u>	<u>2,598,453</u>	<u>182,546</u>
Expenditures:			
Current:			
Human services	<u>2,637,846</u>	<u>2,643,934</u>	<u>(6,088)</u>
Total expenditures	<u>2,637,846</u>	<u>2,643,934</u>	<u>(6,088)</u>
Deficiency of revenues over expenditures	<u>(221,939)</u>	<u>(45,481)</u>	<u>176,458</u>
Other financing sources:			
Operating transfers in	<u>221,939</u>	<u>224,615</u>	<u>2,676</u>
Total other financing sources	<u>221,939</u>	<u>224,615</u>	<u>2,676</u>
Excess of revenues and other financing sources over expenditures	—	179,134	179,134
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ <u>—</u>	<u>179,134</u>	<u>179,134</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 235,410	223,870	(11,540)
County charges	4,300	6,752	2,452
Court costs, fines and forfeits	290,160	275,086	(15,074)
Contributions and other	<u>16,600</u>	<u>15,160</u>	<u>(1,440)</u>
Total revenues	<u>546,470</u>	<u>520,868</u>	<u>(25,602)</u>
Expenditures:			
Current:			
General government – judicial	<u>1,100,225</u>	<u>994,209</u>	<u>106,016</u>
Total expenditures	<u>1,100,225</u>	<u>994,209</u>	<u>106,016</u>
Deficiency of revenues over expenditures	<u>(553,755)</u>	<u>(473,341)</u>	<u>80,414</u>
Other financing sources (uses):			
Operating transfers in	562,047	481,564	(80,483)
Operating transfers out	<u>(8,292)</u>	<u>(8,223)</u>	<u>69</u>
Total other financing sources (uses)	<u>553,755</u>	<u>473,341</u>	<u>(80,414)</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

Witness Assistance

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

For the year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 715,848	673,095	(42,753)
Contributions and other	5,000	—	(5,000)
Total revenues	<u>720,848</u>	<u>673,095</u>	<u>(47,753)</u>
Expenditures:			
Current:			
Human services	<u>780,656</u>	<u>718,034</u>	<u>62,622</u>
Total expenditures	<u>780,656</u>	<u>718,034</u>	<u>62,622</u>
Deficiency of revenues over expenditures	<u>(59,808)</u>	<u>(44,939)</u>	<u>14,869</u>
Other financing sources:			
Operating transfers in	<u>59,808</u>	<u>44,939</u>	<u>(14,869)</u>
Total other financing sources	<u>59,808</u>	<u>44,939</u>	<u>(14,869)</u>
Excess of revenues and other financing sources over expenditures	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ —	—	—

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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 311,000	283,302	(27,698)
Total revenues	<u>311,000</u>	<u>283,302</u>	<u>(27,698)</u>
Expenditures:			
Current:			
General government – judicial	123,000	100,373	22,627
Total expenditures	<u>123,000</u>	<u>100,373</u>	<u>22,627</u>
Excess of revenues over expenditures	<u>188,000</u>	<u>182,929</u>	<u>(5,071)</u>
Other financing uses:			
Operating transfers out	(161,000)	(182,929)	(21,929)
Total other financing uses	<u>(161,000)</u>	<u>(182,929)</u>	<u>(21,929)</u>
Excess of revenues and other financing sources over expenditures	27,000	—	(27,000)
Fund balance, beginning of year	<u>18,000</u>	<u>—</u>	<u>(18,000)</u>
Fund balance, end of year	<u>\$ 45,000</u>	<u>—</u>	<u>(45,000)</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 87,420	196,686	109,266
Interest	2,782	1,302	(1,480)
Total revenues	<u>90,202</u>	<u>197,988</u>	<u>107,786</u>
Expenditures:			
Current:			
General government – administrative	<u>90,202</u>	<u>59,390</u>	<u>30,812</u>
Total expenditures	<u>90,202</u>	<u>59,390</u>	<u>30,812</u>
Excess of revenues over expenditures	—	138,598	138,598
Fund balance, beginning of year	<u>28,168</u>	<u>37,441</u>	<u>9,273</u>
Fund balance, end of year	<u>\$ 28,168</u>	<u>176,039</u>	<u>147,871</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Grants	\$ 352,700	173,240	(179,460)
County charges	462,500	543,485	80,985
Interest	—	25,931	25,931
Contributions and other	<u>22,000</u>	<u>30,322</u>	<u>8,322</u>
Total revenues	<u>837,200</u>	<u>772,978</u>	<u>(64,222)</u>
Expenditures:			
Current:			
Public works and enterprises	<u>931,457</u>	<u>815,964</u>	<u>115,493</u>
Total expenditures	<u>931,457</u>	<u>815,964</u>	<u>115,493</u>
Deficiency of revenues over expenditures	(94,257)	(42,986)	51,271
Other financing uses:			
Operating transfers out	<u>(34,727)</u>	<u>(11,458)</u>	<u>23,269</u>
Total other financing uses	<u>(34,727)</u>	<u>(11,458)</u>	<u>23,269</u>
Deficiency of revenues and other financing sources over expenditures	(128,984)	(54,444)	74,540
Fund balance, beginning of year	<u>1,126,687</u>	<u>1,429,295</u>	<u>302,608</u>
Fund balance, end of year	<u>\$ 997,703</u>	<u>1,374,851</u>	<u>377,148</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
County charges	\$ 254,980	321,140	66,160
Interest	6,550	2,414	(4,136)
Total revenues	<u>261,530</u>	<u>323,554</u>	<u>62,024</u>
Expenditures:			
Current:			
Conservation and development	401,967	339,405	62,562
Total expenditures	<u>401,967</u>	<u>339,405</u>	<u>62,562</u>
Deficiency of revenues over expenditures	(140,437)	(15,851)	124,586
Fund balance, beginning of year	<u>140,437</u>	<u>132,296</u>	<u>(8,141)</u>
Fund balance, end of year	\$ <u>—</u>	<u>116,445</u>	<u>116,445</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Interest	\$ —	13,530	13,530
Total revenues	—	13,530	13,530
Expenditures:			
Current:			
Conservation and development	675,000	374,823	300,177
Total expenditures	675,000	374,823	300,177
Deficiency of revenues over expenditures	(675,000)	(361,293)	313,707
Fund balance, beginning of year	675,000	869,423	194,423
Fund balance, end of year	\$ —	<u>508,130</u>	<u>508,130</u>

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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance – favorable (unfavorable)
Revenues:			
Taxes	\$ 941,472	804,663	(136,809)
Interest	2,400	2,499	99
Total revenues	<u>943,872</u>	<u>807,162</u>	<u>(136,710)</u>
Expenditures:			
Current:			
Culture and recreation	941,472	804,353	137,119
Total expenditures	<u>941,472</u>	<u>804,353</u>	<u>137,119</u>
Excess of revenues over expenditures	<u>2,400</u>	<u>2,809</u>	<u>409</u>
Other financing uses:			
Operating transfers out	—	(5,201)	(5,201)
Total other financing uses	<u>—</u>	<u>(5,201)</u>	<u>(5,201)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	2,400	(2,392)	(4,792)
Fund balance, beginning of year	—	2,392	2,392
Fund balance, end of year	\$ 2,400	—	(2,400)

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 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 accounts for long-term nursing care provided to its residents.
- The Cumberland County Early Learning Center Fund, financed by tuition and County subsidy, accounts for the developmental experiences provided by employees' infants, toddlers and pre-schoolers.
- The 911 Fund, financed by a telephone charge to County residents and County subsidy, provides emergency response communications system in the County.
- The Hazardous Materials Fund, financed by grants and fees charged to responsible parties, accounts for the cost of monitoring the storage of hazardous materials in the County and the operation of response teams.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 2002

	County Nursing Home	Early Learning Center	911 Fund	Hazardous Materials	Totals
Current assets:					
Cash and cash equivalents	\$ 1,119,768	—	2,606	—	1,122,374
Investments	—	—	—	—	—
Due from other funds	2,089	23,323	—	25,879	51,291
Accounts receivable:					
Patient accounts receivable (net of allowance for doubtful accounts totaling \$470,575)	2,681,716	—	—	—	2,681,716
Customer accounts receivable	—	—	471,567	—	471,567
Accrued interest receivable	—	—	1,781	—	1,781
Prepaid items	26,921	—	12,453	—	39,374
Total current assets	3,830,494	23,323	488,407	25,879	4,368,103
Restricted assets:					
Patient cash	139,002	—	—	—	139,002
Investments:					
Construction bond proceeds	8,579	—	4,256,433	—	4,265,012
Total restricted assets	147,581	—	4,256,433	—	4,404,014
Fixed assets, net of depreciation	16,650,080	287,020	7,489,038	45,862	24,472,000
Other assets	244,550	—	176,021	—	420,571
Total assets	\$ 20,872,705	310,343	12,409,899	71,741	33,664,688

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Balance Sheet

December 31, 2002

	County Nursing Home	Early Learning Center	911 Fund	Hazardous Materials	Totals
(Continued)					
Current liabilities:					
Accounts payable	\$ 324,025	13,979	419,639	1,279	758,922
Accrued liabilities and withholdings:					
Accrued payroll	85,993	—	15,236	275	101,504
Accrued interest	9,334	—	5,169	—	14,503
Due to other funds	883,178	—	829,060	—	1,712,238
Deferred revenue	—	—	49,000	17,738	66,738
Funds held as fiduciary	246,307	—	—	—	246,307
Current maturities of long-term debt	171,381	9,259	116,604	—	297,244
Total current liabilities	1,720,218	23,238	1,434,708	19,292	3,197,456
Long-term liabilities:					
Accrued expenses and withholdings:					
Accrued vacation and sick pay	639,026	—	193,992	6,228	839,246
Capital lease payable	—	41,026	—	—	41,026
Long-term debt	14,127,995	—	10,473,185	—	24,601,180
Total long-term liabilities	14,767,021	41,026	10,667,177	6,228	25,481,452
Total liabilities	16,487,239	64,264	12,101,885	25,520	28,678,908
Fund equity:					
Contributed capital	2,373,057	—	147,166	5,177	2,525,400
Retained earnings:					
Unreserved	2,012,409	246,079	160,848	41,044	2,460,380
Total fund equity	4,385,466	246,079	308,014	46,221	4,985,780
Total liabilities and fund equity	\$ 20,872,705	310,343	12,409,899	71,741	33,664,688

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

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

For the year ended December 31, 2002

	County Nursing Home	Early Learning Center	911 Fund	Hazardous Materials	Totals
Operating revenues:					
County charges	\$ 16,969,425	41,869	2,242,046	24,504	19,277,844
Rentals and other revenues	12,900	—	—	—	12,900
Total operating revenues	<u>16,982,325</u>	<u>41,869</u>	<u>2,242,046</u>	<u>24,504</u>	<u>19,290,744</u>
Operating expenses:					
Patient/client services	13,861,479	123,644	2,489,683	115,116	16,589,922
Depreciation	725,946	6,141	614,449	12,197	1,358,733
Administrative	2,791,769	52	123,715	1,935	2,917,471
Total operating expenses	<u>17,379,194</u>	<u>129,837</u>	<u>3,227,847</u>	<u>129,248</u>	<u>20,866,126</u>
Operating loss	<u>(396,869)</u>	<u>(87,968)</u>	<u>(985,801)</u>	<u>(104,744)</u>	<u>(1,575,382)</u>
Nonoperating revenues (expenses):					
Grants	—	—	491,906	19,078	510,984
Interest income	109,414	—	92,685	—	202,099
Interest expense	(289,173)	(1,390)	(202,369)	—	(492,932)
Payment to municipalities	—	—	(185,117)	—	(185,117)
Other	87,020	—	—	5,400	92,420
Total net nonoperating revenues (expenses)	<u>(92,739)</u>	<u>(1,390)</u>	<u>197,105</u>	<u>24,478</u>	<u>127,454</u>
Loss before operating transfers	<u>(489,608)</u>	<u>(89,358)</u>	<u>(788,696)</u>	<u>(80,266)</u>	<u>(1,447,928)</u>
Operating transfers:					
Operating transfers in	527,627	335,437	726,895	79,831	1,669,790
Operating transfers out	(630,845)	—	(26,040)	—	(656,885)
Net income (loss)	<u>(592,826)</u>	<u>246,079</u>	<u>(87,841)</u>	<u>(435)</u>	<u>(435,023)</u>
Depreciation on contributed fixed assets	—	—	17,642	2,043	19,685
Increase (decrease) in retained earnings	(592,826)	246,079	(70,199)	1,608	(415,338)
Retained earnings, beginning of year	2,605,235	—	231,047	39,436	2,875,718
Retained earnings, end of year	<u>\$ 2,012,409</u>	<u>246,079</u>	<u>160,848</u>	<u>41,044</u>	<u>2,460,380</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2002

	County Nursing Home	Early Learning Center	911 Fund	Hazardous Materials	Totals
Cash flows from operating activities:					
Operating loss	\$ (396,869)	(87,968)	(985,801)	(104,744)	(1,575,382)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:					
Depreciation expense	725,946	6,141	614,449	12,197	1,358,733
Amortization of bond issuance costs	6,981	—	5,389	—	12,370
Nonoperating revenues (expenses)	87,020	—	(185,117)	5,400	(92,697)
Loss on disposal of fixed assets	62,326	—	16,202	1,425	79,953
Change in assets and liabilities:					
Due from other funds	69,006	(23,323)	6,536	(9,868)	42,351
Due from other governments	624,462	—	—	—	624,462
Accounts receivable	16,696	—	(24,144)	—	(7,448)
Prepaid items	156,591	—	(8,156)	10,800	159,235
Other assets	12,552	—	15,493	—	28,045
Accounts payable	(416,919)	13,979	133,022	(140)	(270,058)
Accrued liabilities and withholdings	(376,633)	—	(77,499)	547	(453,585)
Due to other funds	435,156	—	366,935	—	802,091
Funds held as a fiduciary	(50,347)	—	—	—	(50,347)
Deferred revenue	—	—	—	(1,339)	(1,339)
Net cash provided by (used in) operating activities	<u>955,968</u>	<u>(91,171)</u>	<u>(122,691)</u>	<u>(85,722)</u>	<u>656,384</u>
Cash flows from capital financing activities:					
Capital grants	—	—	491,906	—	491,906
Purchases of fixed assets	(4,671,610)	(293,161)	(1,739,242)	(13,187)	(6,717,200)
Principal repayments –					
long-term debt	(2,904,362)	(2,926)	(1,872,317)	—	(4,779,605)
Proceeds from issuance of bonds	2,914,608	—	1,769,592	—	4,684,200
Proceeds from capital lease	—	53,211	—	—	53,211
Bond issuance costs	(95,151)	—	(64,935)	—	(160,086)
Interest paid	(289,173)	(1,390)	(202,369)	—	(492,932)
Net cash used in capital financing activities	<u>(5,045,688)</u>	<u>(244,266)</u>	<u>(1,617,365)</u>	<u>(13,187)</u>	<u>(6,920,506)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Enterprise Funds

Combining Statement of Cash Flows

For the year ended December 31, 2002

	County Nursing Home	Early Learning Center	911 Fund	Hazardous Materials	Totals
(Continued)					
Cash flows from noncapital financing activities:					
Operating grants received	\$ 527,627	—	—	19,078	19,078
Operating transfers in	(630,845)	—	726,895	79,831	1,669,790
Operating transfers out			(26,040)	—	(656,885)
Net cash provided by (used in) noncapital financing activities	(103,218)	335,437	700,855	98,909	1,031,983
Cash flows from investing activities:					
Sale of investments	4,632,369	—	1,041,094	—	5,673,463
Purchase of investments	(248,737)	—	(92,619)	—	(341,356)
Investment income received	109,414	—	92,685	—	202,099
Net cash provided by investing activities	4,493,046	—	1,041,160	—	5,534,206
Net increase in cash and cash equivalents	300,108	—	1,959	—	302,067
Cash and cash equivalents, beginning of year	958,662	—	647	—	959,309
Cash and cash equivalents, end of year	\$ 1,258,770	—	2,606	—	1,261,376

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 County departments or agencies or to other governments on a cost reimbursement basis. The following are used to account for those financial activities:

- The Transportation Department Fund accounts for the cost of transportation services primarily provided to clients of various County agencies and is reimbursed by those agencies for the services provided. It also accounts for the costs of transportation provided 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, 2002

Assets	Transportation Department	Workers' Compensation	Total
Current assets:			
Cash and cash equivalents	\$ 200	1,088,527	1,088,727
Due from other funds	180,258	—	180,258
Due from other governments	13,365	—	13,365
Accounts receivable	56,530	1,200	57,730
	<hr/> 250,353	<hr/> 1,089,727	<hr/> 1,340,080
Total current assets			
Fixed assets, net of depreciation	<hr/> 853,152	<hr/> —	<hr/> 853,152
Total assets	\$ <hr/> 1,103,505	<hr/> 1,089,727	<hr/> 2,193,232
Liabilities and Fund Equity			
Current liabilities:			
Accounts payable	\$ 19,822	5,514	25,336
Accrued liabilities and withholdings:			
Claims payable	—	997,649	997,649
Deferred revenue	<hr/> 12,437	<hr/> —	<hr/> 12,437
	<hr/> 32,259	<hr/> 1,003,163	<hr/> 1,035,422
Total current liabilities			
Long-term liabilities:			
Accrued liabilities and withholdings:			
Accrued vacation and sick pay	<hr/> 46,396	<hr/> —	<hr/> 46,396
	<hr/> 78,655	<hr/> 1,003,163	<hr/> 1,081,818
Total liabilities			
Fund equity:			
Contributed capital	242,736	—	242,736
Retained earnings	<hr/> 782,114	<hr/> 86,564	<hr/> 868,678
	<hr/> 1,024,850	<hr/> 86,564	<hr/> 1,111,414
Total fund equity			
Total liabilities and fund equity	\$ <hr/> 1,103,505	<hr/> 1,089,727	<hr/> 2,193,232

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

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

For the year ended December 31, 2002

	Transportation Department	Workers' Compensation	Total
Operating revenues:			
County charges	\$ 44,696	595,356	640,052
Rentals and other revenue	743,623	—	743,623
Total operating revenues	<u>788,319</u>	<u>595,356</u>	<u>1,383,675</u>
Operating expenses:			
Client services	1,222,398	—	1,222,398
Loss and loss adjusting	—	647,680	647,680
Depreciation	245,751	—	245,751
Administrative	—	72,331	72,331
Total operating expenses	<u>1,468,149</u>	<u>720,011</u>	<u>2,188,160</u>
Operating loss	<u>(679,830)</u>	<u>(124,655)</u>	<u>(804,485)</u>
Nonoperating revenues:			
Grant revenue	1,082,471	—	1,082,471
Interest income	—	14,172	14,172
Total net nonoperating revenues	<u>1,082,471</u>	<u>14,172</u>	<u>1,096,643</u>
Income (loss) before operating transfers	402,641	(110,483)	292,158
Operating transfers in	<u>26,040</u>	<u>—</u>	<u>26,040</u>
Net income (loss)	428,681	(110,483)	318,198
Depreciation on fixed assets acquired by capital grants	<u>172,234</u>	<u>—</u>	<u>172,234</u>
Increase (decrease) in retained earnings	600,915	(110,483)	490,432
Retained earnings, beginning of year	<u>181,199</u>	<u>197,047</u>	<u>378,246</u>
Retained earnings, end of year	<u>\$ 782,114</u>	<u>86,564</u>	<u>868,678</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2002

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
Cash flows from operating activities:			
Operating loss	\$ (679,830)	(124,655)	(804,485)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation expense	245,751	—	245,751
Loss on sale of fixed assets	1,312	—	1,312
Change in assets and liabilities:			
Accounts receivable	(56,530)	500	(56,030)
Accounts payable	(3,954)	(3,466)	(7,420)
Accrued liabilities and withholdings	(31,519)	128,238	96,719
Due to other funds	(229,434)	—	(229,434)
Due to other governments	91,588	—	91,588
Deferred revenues	(15,524)	—	(15,524)
Net cash provided by (used in) operating activities	<u>(678,140)</u>	<u>617</u>	<u>(677,523)</u>
Cash flows from capital financing activities:			
Capital grants	294,600	—	294,600
Purchases of fixed assets	<u>(430,371)</u>	<u>—</u>	<u>(430,371)</u>
Net cash used in capital financing activities	<u>(135,771)</u>	<u>—</u>	<u>(135,771)</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Internal Service Funds

Combining Statement of Cash Flows

For the year ended December 31, 2002

	<u>Transportation Department</u>	<u>Workers' Compensation</u>	<u>Total</u>
(Continued)			
Cash flows from noncapital financing activities:			
Operating grants received	\$ 787,871	—	787,871
Operating transfers in	26,040	—	26,040
Net cash provided by noncapital activities	<u>813,911</u>	<u>—</u>	<u>813,911</u>
Cash flows from investing activities:			
Investment income received	—	14,172	14,172
Net cash provided by investing activities	<u>—</u>	<u>14,172</u>	<u>14,172</u>
Net increase in cash and cash equivalents	—	14,789	14,789
Cash and cash equivalents, beginning of year	<u>200</u>	<u>1,073,738</u>	<u>1,073,938</u>
Cash and cash equivalents, end of year	<u>\$ 200</u>	<u>1,088,527</u>	<u>1,088,727</u>

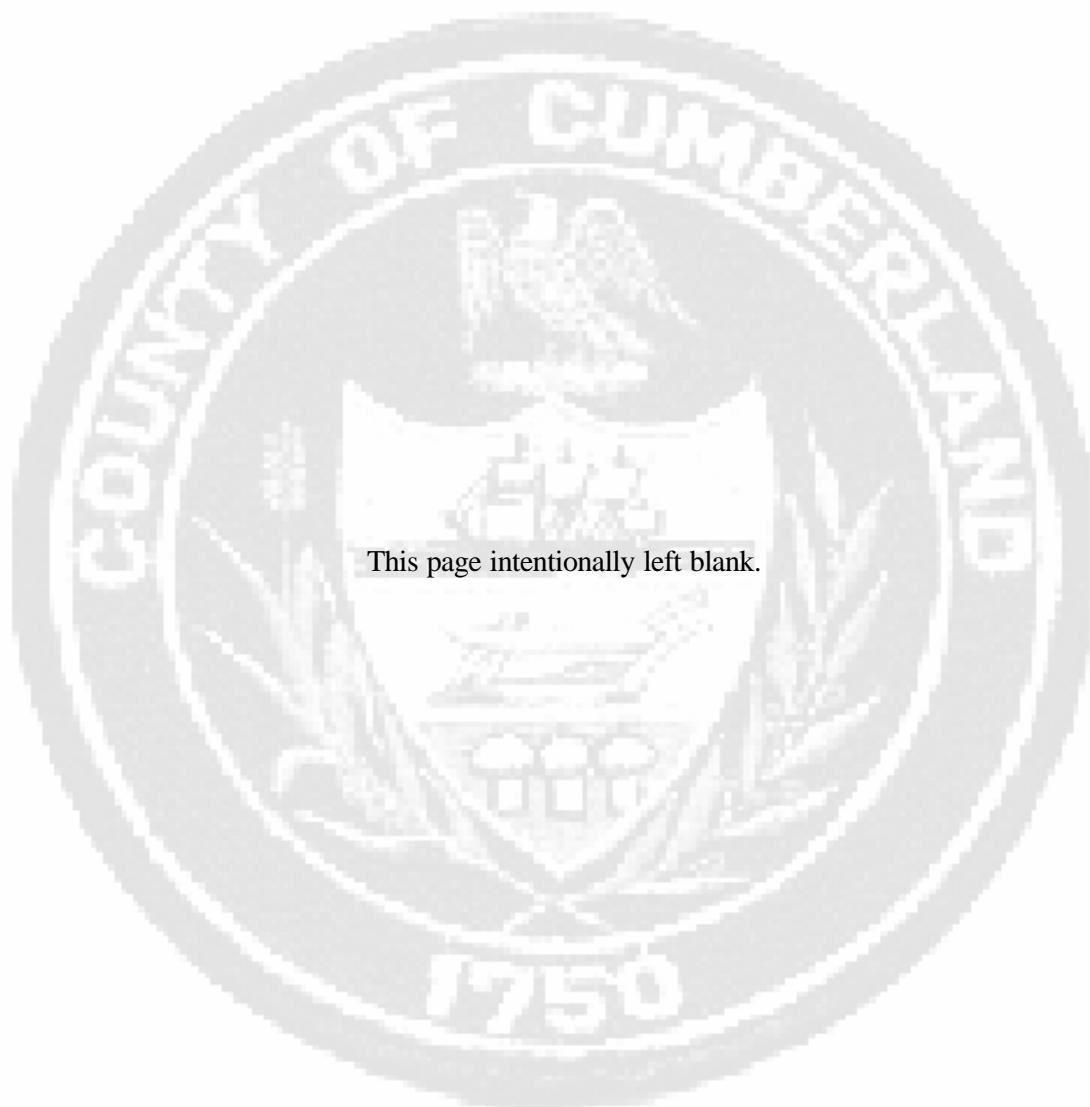
COUNTY OF CUMBERLAND, PENNSYLVANIA

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, except for Perry County HealthChoices funds, which are collected and administered by the Cumberland/Perry Mental Health and Mental Retardation Office. These funds are as follows:
 - Perry County HealthChoices
 - Clerk of Court
 - Prothonotary
 - Recorder of Deeds
 - Treasurer
 - Register of Wills
 - Sheriff
 - District Attorney
- The Prison Work Release and Inmate Accounts are reported as agency funds for the first time in 2002. The addition of these two funds increased the beginning balance of the total agency funds by \$51,230.
- The Prison Work Release is used to administer funds earned by inmates who participate in the work release program at the Cumberland County Prison.
- The Inmate Accounts are used to administer funds received on behalf of the inmates at the Cumberland County Prison.



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COUNTY OF CUMBERLAND, PENNSYLVANIA

Fiduciary Funds

Combining Balance Sheet

December 31, 2002

	Agency Funds												
	Pension Trust – Employees Retirement	Expendable Trust – Landfill Post Closure	Prison Work Release	Prison Inmate Accounts	Perry County Health-Choices	Clerk of Court	Prothonotary	Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Total
Assets													
Cash and cash equivalents	\$ 4,006,165	286,184	41,446	18,657	27,527	417,286	411,206	1,025,322	4,752	30,087	152,233	44,357	6,465,222
Investments	63,905,814	350,697	—	—	—	—	—	—	—	—	—	—	64,256,511
Accrued interest	278,557	1,959	—	—	—	—	—	—	—	—	—	—	280,516
Total assets	\$ 68,190,536	638,840	41,446	18,657	27,527	417,286	411,206	1,025,322	4,752	30,087	152,233	44,357	71,002,249
Liabilities and Fund Equity													
Liabilities:													
Due to other funds	\$ 12,449	—	27,722	—	—	121,573	53,457	191,911	722	27,921	19,861	8,491	464,107
Due to other governments	—	—	—	—	27,527	40,899	3,152	833,411	4,030	2,166	12,925	10,071	934,181
Funds held as fiduciary	—	—	13,724	18,657	—	254,814	354,597	—	—	—	119,447	25,795	787,034
Total liabilities	12,449	—	41,446	18,657	27,527	417,286	411,206	1,025,322	4,752	30,087	152,233	44,357	2,185,322
Fund equity:													
Fund balance reserved for pension benefits	68,178,087	—	—	—	—	—	—	—	—	—	—	—	68,178,087
Fund balance reserved for landfill closures	—	638,840	—	—	—	—	—	—	—	—	—	—	638,840
Total fund equity	68,178,087	638,840	—	—	—	—	—	—	—	—	—	—	68,816,927
Total liabilities and fund equity	\$ 68,190,536	638,840	41,446	18,657	27,527	417,286	411,206	1,025,322	4,752	30,087	152,233	44,357	71,002,249

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2002

	<u>Balance, January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2002</u>
Prison Work Release				
Assets:				
Cash and cash equivalents	\$ 32,156	732,309	723,019	41,446
Liabilities:				
Due to other funds	\$ 18,257	276,481	267,016	27,722
Funds held as fiduciary	\$ 13,899	455,828	456,003	13,724
	<u>\$ 32,156</u>	<u>732,309</u>	<u>723,019</u>	<u>41,446</u>
Prison Inmate Accounts				
Assets:				
Cash and cash equivalents	\$ 19,074	636,380	636,797	18,657
Liabilities:				
Funds held as fiduciary	\$ 19,074	636,380	636,797	18,657
	<u>\$ 19,074</u>	<u>636,380</u>	<u>636,797</u>	<u>18,657</u>
Perry County HealthChoices				
Assets:				
Cash and cash equivalents	\$ 2,081	3,062,535	3,037,089	27,527
Liabilities:				
Due to other governments	\$ —	3,062,535	3,035,008	27,527
Funds held as fiduciary	\$ 2,081	—	2,081	—
	<u>\$ 2,081</u>	<u>3,062,535</u>	<u>3,037,089</u>	<u>27,527</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2002

	<u>Balance, January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2002</u>
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(Continued)

Clerk of Court

Assets:

Cash and cash equivalents	\$ <u>386,462</u>	<u>2,632,691</u>	<u>2,601,867</u>	<u>417,286</u>
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Liabilities:

Due to other funds	\$ 114,805	1,337,131	1,330,363	121,573
Due to other governments	37,371	438,335	434,807	40,899
Funds held as fiduciary	<u>234,286</u>	<u>857,225</u>	<u>836,697</u>	<u>254,814</u>
	<u>\$ 386,462</u>	<u>2,632,691</u>	<u>2,601,867</u>	<u>417,286</u>

Prothonotary

Assets:

Cash and cash equivalents	\$ <u>179,401</u>	<u>669,590</u>	<u>437,785</u>	<u>411,206</u>
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Liabilities:

Due to other funds	\$ 35,695	368,375	350,613	53,457
Due to other governments	1,796	28,794	27,438	3,152
Funds held as fiduciary	<u>141,910</u>	<u>272,421</u>	<u>59,734</u>	<u>354,597</u>
	<u>\$ 179,401</u>	<u>669,590</u>	<u>437,785</u>	<u>411,206</u>

Recorder of Deeds

Assets:

Cash and cash equivalents	\$ <u>1,104,390</u>	<u>19,045,178</u>	<u>19,124,246</u>	<u>1,025,322</u>
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Liabilities:

Due to other funds	\$ 154,272	1,879,846	1,842,207	191,911
Due to other governments	<u>950,118</u>	<u>17,165,332</u>	<u>17,282,039</u>	<u>833,411</u>
	<u>\$ 1,104,390</u>	<u>19,045,178</u>	<u>19,124,246</u>	<u>1,025,322</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2002

	Balance, January 1, 2002	Additions	Deletions	Balance, December 31, 2002
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(Continued)

Treasurer

Assets:

Cash and cash equivalents	\$ <u>6,268</u>	<u>207,349</u>	<u>208,865</u>	<u>4,752</u>
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Liabilities:

Due to other funds	\$ 828	44,929	45,035	722
Due to other governments	<u>5,440</u>	<u>162,420</u>	<u>163,830</u>	<u>4,030</u>
	<u>\$ 6,268</u>	<u>207,349</u>	<u>208,865</u>	<u>4,752</u>

Register of Wills

Assets:

Cash and cash equivalents	\$ <u>20,727</u>	<u>12,663,390</u>	<u>12,654,030</u>	<u>30,087</u>
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Liabilities:

Due to other funds	\$ 19,219	391,345	382,643	27,921
Due to other governments	<u>1,508</u>	<u>12,272,045</u>	<u>12,271,387</u>	<u>2,166</u>
	<u>\$ 20,727</u>	<u>12,663,390</u>	<u>12,654,030</u>	<u>30,087</u>

Sheriff

Assets:

Cash and cash equivalents	\$ <u>153,336</u>	<u>1,395,617</u>	<u>1,396,720</u>	<u>152,233</u>
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Liabilities:

Due to other funds	\$ 20,681	353,360	354,180	19,861
Due to other governments	<u>14,387</u>	<u>72,949</u>	<u>74,411</u>	<u>12,925</u>
Funds held as fiduciary	<u>118,268</u>	<u>969,308</u>	<u>968,129</u>	<u>119,447</u>
	<u>\$ 153,336</u>	<u>1,395,617</u>	<u>1,396,720</u>	<u>152,233</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2002

	<u>Balance, January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2002</u>
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(Continued)
District Attorney

Assets:

Cash and cash equivalents	\$ <u>46,307</u>	<u>105,703</u>	<u>107,653</u>	<u>44,357</u>
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Liabilities:

Due to other funds	6,495	8,491	6,495	8,491
Due to other governments	\$ <u>—</u>	19,139	9,068	10,071
Funds held as fiduciary	<u>39,812</u>	78,073	92,090	25,795
	<u><u>46,307</u></u>	<u><u>105,703</u></u>	<u><u>107,653</u></u>	<u><u>44,357</u></u>

Total All Agency Funds

Assets:

Cash and cash equivalents	\$ <u>1,950,202</u>	<u>41,150,742</u>	<u>40,928,071</u>	<u>2,172,873</u>
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Liabilities:

Due to other funds	\$ <u>370,252</u>	4,659,958	4,578,552	451,658
Due to other governments	1,010,620	33,221,549	33,297,988	934,181
Funds held as fiduciary	<u>569,330</u>	3,269,235	3,051,531	787,034
	<u><u>1,950,202</u></u>	<u><u>41,150,742</u></u>	<u><u>40,928,071</u></u>	<u><u>2,172,873</u></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 bridges, curbs and gutters, 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, 2002

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund:				
Commissioners	\$ 6,426	—	6,426	—
Solicitor	3,259	—	3,259	—
County buildings	6,222,733	5,669,308	211,339	342,086
Municipal Authority	2,943,985	2,943,985	—	—
Board of Elections	4,457	—	4,457	—
Tax assessment	63,248	—	63,248	—
Tax reassessment	69,469	—	69,469	—
Treasurer	202	—	202	—
Controller	7,189	—	6,860	329
Budget	27,011	—	26,539	472
Planning	1,552	—	1,552	—
Recorder of Deeds	659	—	658	1
Data processing	314,568	—	314,568	—
Personnel	9,373	—	9,373	—
GIS	11,434	—	11,434	—
ERP	2,316	—	2,316	—
District Attorney – Admin	86,713	—	86,485	228
District Attorney – Trial	34,284	—	21,040	13,244
District Attorney – Criminal	119,519	—	119,519	—
District Attorney – Appellate	132	—	132	—
Security	1,539	—	1,539	—
Sheriff	177,675	—	170,731	6,944
Coroner	11,897	—	11,897	—
Clerk of Courts	6,365	—	6,254	111
Public Defender	5,514	—	5,514	—
Court Appointed Special Advocate	3,161	—	3,161	—
Law library	489	—	192	297
Courts	61,320	23,699	32,292	5,329
District Justices – Administrator	180	—	180	—
District #09-3-03	6,997	—	6,997	—
District #09-1-02	3,591	—	3,591	—
District #09-3-01	4,287	—	4,287	—
District #09-3-02	8,771	—	8,771	—
District #09-3-04	5,438	—	5,438	—
District #09-3-05	3,037	—	3,037	—
District #09-2-01	554	—	554	—
District #09-1-01	8,218	—	8,218	—
Prison operations	4,136,767	3,947,493	133,154	56,120

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Function and Activity

December 31, 2002

	<u>Total</u>	<u>Buildings</u>	<u>Movable furniture and equipment</u>	<u>Fixed equipment</u>
General fund (continued):				
Prison treatment	\$ 1,785	—	1,785	—
Adult probation	48,506	—	47,019	1,487
Juvenile probation	24,977	—	24,977	—
Emergency preparedness	80,576	38,108	42,468	—
Fire training	3,626	982	2,644	—
Vector control	54,640	—	54,640	—
Adult Daycare	354,047	—	351,834	2,213
Veteran affairs	12,911	—	12,911	—
Farm	2,127	—	730	1,397
Agricultural extension	4,866	1,872	2,994	—
Total general fund	<u>14,962,390</u>	<u>12,625,447</u>	<u>1,906,685</u>	<u>430,258</u>
Other governmental funds:				
Domestic Relations Office	182,670	—	118,930	63,740
Children Services	78,119	—	78,119	—
Grants	13,966	—	13,966	—
Aging	66,210	—	66,210	—
Central Booking	198,755	—	180,035	18,720
Human Services	2,507	—	2,507	—
Mental Health/Mental Retardation	87,544	—	87,544	—
Drug & Alcohol	48,541	7,461	41,080	—
Victim/Witness	252,106	—	252,106	—
ARD/DUI	758	—	758	—
Offender Supervision	2,093	—	2,093	—
Solid Waste	366,416	—	366,416	—
Conservation District	54,938	—	54,938	—
Records Improvement	166,036	—	166,036	—
Total other governmental funds	<u>1,520,659</u>	<u>7,461</u>	<u>1,430,738</u>	<u>82,460</u>
Total general fixed assets				
allocated to functions	<u>16,483,049</u>	<u>12,632,908</u>	<u>3,337,423</u>	<u>512,718</u>
Land and improvements	1,787,197			
Construction in progress	233,276			
Total general fixed assets	<u>\$ 18,503,522</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, 2002

	General fixed assets January 1, 2002	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2002
General fund:					
Commissioners	\$ 12,778	—	—	(6,352)	6,426
Solicitor	—	3,621	—	(362)	3,259
County buildings	6,749,490	—	(54)	(526,703)	6,222,733
Municipal Authority	3,075,079	—	—	(131,094)	2,943,985
Board of elections	11,041	2,090	—	(8,674)	4,457
Tax assessment	75,365	28,904	(7,053)	(33,968)	63,248
Tax reassessment	90,790	7,000	(2,826)	(25,495)	69,469
Treasurer	741	—	—	(539)	202
Controller	11,558	2,361	—	(6,730)	7,189
Budget	40,742	—	(303)	(13,428)	27,011
Planning	1,834	—	—	(282)	1,552
Recorder of Deeds	1,098	—	—	(439)	659
Data processing	434,227	32,020	(11,609)	(140,070)	314,568
Personnel	11,898	—	—	(2,525)	9,373
GIS	4,950	9,405	—	(2,921)	11,434
ERP	—	2,573	—	(257)	2,316
District Attorney – Admin	103,163	2,133	(480)	(18,103)	86,713
District Attorney – Trial	3,583	32,727	—	(2,026)	34,284
District Attorney – Criminal	105,414	65,735	—	(51,630)	119,519
District Attorney – Appellate	396	—	—	(264)	132
Security	2,963	—	—	(1,424)	1,539
Sheriff	175,567	64,949	—	(62,841)	177,675
Coroner	7,596	6,795	—	(2,494)	11,897
Clerk of Courts	11,144	3,484	—	(8,263)	6,365
Public Defender	8,914	—	—	(3,400)	5,514
Court Appointed Special Advocate	4,075	—	—	(914)	3,161
Law library	1,993	—	(530)	(974)	489
Courts	76,431	10,616	—	(25,727)	61,320
District Justices – Administrator	1,141	—	(480)	(481)	180
District #09-3-03	8,744	—	—	(1,747)	6,997
District #09-1-02	5,373	—	—	(1,782)	3,591
District #09-3-01	5,322	—	—	(1,035)	4,287
District #09-3-02	10,970	—	—	(2,199)	8,771
District #09-3-04	7,073	—	—	(1,635)	5,438
District #09-3-05	3,712	—	—	(675)	3,037
District #09-2-01	1,661	—	—	(1,107)	554
District #09-1-01	9,835	—	—	(1,617)	8,218

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 2002

	General fixed assets January 1, 2002	Additions and transfers	Deletions and transfers	Current year depreciation	General fixed assets December 31, 2002
General fund (continued):					
Prison operations	\$ 4,342,959	117,190	(1,505)	(321,877)	4,136,767
Prison security	273	—	—	(273)	—
Prison treatment	2,499	—	—	(714)	1,785
Adult probation	68,102	1,576	(110)	(21,062)	48,506
Juvenile probation	38,617	—	(634)	(13,006)	24,977
Intermediate punishment	479	—	—	(479)	—
Emergency preparedness	66,518	26,727	—	(12,669)	80,576
Fire training	6,390	—	—	(2,764)	3,626
Vector control	65,607	3,785	—	(14,752)	54,640
Adult Daycare	—	361,079	—	(7,032)	354,047
Veterans' affairs	18,076	—	—	(5,165)	12,911
Farm	2,730	152	—	(755)	2,127
Agricultural extension	9,853	—	—	(4,987)	4,866
Total general fund	15,698,764	784,922	(25,584)	(1,495,712)	14,962,390
Other governmental funds:					
Domestic Relations Office	184,171	27,008	—	(28,509)	182,670
Children Services	87,871	15,810	—	(25,562)	78,119
Grants	18,921	—	—	(4,955)	13,966
Aging	89,255	1,098	—	(24,143)	66,210
Central Booking	240,100	59,840	(2,285)	(98,900)	198,755
Human Services	3,376	—	—	(869)	2,507
Mental Health/Mental Retardation	114,728	10,274	—	(37,458)	87,544
Drug and Alcohol	45,859	15,587	(235)	(12,670)	48,541
Victim/Witness	15,652	269,307	(995)	(31,858)	252,106
ARD Program	974	—	—	(216)	758
Offender Supervision	—	2,296	—	(203)	2,093
Solid Waste	110,338	292,208	—	(36,130)	366,416
Conservation District	62,057	11,012	—	(18,131)	54,938
Records Improvement	160,069	47,633	—	(41,666)	166,036
Total other governmental funds	1,133,371	752,073	(3,515)	(361,270)	1,520,659
Total general fixed assets allocated to functions	16,832,135	1,536,995	(29,099)	(1,856,982)	16,483,049
Land and improvements	1,787,197	—	—	—	1,787,197
Construction in progress	65,235	228,041	(60,000)	—	233,276
Total general fixed assets	\$ 18,684,567	1,765,036	(89,099)	(1,856,982)	18,503,522

COUNTY OF CUMBERLAND, PENNSYLVANIA

General Fixed Assets

Schedule of General Fixed Assets by Source

December 31, 2002

General fixed assets:

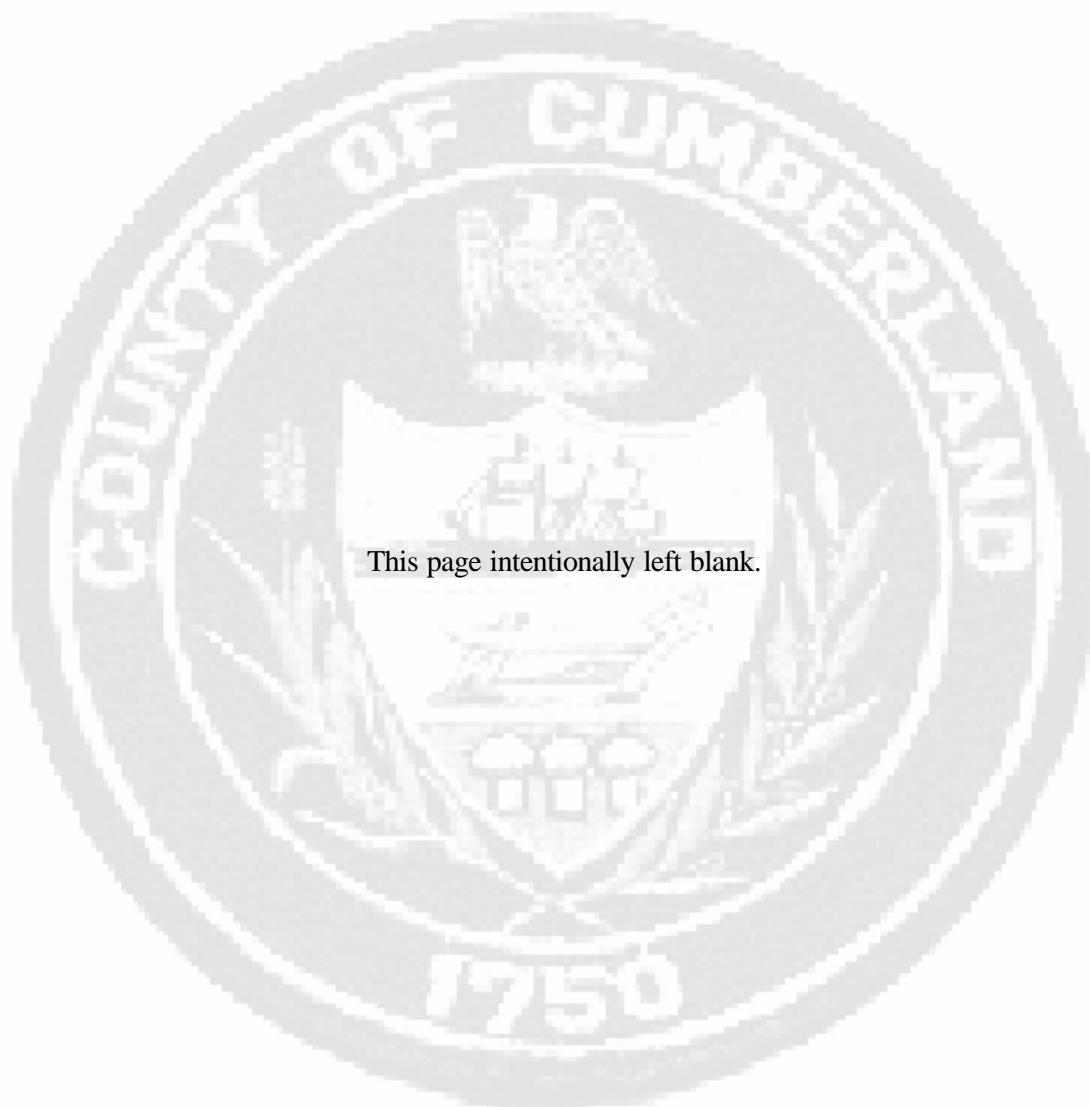
Land and improvements	\$ 1,787,197
Buildings	12,632,908
Movable furniture and equipment	3,337,423
Fixed equipment	512,718
Construction in progress	<u>233,276</u>

Total general fixed assets \$ 18,503,522

Investment in general fixed assets by source:

General Fund	\$ 7,309,559
Special Revenue Funds	1,460,756
Capital Projects Fund	<u>9,733,207</u>

Total investment in general fixed assets \$ 18,503,522



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