

## **Required Supplementary Information**

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Taxes:				
Real estate taxes	\$ 28,644,216	28,644,216	28,647,938	3,722
Per capita taxes	670,387	670,387	677,835	7,448
Library taxes	2,692,070	2,692,070	2,669,824	(22,246)
Licenses and permits	91,400	91,400	91,160	(240)
Grants	3,122,015	5,777,025	5,655,283	(121,742)
County charges	8,139,647	8,699,114	8,978,614	279,500
Court costs, fines, and forfeits	681,851	686,715	684,118	(2,597)
Interest	146,175	148,466	294,832	146,366
Contributions and other	65,000	96,000	115,617	19,617
Payment in lieu of taxes	60,650	60,650	65,618	4,968
Total revenues	<u>44,313,411</u>	<u>47,566,043</u>	<u>47,880,839</u>	<u>314,796</u>
<b>Expenditures:</b>				
Current:				
General government – administrative:				
Commissioners	596,482	662,639	623,845	38,794
Solicitors	263,981	256,100	243,890	12,210
Elections	606,898	758,499	704,563	53,936
Controller	796,629	804,236	788,641	15,595
Finance office	504,170	490,360	474,030	16,330
Tax Claims	213,767	215,421	200,017	15,404
Treasurer	234,536	235,373	235,071	302
Tax collectors administration	359,099	353,648	331,939	21,709
Personnel	349,066	333,553	314,014	19,539
Tax assessment	1,183,380	1,351,795	1,256,630	95,165
Recorder of Deeds	439,700	436,104	421,265	14,839
Administrative services	195,000	217,922	178,729	39,193
Information management and technology office	1,192,176	1,373,420	1,223,821	149,599
Enterprise resource management office	402,822	207,605	141,840	65,765
Insurance	309,075	351,822	348,282	3,540
Human services fiscal operations	167,769	172,504	171,123	1,381
County buildings	1,371,027	1,454,159	1,407,291	46,868
Planning	678,060	683,674	618,902	64,772
Pooled reserves-program innovation and improvements	108,861	—	—	—
Pooled reserves-contingencies	169,050	—	—	—
Base retention and conversion	—	614,000	267,142	346,858
Total general government – administrative	<u>10,141,548</u>	<u>10,972,834</u>	<u>9,951,035</u>	<u>1,021,799</u>
General government – judicial:				
Building security	415,959	419,948	359,713	60,235
Courts	1,972,111	1,973,658	1,943,693	29,965
Court appointed advocate	99,661	106,567	99,474	7,093
District Justices	1,776,054	1,779,220	1,745,617	33,603
Law Library	100,373	119,863	118,991	872
Clerk of Court	491,460	516,868	500,183	16,685
Coroner	492,699	504,677	468,345	36,332
Court Administrator	79,727	78,174	77,097	1,077
Public Defender	869,744	854,152	810,016	44,136
District Attorney	1,452,584	1,510,285	1,474,207	36,078

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Expenditures (continued):</b>				
Current (continued):				
General government - judicial (continued):				
Prothonotary	\$ 431,865	434,684	407,919	26,765
Register of Wills	351,109	349,009	339,723	9,286
Sheriff	1,865,781	1,964,336	1,949,631	14,705
Total general government – judicial	<u>10,399,127</u>	<u>10,611,441</u>	<u>10,294,609</u>	<u>316,832</u>
Public safety:				
DA crime investigation	424,710	403,758	394,875	8,883
Prison	6,408,331	6,869,048	6,770,247	98,801
Probation and parole	3,020,361	3,097,744	3,013,618	84,126
Emergency management & communications	215,951	307,178	255,317	51,861
Vector control	210,681	210,978	185,136	25,842
Fire training	88,290	96,169	90,652	5,517
Public safety	279,969	293,081	222,673	70,408
Offender Supervision Program	261,801	262,540	264,651	(2,111)
STOP Violence Against Women Program	232,996	233,235	200,719	32,516
Insurance Fraud/Auto Theft Prevention Program	233,505	234,692	192,720	41,972
Total public safety	<u>11,376,595</u>	<u>12,008,423</u>	<u>11,590,608</u>	<u>417,815</u>
Human services	575,032	702,078	651,267	50,811
Culture and recreation	3,328,181	3,366,209	3,327,063	39,146
Conservation and development	697,728	2,634,912	2,213,778	421,134
Economic development	1,429,600	1,638,255	1,395,677	242,578
Other	114,127	—	—	—
Total expenditures	<u>38,061,938</u>	<u>41,934,152</u>	<u>39,424,037</u>	<u>2,510,115</u>
Excess of revenues over expenditures	<u>6,251,473</u>	<u>5,631,891</u>	<u>8,456,802</u>	<u>(2,824,911)</u>
<b>Other financing sources (uses):</b>				
Transfers in	372,726	940,372	861,116	(79,256)
Transfers out	(7,306,106)	(7,270,980)	(6,243,206)	1,027,774
Proceeds from the issuance of long-term bonds	—	3,060,249	3,060,249	—
Total other financing sources (uses)	<u>(6,933,380)</u>	<u>(3,270,359)</u>	<u>(2,321,841)</u>	<u>948,518</u>
Net change in fund balance	<u>(681,907)</u>	<u>2,361,532</u>	<u>6,134,961</u>	<u>3,773,429</u>
Fund balance at beginning of year	<u>6,352,210</u>	<u>6,352,210</u>	<u>9,599,927</u>	<u>3,247,717</u>
Fund balance at end of year	<u>\$ 5,670,303</u>	<u>8,713,742</u>	<u>15,734,888</u>	<u>7,021,146</u>

The notes to required supplementary information are an integral part of this schedule.

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual  
Mental Health/Mental Retardation

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 23,529,069	24,539,672	25,940,524	1,400,852
Interest	82,000	30,099	70,440	40,341
Contributions and other	123,384	142,772	145,758	2,986
Total revenues	<u>23,734,453</u>	<u>24,712,543</u>	<u>26,156,722</u>	<u>1,444,179</u>
<b>Expenditures:</b>				
Current:				
Human services	24,257,123	25,186,034	26,638,694	(1,452,660)
Capital outlay	1,000	54,779	40,436	14,343
Total expenditures	<u>24,258,123</u>	<u>25,240,813</u>	<u>26,679,130</u>	<u>(1,438,317)</u>
Deficiency of revenues over expenditures	<u>(523,670)</u>	<u>(528,270)</u>	<u>(522,408)</u>	<u>5,862</u>
<b>Other financing sources:</b>				
Transfers in	523,670	528,270	522,408	(5,862)
Total other financing sources	<u>523,670</u>	<u>528,270</u>	<u>522,408</u>	<u>(5,862)</u>
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

The notes to required supplementary information are an integral part of this schedule.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual  
Children and Youth

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u> <u>Amended</u> <u>Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 8,057,623	8,127,375	7,645,573	(481,802)
County charges	428,606	428,606	466,207	37,601
Interest	—	—	11	11
Contributions to others	—	—	2,963	2,963
Total revenues	<u>8,486,229</u>	<u>8,555,981</u>	<u>8,114,754</u>	<u>(441,227)</u>
<b>Expenditures:</b>				
Current:				
Human services	10,345,684	10,334,984	9,374,020	960,964
Capital outlay	19,114	114,679	157,602	(42,923)
Total expenditures	<u>10,364,798</u>	<u>10,449,663</u>	<u>9,531,622</u>	<u>918,041</u>
Deficiency of revenues over expenditures	<u>(1,878,569)</u>	<u>(1,893,682)</u>	<u>(1,416,868)</u>	<u>476,814</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,943,556	1,949,336	1,460,411	(488,925)
Transfers out	<u>(64,987)</u>	<u>(55,654)</u>	<u>(43,543)</u>	<u>12,111</u>
Total other financing sources (uses)	<u>1,878,569</u>	<u>1,893,682</u>	<u>1,416,868</u>	<u>(476,814)</u>
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

The notes to required supplementary information are an integral part of this schedule.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual  
HealthChoices-Cumberland County

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 12,025,832	12,748,538	13,220,841	472,303
Interest	2,032	1,856	2,536	680
Total revenues	<u>12,027,864</u>	<u>12,750,394</u>	<u>13,223,377</u>	<u>472,983</u>
<b>Expenditures:</b>				
Current:				
Human services	<u>12,027,864</u>	<u>12,750,394</u>	<u>13,223,377</u>	<u>(472,983)</u>
Total expenditures	<u>12,027,864</u>	<u>12,750,394</u>	<u>13,223,377</u>	<u>(472,983)</u>
Excess of revenues over expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

The notes to required supplementary information are an integral part of this schedule.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Required Supplementary Information

Schedule of Employer's Contributions

(Unaudited)

Employees' Retirement Plan 1999-2004

Retirement Plan Contributions:

<u>Year ended December 31</u>	<u>Annual required contribution</u>	<u>County contribution</u>	<u>Percentage contributed</u>
1999	\$ —	—	—
2000	—	—	—
2001	—	—	—
2002	53,411	53,411	100%
2003	1,192,646	1,192,646	100%
2004	2,084,919	2,084,919	100%

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

Valuation date	December 31, 2004
Actuarial cost method	Aggregate (1)
Asset valuation method	Five-year smoothed market
Actuarial assumptions:	
Investment rate of return *	7 1/2%
Projected salary increases *	3% - 4 1/2%; graduated 1/4 increments over six years
* Includes inflation rate of	3%

(1) Plans that use the aggregate actuarial cost method are not required to present a schedule of funding progress. Determination and amortization of the unfunded actuarial liability are not part of the aggregate actuarial cost method and a schedule of funding progress is not required when that method is used.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Notes to Required Supplementary Information

December 31, 2004

**1. Budgetary Information**

Formal budgetary accounting is employed as a management control in the County's governmental funds. Annual operating budgets are adopted each year through the passage of an annual budget ordinance.

With the exception of the general fund and the Industrial Development Authority, a component unit, all funds perform their budgeting according to GAAP.

The legally adopted budget does not include the Cumberland County Industrial Development Authority (which is a component unit) and certain District Attorney Programs. Additionally, the County budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP. Accordingly, the applicable columns of the General Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) exclude amounts relating to the unbudgeted amounts and include amounts related to indirect costs.

A reconciliation of revenues from a budget basis to a GAAP basis for budgeted and unbudgeted activity for the year ended December 31, 2004, follows:

	<b>General Fund</b>
Total revenues (budget basis)	\$ 47,880,839
Unbudgeted funds revenues:	
Indirect costs	(935,234)
District Attorney programs	157,317
Library taxes	(3,240,885)
Internal charges	(1,045,851)
Total revenues (GAAP basis)	<u>\$ 42,816,186</u>

A reconciliation of expenditures from a budget basis to a GAAP basis for budgeted and unbudgeted activity for the year ended December 31, 2004, follows:

	<b>General Fund</b>
Total expenditures (budget basis)	\$ 39,424,037
Unbudgeted funds expenditures:	
Indirect costs	(935,234)
District Attorney programs	115,893
Library tax reimbursement	(3,240,885)
Internal charges	(1,045,851)
Total expenditures (GAAP basis)	<u>\$ 34,317,960</u>



## COUNTY OF CUMBERLAND, PENNSYLVANIA

### Notes to Required Supplementary Information

December 31, 2004

The County of Cumberland follows these procedures in establishing the budget data presented in the budgetary comparison schedules:

1. During the months of July and August each department reviews current and prior year financial information to develop budget projections for the upcoming fiscal year. These projections often are developed in consultation with the County Finance Office. The results are submitted by each department in a standard format to the County Finance Office as a preliminary budget proposal.
2. The County Finance Office reviews all submissions and consults with departments as needed to substantiate the basis for requests and to refine the budget projections. The County Finance Office makes necessary adjustments to department submissions and compiles the data for presentation to the Board of County Commissioners, which is discussed during a public hearing process.
3. The County Finance Office, the Chief Clerk, and the County Administrator develop a revenue projection and financing strategy in support of the proposed budget. A preliminary budget including revenue and expenditure projections is submitted to the County Commissioners for consideration.
4. The final budget is presented to the County Commissioners and after proper public notice, is placed on display for a period of 20 days in accordance with the County Code. The County Commissioners adopt the budget after the necessary inspection period by enacting a formal budget resolution. The resulting budget is published in written form.
5. The County Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand. These funds include amounts estimated to be received within the fiscal year and not otherwise appropriated as well as the proceeds of any borrowing authorized by law. The County Commissioners may authorize the transfer of all or part of any unencumbered balances. The County Commissioners must approve changes to overall appropriations at the fund level. Therefore, the legal level of budgetary responsibility is by fund.

During the year, \$3,822,214 in General Fund supplemental appropriations were enacted. The Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) reflects these revisions.

Actual expenditures and operating transfers out may not legally exceed “budget” appropriations at the individual fund level (see Note 2, below, for funds that have exceeded their budgets).

Encumbered and unencumbered appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Notes to Required Supplementary Information

December 31, 2004

**2. Excess of Expenditures over Appropriations in Individual Funds**

The legal level of budgetary control, as defined by the County Code, is the fund level. The following funds had an excess of actual expenditures over budget for the year ended December 31, 2004:

<u>Fund/Department</u>	<u>Appropriation</u>	<u>Expenditures</u>
Special Revenue:		
Mental Health/Mental Retardation	\$ 25,240,813	26,679,130
HealthChoices Cumberland County	\$ 12,750,394	13,223,377

The appropriations shown for these funds cover the calendar year January 1, 2004 through December 31, 2004, but are derived from two June 30th fiscal year end budgets. All expenditure figures are reported based on 2004 calendar year (January – December) activities thus the reason for the expenditure over-appropriation.

## **Supplementary Information**

## COUNTY OF CUMBERLAND, PENNSYLVANIA

### Nonmajor Governmental Funds

#### Description of Funds

##### **Special Revenue Funds**

- Liquid Fuels Tax – Used to account for state aid revenues used for building and improving roads and bridges.
- Domestic Relations Office – Used to account 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.
- 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
  - Human Services Development Fund
  - Food and Shelter Fund
  - Drug and Alcohol Fund
- The courts and justice-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 Program Fund
- Records Improvement Fund – Used to account for revenues received from improvement fees collected on Recorder of Deeds transactions to fund record improvement projects within the County.
- Solid Waste Fund – Used to account for revenues received from system fees and operating grants to fund the operation of the County Solid Waste Plan.
- Landfill Post-closure Trust Fund – 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.
- Affordable Housing Fund – Used to account for revenues received from fees charged for recording deeds and mortgages to finance affordable housing efforts in the County.
- Exit 44 Study Fund – Used to account for proceeds from an infrastructure bank loan to fund preliminary engineering and environmental work to initiate a new interchange for a local interstate highway.
- Hotel Tax Fund – Used to account for revenues received from the hotel occupancy tax to fund countywide tourism.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Nonmajor Governmental Funds

Description of Funds

**Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Fund**

The capital projects fund is used to account for the financial resources used for the acquisition and capital construction of major capital projects and facilities.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Balance Sheet  
Nonmajor Governmental Funds

December 31, 2004

	<b>Special Revenue</b>						
	<b>Liquid Fuels Tax</b>	<b>Domestic Relations Office</b>	<b>Office of Aging</b>	<b>Human Services Development</b>	<b>Food and Shelter</b>	<b>Drug and Alcohol</b>	<b>Central Booking</b>
<b>Assets</b>							
Cash and cash equivalents	\$ 283,533	292,596	651,995	—	—	100	—
Investments	—	—	—	—	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	314,598	333,602	251,492	—	307,410	81,119	—
Accounts receivable	—	36,545	35,442	7,759	91,962	9,602	—
Due from other funds	—	—	—	94,761	600,527	570,360	24,568
Prepaid items	—	—	—	—	—	—	—
Restricted investments	—	—	—	—	—	—	—
Other assets	—	—	—	—	—	3,490	—
Total assets	\$ <u>598,131</u>	<u>662,743</u>	<u>938,929</u>	<u>102,520</u>	<u>999,899</u>	<u>664,671</u>	<u>24,568</u>
<b>Liabilities and fund balances</b>							
Liabilities:							
Accounts payable	\$ 7,616	9,826	120,982	11,006	152,864	172,012	11,524
Accrued liabilities and withholdings	—	25,633	18,012	1,484	6,729	11,659	13,044
Due to other funds	—	556,819	87,865	—	—	—	—
Deferred revenue	—	—	184,396	90,030	—	138,860	—
Funds held as fiduciary	—	5,200	—	—	—	—	—
Total liabilities	<u>7,616</u>	<u>597,478</u>	<u>411,255</u>	<u>102,520</u>	<u>159,593</u>	<u>322,531</u>	<u>24,568</u>
Fund balances:							
Unreserved, undesignated	<u>590,515</u>	<u>65,265</u>	<u>527,674</u>	<u>—</u>	<u>840,306</u>	<u>342,140</u>	<u>—</u>
Total fund balances	<u>590,515</u>	<u>65,265</u>	<u>527,674</u>	<u>—</u>	<u>840,306</u>	<u>342,140</u>	<u>—</u>
Total liabilities and fund balances	\$ <u>598,131</u>	<u>662,743</u>	<u>938,929</u>	<u>102,520</u>	<u>999,899</u>	<u>664,671</u>	<u>24,568</u>

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Balance Sheet  
Nonmajor Governmental Funds

December 31, 2004

	<b>Special Revenue</b>						
	<b>Witness Assistance</b>	<b>ARD/DUI Program</b>	<b>Records Improvement</b>	<b>Solid Waste</b>	<b>Landfill Post-closure Trust Fund</b>	<b>Affordable Housing</b>	<b>Exit 44 Study</b>
<b>Assets</b>							
Cash and cash equivalents	\$ —	—	491,238	526,647	27,169	89,615	—
Investments	—	—	150,000	1,421,000	644,819	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	2,711	—	—	100,787	—	—	159,821
Accounts receivable	41,113	—	—	72,471	2,025	—	—
Due from other funds	—	691	154	—	—	—	—
Prepaid items	5,850	—	—	1,250	—	—	—
Restricted investments	—	—	—	—	—	—	—
Other assets	—	—	20,663	—	—	24,633	—
Total assets	\$ 49,674	691	662,055	2,122,155	674,013	114,248	159,821
<b>Liabilities and fund balances</b>							
Liabilities:							
Accounts payable	\$ 7,587	691	98	1,728	114	47,719	27,202
Accrued liabilities and withholdings	5,357	—	—	2,316	—	—	—
Due to other funds	1,626	—	—	40,340	—	14,715	132,619
Deferred revenue	—	—	—	5,095	—	—	—
Funds held as fiduciary	—	—	—	—	—	—	—
Total liabilities	14,570	691	98	49,479	114	62,434	159,821
Fund balances:							
Unreserved, undesignated	35,104	—	661,957	2,072,676	673,899	51,814	—
Total fund balances	35,104	—	661,957	2,072,676	673,899	51,814	—
Total liabilities and fund balances	\$ 49,674	691	662,055	2,122,155	674,013	114,248	159,821

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Balance Sheet  
Nonmajor Governmental Funds

December 31, 2004

	<u>Special Revenue</u>			Capital Projects	Total Nonmajor Governmental Funds
	Hotel Tax	Total	Debt Service		
<b>Assets</b>					
Cash and cash equivalents	\$ 417,600	2,780,493	—	—	2,780,493
Investments	—	2,215,819	—	—	2,215,819
Receivables:					
Taxes	37,800	37,800	—	—	37,800
Due from other governments	—	1,551,540	—	—	1,551,540
Accounts receivable	—	296,919	—	—	296,919
Due from other funds	—	1,291,061	631	—	1,291,692
Prepaid items	—	7,100	—	425	7,525
Restricted investments	—	—	—	847,909	847,909
Other assets	—	48,786	—	—	48,786
Total assets	\$ 455,400	8,229,518	631	848,334	9,078,483
<b>Liabilities and fund balances</b>					
Liabilities:					
Accounts payable	\$ 88,914	659,883	—	98,742	758,625
Accrued liabilities and withholdings	—	84,234	—	4,008	88,242
Due to other funds	366,486	1,200,470	—	185,374	1,385,844
Deferred revenue	—	418,381	—	—	418,381
Funds held as fiduciary	—	5,200	—	—	5,200
Total liabilities	455,400	2,368,168	—	288,124	2,656,292
Fund balances:					
Unreserved, undesignated	—	5,861,350	631	560,210	6,422,191
Total fund balances	—	5,861,350	631	560,210	6,422,191
Total liabilities and fund balances	\$ 455,400	8,229,518	631	848,334	9,078,483

(Continued)



**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds

For the year ended December 31, 2004

	<b>Special Revenue</b>						
	<b>Liquid Fuels Tax</b>	<b>Domestic Relations Office</b>	<b>Office of Aging</b>	<b>Human Services Development</b>	<b>Food and Shelter</b>	<b>Drug and Alcohol</b>	<b>Central Booking</b>
<b>Revenues:</b>							
Taxes	\$ —	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	—
Grants	674,608	1,944,336	2,849,651	469,859	3,131,015	2,704,061	—
County charges	8,580	43,452	226,536	—	211,598	177,098	120,939
Court costs, fines and forfeitures	—	14,438	—	—	—	42,276	182,367
Interest	8,091	1,503	14,717	846	816	—	—
Contributions and other	—	—	25,156	—	1,699	49,169	—
<b>Total revenues</b>	<b>691,279</b>	<b>2,003,729</b>	<b>3,116,060</b>	<b>470,705</b>	<b>3,345,128</b>	<b>2,972,604</b>	<b>303,306</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,345,492	—	—	—	—	1,036,271
Public works and enterprises	386,047	—	—	—	—	—	—
Human services	—	—	3,141,073	360,165	3,397,619	3,064,262	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
<b>Debt service:</b>							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—
Capital outlay	302,660	—	22,851	352	22,542	57,734	4,295
Payments to other governments	84,716	—	—	—	—	—	—
<b>Total expenditures</b>	<b>773,423</b>	<b>2,345,492</b>	<b>3,163,924</b>	<b>360,517</b>	<b>3,420,161</b>	<b>3,121,996</b>	<b>1,040,566</b>
Excess (deficiency) of revenues over expenditures	(82,144)	(341,763)	(47,864)	110,188	(75,033)	(149,392)	(737,260)
<b>Other financing sources (uses):</b>							
Transfers in	—	412,865	25,000	—	40,349	309,463	742,057
Transfers out	—	(5,837)	—	(110,188)	—	—	(4,797)
Payment to refund bonds	—	—	—	—	—	—	—
Proceeds from long term debt	—	—	—	—	—	—	—
<b>Total other financing sources (uses)</b>	<b>—</b>	<b>407,028</b>	<b>25,000</b>	<b>(110,188)</b>	<b>40,349</b>	<b>309,463</b>	<b>737,260</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(82,144)	65,265	(22,864)	—	(34,684)	160,071	—
Fund balances, beginning of year	672,659	—	550,538	—	874,990	182,069	—
Fund balances, end of year	\$ 590,515	65,265	527,674	—	840,306	342,140	—

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds

For the year ended December 31, 2004

	<b>Special Revenue</b>						
	<b>Witness Assistance</b>	<b>ARD/DUI Program</b>	<b>Records Improvement</b>	<b>Solid Waste</b>	<b>Landfill</b>		<b>Exit 44 Study</b>
					<b>Post-closure Trust Fund</b>	<b>Affordable Housing</b>	
<b>Revenues:</b>							
Taxes	\$ —	—	—	—	—	—	—
Licenses and permits	—	—	—	12,137	—	—	—
Grants	298,655	—	—	97,644	—	—	126,073
County charges	23,569	348,522	261,953	654,979	—	320,335	—
Court costs, fines and forfeitures	—	—	—	—	—	—	—
Interest	—	—	9,442	22,974	23,236	1,207	828
Contributions and other	—	—	—	1,486	—	—	—
<b>Total revenues</b>	<b>322,224</b>	<b>348,522</b>	<b>271,395</b>	<b>789,220</b>	<b>23,236</b>	<b>321,542</b>	<b>126,901</b>
<b>Expenditures:</b>							
Current:							
General government – administrative	—	—	19,744	—	5,271	—	—
General government – judicial	—	114,105	—	—	—	—	—
Public works and enterprises	—	—	—	527,578	—	—	—
Human services	434,286	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	57,408	58,512
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—
Capital outlay	—	—	58,443	5,516	—	—	—
Payments to other governments	—	—	—	—	—	329,948	—
<b>Total expenditures</b>	<b>434,286</b>	<b>114,105</b>	<b>78,187</b>	<b>533,094</b>	<b>5,271</b>	<b>387,356</b>	<b>58,512</b>
Excess (deficiency) of revenues over expenditures	(112,062)	234,417	193,208	256,126	17,965	(65,814)	68,389
<b>Other financing sources (uses):</b>							
Transfers in	109,034	—	—	—	—	—	—
Transfers out	—	(234,417)	—	(32,842)	—	—	(988,462)
Payment to refund bonds	—	—	—	—	—	—	—
Proceeds from long term debt	—	—	—	—	—	—	—
<b>Total other financing sources (uses)</b>	<b>109,034</b>	<b>(234,417)</b>	<b>—</b>	<b>(32,842)</b>	<b>—</b>	<b>—</b>	<b>(988,462)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,028)	—	193,208	223,284	17,965	(65,814)	(920,073)
Fund balances, beginning of year	38,132	—	468,749	1,849,392	655,934	117,628	920,073
Fund balances, end of year	\$ 35,104	—	661,957	2,072,676	673,899	51,814	—

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds

For the year ended December 31, 2004

	<u>Special Revenue</u>				<u>Total Nonmajor Governmental Funds</u>
	<u>Hotel Tax</u>	<u>Total</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Revenues:</b>					
Taxes	\$ 844,569	844,569	—	—	844,569
Licenses and permits	—	12,137	—	—	12,137
Grants	—	12,295,902	—	—	12,295,902
County charges	—	2,397,561	—	—	2,397,561
Court costs, fines and forfeitures	—	239,081	—	—	239,081
Interest	3,986	87,646	2,252	23,000	112,898
Contributions and other	—	77,510	—	—	77,510
Total revenues	<u>848,555</u>	<u>15,954,406</u>	<u>2,252</u>	<u>23,000</u>	<u>15,979,658</u>
<b>Expenditures:</b>					
Current:					
General government – administrative	—	25,015	—	—	25,015
General government – judicial	—	3,495,868	—	—	3,495,868
Public works and enterprises	—	913,625	—	—	913,625
Human services	—	10,397,405	—	—	10,397,405
Culture and recreation	844,884	844,884	—	—	844,884
Conservation and development	—	115,920	—	—	115,920
Debt service:					
Principal retirement	—	—	1,805,980	—	1,805,980
Debt interest	—	—	463,500	—	463,500
Bond issuance cost	—	—	128,612	—	128,612
Capital outlay	—	474,393	—	916,252	1,390,645
Payments to other governments	—	414,664	—	—	414,664
Total expenditures	<u>844,884</u>	<u>16,681,774</u>	<u>2,398,092</u>	<u>916,252</u>	<u>19,996,118</u>
Excess (deficiency) of revenues over expenditures	<u>3,671</u>	<u>(727,368)</u>	<u>(2,395,840)</u>	<u>(893,252)</u>	<u>(4,016,460)</u>
<b>Other financing sources (uses):</b>					
Transfers in	—	1,638,768	2,345,968	51,389	4,036,125
Transfers out	(3,671)	(1,380,214)	—	(19,205)	(1,399,419)
Payment to refund bonds	—	—	(3,775,051)	—	(3,775,051)
Proceeds from long term debt	—	—	3,824,917	939,751	4,764,668
Total other financing sources (uses)	<u>(3,671)</u>	<u>258,554</u>	<u>2,395,834</u>	<u>971,935</u>	<u>3,626,323</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	—	<u>(468,814)</u>	<u>(6)</u>	<u>78,683</u>	<u>(390,137)</u>
Fund balances, beginning of year	—	6,330,164	637	481,527	6,812,328
Fund balances, end of year	<u>\$ —</u>	<u>5,861,350</u>	<u>631</u>	<u>560,210</u>	<u>6,422,191</u>

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Liquid Fuels Tax

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants:				
Liquid fuels tax	\$ 1,565,800	1,565,800	674,608	(891,192)
County charges	30,000	30,590	8,580	(22,010)
Interest	6,600	6,600	8,091	1,491
Total revenues	<u>1,602,400</u>	<u>1,602,990</u>	<u>691,279</u>	<u>(911,711)</u>
<b>Expenditures:</b>				
Current:				
Public works and enterprises	228,500	427,090	386,047	41,043
Capital outlay	1,421,000	1,208,367	302,660	905,707
Payments to other governments	62,804	132,546	84,716	47,830
Total expenditures	<u>1,712,304</u>	<u>1,768,003</u>	<u>773,423</u>	<u>994,580</u>
Deficiency of revenues over expenditures	<u>(109,904)</u>	<u>(165,013)</u>	<u>(82,144)</u>	<u>82,869</u>
Net change in fund balance	(109,904)	(165,013)	(82,144)	82,869
Fund balance, beginning of year	<u>630,179</u>	<u>630,179</u>	<u>672,659</u>	<u>42,480</u>
Fund balance, end of year	<u>\$ 520,275</u>	<u>465,166</u>	<u>590,515</u>	<u>125,349</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Domestic Relations Office

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 1,866,170	1,870,938	1,944,336	73,398
County charges	42,975	42,975	43,452	477
Court costs, fines, and forfeitures	16,500	16,500	14,438	(2,062)
Interest	250	250	1,503	1,253
	<u>1,925,895</u>	<u>1,930,663</u>	<u>2,003,729</u>	<u>73,066</u>
<b>Expenditures:</b>				
Current:				
General government – judicial	2,566,993	2,568,391	2,345,492	222,899
Capital outlay	5,000	28,950	—	28,950
	<u>2,571,993</u>	<u>2,597,341</u>	<u>2,345,492</u>	<u>251,849</u>
Total expenditures				
Deficiency of revenues over expenditures	<u>(646,098)</u>	<u>(666,678)</u>	<u>(341,763)</u>	<u>324,915</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	651,935	653,260	412,865	(240,395)
Operating transfers out	(5,837)	(8,033)	(5,837)	2,196
Proceeds from capital lease	—	21,450	—	(21,450)
	<u>646,098</u>	<u>666,677</u>	<u>407,028</u>	<u>(259,649)</u>
Total other financing sources (uses)				
Net change in fund balance	—	(1)	65,265	65,266
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>(1)</u>	<u>65,265</u>	<u>65,266</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Office of Aging

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 2,743,890	2,776,708	2,849,651	72,943
County charges	113,742	265,205	226,536	(38,669)
Interest	5,585	9,283	14,717	5,434
Contributions and other	31,821	41,036	25,156	(15,880)
Total revenues	<u>2,895,038</u>	<u>3,092,232</u>	<u>3,116,060</u>	<u>23,828</u>
<b>Expenditures:</b>				
Current:				
Human services	3,056,988	3,237,273	3,141,073	96,200
Capital outlay	9,380	21,193	22,851	(1,658)
Total expenditures	<u>3,066,368</u>	<u>3,258,466</u>	<u>3,163,924</u>	<u>94,542</u>
Deficiency of revenues over expenditures	<u>(171,330)</u>	<u>(166,234)</u>	<u>(47,864)</u>	<u>118,370</u>
<b>Other financing sources:</b>				
Operating transfers in	<u>89,750</u>	<u>22,750</u>	<u>25,000</u>	<u>2,250</u>
Total other financing sources	<u>89,750</u>	<u>22,750</u>	<u>25,000</u>	<u>2,250</u>
Net change in fund balance	(81,580)	(143,484)	(22,864)	120,620
Fund balance, beginning of year	<u>466,612</u>	<u>466,612</u>	<u>550,538</u>	<u>83,926</u>
Fund balance, end of year	<u>\$ 385,032</u>	<u>323,128</u>	<u>527,674</u>	<u>204,546</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Human Services Development

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 383,995	421,842	469,859	48,017
Interest	—	1,846	846	(1,000)
Total revenues	<u>383,995</u>	<u>423,688</u>	<u>470,705</u>	<u>47,017</u>
<b>Expenditures:</b>				
Current:				
Human services	348,817	324,361	360,165	(35,804)
Capital outlay	—	360	352	8
Total expenditures	<u>348,817</u>	<u>324,721</u>	<u>360,517</u>	<u>(35,796)</u>
Excess of revenues over expenditures	<u>35,178</u>	<u>98,967</u>	<u>110,188</u>	<u>11,221</u>
<b>Other financing uses:</b>				
Operating transfers out	<u>(35,178)</u>	<u>(98,967)</u>	<u>(110,188)</u>	<u>(11,221)</u>
Total other financing uses	<u>(35,178)</u>	<u>(98,967)</u>	<u>(110,188)</u>	<u>(11,221)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Food and Shelter

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 2,794,409	3,821,571	3,131,015	(690,556)
County charges	98,725	264,212	211,598	(52,614)
Interest	—	816	816	—
Contributions and other	—	3,057	1,699	(1,358)
Total revenues	<u>2,893,134</u>	<u>4,089,656</u>	<u>3,345,128</u>	<u>(744,528)</u>
<b>Expenditures:</b>				
Current:				
Human services	2,905,790	4,156,973	3,397,619	759,354
Capital outlay	—	22,560	22,542	18
Total expenditures	<u>2,905,790</u>	<u>4,179,533</u>	<u>3,420,161</u>	<u>759,372</u>
Deficiency of revenues over expenditures	<u>(12,656)</u>	<u>(89,877)</u>	<u>(75,033)</u>	<u>14,844</u>
<b>Other financing sources:</b>				
Operating transfers in	<u>12,656</u>	<u>36,278</u>	<u>40,349</u>	<u>4,071</u>
Total other financing sources	<u>12,656</u>	<u>36,278</u>	<u>40,349</u>	<u>4,071</u>
Net change in fund balance	—	(53,599)	(34,684)	18,915
Fund balance, beginning of year	<u>912,330</u>	<u>912,330</u>	<u>874,990</u>	<u>(37,340)</u>
Fund balance, end of year	<u><u>\$ 912,330</u></u>	<u><u>858,731</u></u>	<u><u>840,306</u></u>	<u><u>(18,425)</u></u>



**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Drug and Alcohol

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 2,373,923	3,060,134	2,704,061	(356,073)
County charges	67,828	92,329	177,098	84,769
Court costs, fines and forfeitures	45,000	36,760	42,276	5,516
Contributions and other	119,067	140,748	49,169	(91,579)
Total revenues	<u>2,605,818</u>	<u>3,329,971</u>	<u>2,972,604</u>	<u>(357,367)</u>
<b>Expenditures:</b>				
Current:				
Human services	2,834,389	3,726,704	3,064,262	662,442
Capital outlay	—	65,735	57,734	8,001
Total expenditures	<u>2,834,389</u>	<u>3,792,439</u>	<u>3,121,996</u>	<u>670,443</u>
Deficiency of revenues over expenditures	<u>(228,571)</u>	<u>(462,468)</u>	<u>(149,392)</u>	<u>313,076</u>
<b>Other financing sources:</b>				
Operating transfers in	<u>228,571</u>	<u>347,787</u>	<u>309,463</u>	<u>(38,324)</u>
Total other financing sources	<u>228,571</u>	<u>347,787</u>	<u>309,463</u>	<u>(38,324)</u>
Net change in fund balance	—	(114,681)	160,071	274,752
Fund balance, beginning of year	<u>114,681</u>	<u>114,681</u>	<u>182,069</u>	<u>67,388</u>
Fund balance, end of year	<u>\$ 114,681</u>	<u>—</u>	<u>342,140</u>	<u>342,140</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Central Booking

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 35,410	—	—	—
County charges	181,000	128,597	120,939	(7,658)
Court costs, fines and forfeitures	213,000	191,000	182,367	(8,633)
Total revenues	<u>429,410</u>	<u>319,597</u>	<u>303,306</u>	<u>(16,291)</u>
<b>Expenditures:</b>				
Current:				
General government – judicial	1,013,738	1,052,562	1,036,271	16,291
Capital outlay	2,000	4,295	4,295	—
Total expenditures	<u>1,015,738</u>	<u>1,056,857</u>	<u>1,040,566</u>	<u>16,291</u>
Deficiency of revenues over expenditures	<u>(586,328)</u>	<u>(737,260)</u>	<u>(737,260)</u>	<u>—</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	591,125	742,057	742,057	—
Operating transfers out	(4,797)	(4,797)	(4,797)	—
Total other financing sources (uses)	<u>586,328</u>	<u>737,260</u>	<u>737,260</u>	<u>—</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Witness Assistance

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ 307,442	304,738	298,655	(6,083)
County charges	—	19,000	23,569	4,569
Total revenues	<u>307,442</u>	<u>323,738</u>	<u>322,224</u>	<u>(1,514)</u>
<b>Expenditures:</b>				
Current:				
Human services	<u>462,560</u>	<u>449,584</u>	<u>434,286</u>	<u>15,298</u>
Total expenditures	<u>462,560</u>	<u>449,584</u>	<u>434,286</u>	<u>15,298</u>
Deficiency of revenues over expenditures	<u>(155,118)</u>	<u>(125,846)</u>	<u>(112,062)</u>	<u>13,784</u>
<b>Other financing sources:</b>				
Operating transfers in	<u>155,118</u>	<u>121,913</u>	<u>109,034</u>	<u>(12,879)</u>
Total other financing sources	<u>155,118</u>	<u>121,913</u>	<u>109,034</u>	<u>(12,879)</u>
Net change in fund balance	—	(3,933)	(3,028)	905
Fund balance, beginning of year	—	—	38,132	38,132
Fund balance, end of year	<u>\$ —</u>	<u>(3,933)</u>	<u>35,104</u>	<u>39,037</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
ARD/DUI Program

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
County charges	\$ 282,000	348,522	348,522	—
Total revenues	282,000	348,522	348,522	—
<b>Expenditures:</b>				
Current:				
General government – judicial	116,400	114,105	114,105	—
Total expenditures	116,400	114,105	114,105	—
Excess of revenues over expenditures	165,600	234,417	234,417	—
<b>Other financing uses:</b>				
Operating transfers out	(165,600)	(234,417)	(234,417)	—
Total other financing uses	(165,600)	(234,417)	(234,417)	—
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Records Improvement

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
County charges	\$ 117,000	117,000	261,953	144,953
Interest	4,000	4,000	9,442	5,442
Total revenues	<u>121,000</u>	<u>121,000</u>	<u>271,395</u>	<u>150,395</u>
<b>Expenditures:</b>				
Current:				
General government – administrative	70,000	65,386	19,744	45,642
Capital outlay	80,000	84,614	58,443	26,171
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>78,187</u>	<u>71,813</u>
Excess (deficiency) of revenues over expenditures	<u>(29,000)</u>	<u>(29,000)</u>	<u>193,208</u>	<u>222,208</u>
Net change in fund balance	(29,000)	(29,000)	193,208	222,208
Fund balance, beginning of year	<u>455,464</u>	<u>455,464</u>	<u>468,749</u>	<u>13,285</u>
Fund balance, end of year	<u>\$ 426,464</u>	<u>426,464</u>	<u>661,957</u>	<u>235,493</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Solid Waste

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Licenses and permits	\$ 12,000	12,000	12,137	137
Grants	606,500	98,500	97,644	(856)
County charges	474,000	474,000	654,979	180,979
Interest	—	—	22,974	22,974
Contributions and other	2,000	2,000	1,486	(514)
	<u>1,094,500</u>	<u>586,500</u>	<u>789,220</u>	<u>202,720</u>
<b>Expenditures:</b>				
Current:				
Public works and enterprises	651,453	651,433	527,578	123,855
Capital outlay	503,200	8,720	5,516	3,204
	<u>1,154,653</u>	<u>660,153</u>	<u>533,094</u>	<u>127,059</u>
Excess (deficiency) of revenues over expenditures	<u>(60,153)</u>	<u>(73,653)</u>	<u>256,126</u>	<u>329,779</u>
<b>Other financing uses:</b>				
Operating transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(32,842)</u>	<u>2,158</u>
	<u>(35,000)</u>	<u>(35,000)</u>	<u>(32,842)</u>	<u>2,158</u>
Net change in fund balance	(95,153)	(108,653)	223,284	331,937
Fund balance, beginning of year	<u>1,629,121</u>	<u>1,629,121</u>	<u>1,849,392</u>	<u>220,271</u>
Fund balance, end of year	<u>\$ 1,533,968</u>	<u>1,520,468</u>	<u>2,072,676</u>	<u>552,208</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Landfill Post-closure Trust Fund

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Interest	\$ 23,000	23,000	23,236	236
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>23,236</u>	<u>236</u>
<b>Expenditures:</b>				
Current:				
Conservation and development	2,850	5,526	5,271	255
Total expenditures	<u>2,850</u>	<u>5,526</u>	<u>5,271</u>	<u>255</u>
Excess of revenues over expenditures	<u>20,150</u>	<u>17,474</u>	<u>17,965</u>	<u>491</u>
Net change in fund balance	20,150	17,474	17,965	491
Fund balance, beginning of year	<u>653,640</u>	<u>653,640</u>	<u>655,934</u>	<u>2,294</u>
Fund balance, end of year	<u><u>\$ 673,790</u></u>	<u><u>671,114</u></u>	<u><u>673,899</u></u>	<u><u>2,785</u></u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Affordable Housing

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
County charges	\$ 300,000	300,000	320,335	20,335
Interest	1,975	1,975	1,207	(768)
Total revenues	<u>301,975</u>	<u>301,975</u>	<u>321,542</u>	<u>19,567</u>
<b>Expenditures:</b>				
Current:				
Conservation and development	25,000	58,089	57,408	681
Payments to other governments	184,130	396,166	329,948	66,218
Total expenditures	<u>209,130</u>	<u>454,255</u>	<u>387,356</u>	<u>66,899</u>
Excess (deficiency) of revenues over expenditures	<u>92,845</u>	<u>(152,280)</u>	<u>(65,814)</u>	<u>86,466</u>
Net change in fund balance	92,845	(152,280)	(65,814)	86,466
Fund balance, beginning of year	<u>479,261</u>	<u>479,261</u>	<u>117,628</u>	<u>(361,633)</u>
Fund balance, end of year	<u>\$ 572,106</u>	<u>326,981</u>	<u>51,814</u>	<u>(275,167)</u>



**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Exit 44 Study

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Grants	\$ —	—	126,073	126,073
Interest	900	900	828	(72)
Total revenues	<u>900</u>	<u>900</u>	<u>126,901</u>	<u>126,001</u>
<b>Expenditures:</b>				
Current:				
Conservation and development	100,000	99,879	58,512	41,367
Total expenditures	<u>100,000</u>	<u>99,879</u>	<u>58,512</u>	<u>41,367</u>
Excess (deficiency) of revenues over expenditures	<u>(99,100)</u>	<u>(98,979)</u>	<u>68,389</u>	<u>167,368</u>
<b>Other financing uses:</b>				
Operating transfers out	—	(988,583)	(988,462)	121
Total other financing uses	<u>—</u>	<u>(988,583)</u>	<u>(988,462)</u>	<u>121</u>
Net change in fund balance	(99,100)	(1,087,562)	(920,073)	167,489
Fund balance, beginning of year	99,100	99,100	920,073	820,973
Fund balance, end of year	<u>\$ —</u>	<u>(988,462)</u>	<u>—</u>	<u>988,462</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Hotel Tax

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Taxes	\$ 813,700	847,900	844,569	(3,331)
Interest	—	4,300	3,986	(314)
Total revenues	<u>813,700</u>	<u>852,200</u>	<u>848,555</u>	<u>(3,645)</u>
<b>Expenditures:</b>				
Current:				
Culture and recreation	<u>812,000</u>	<u>846,300</u>	<u>844,884</u>	<u>1,416</u>
Total expenditures	<u>812,000</u>	<u>846,300</u>	<u>844,884</u>	<u>1,416</u>
Excess of revenues over expenditures	<u>1,700</u>	<u>5,900</u>	<u>3,671</u>	<u>(2,229)</u>
<b>Other financing uses:</b>				
Operating transfers out	<u>(1,700)</u>	<u>(5,900)</u>	<u>(3,671)</u>	<u>2,229</u>
Total other financing uses	<u>(1,700)</u>	<u>(5,900)</u>	<u>(3,671)</u>	<u>2,229</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Debt Service

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Interest	\$ —	2,314	2,252	(62)
Total revenues	—	2,314	2,252	(62)
<b>Expenditures:</b>				
Debt Service:				
Principal retirement	881,649	1,808,102	1,805,980	2,122
Interest and fiscal charges	350,212	593,559	592,112	1,447
Total expenditures	1,231,861	2,401,661	2,398,092	3,569
Deficiency of revenues over expenditures	(1,231,861)	(2,399,347)	(2,395,840)	3,507
<b>Other financing sources (uses):</b>				
Operating transfers in	1,231,861	2,353,419	2,345,968	(7,451)
Payment to refund bonds	—	(3,878,764)	(3,775,051)	103,713
Proceeds from long term debt	—	3,930,000	3,824,917	(105,083)
Total other financing sources (uses):	1,231,861	2,404,655	2,395,834	(8,821)
Net change in fund balance	—	5,308	(6)	(5,314)
Fund balance, beginning of year	4,365	4,365	637	(3,728)
Fund balance, end of year	\$ 4,365	9,673	631	(9,042)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Schedule of Revenues, Expenditures, and Changes in  
Fund Balance – Budget and Actual  
Capital Projects

For the year ended December 31, 2004

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
<b>Revenues:</b>				
Interest	\$ 12,100	12,803	23,000	10,197
Total revenues	12,100	12,803	23,000	10,197
<b>Expenditures:</b>				
Current:				
Capital outlay	860,576	1,044,034	916,252	127,782
Total expenditures	860,576	1,044,034	916,252	127,782
Deficiency of revenues over expenditures	(848,476)	(1,031,231)	(893,252)	137,979
<b>Other financing sources (uses):</b>				
Operating transfers in	150,000	150,000	51,389	(98,611)
Operating transfers out	—	(19,201)	(19,205)	(4)
Proceeds from long term debt	—	939,751	939,751	—
Total other financing sources (uses)	150,000	1,070,550	971,935	(98,615)
Net change in fund balance	(698,476)	39,319	78,683	39,364
Fund balance, beginning of year	1,328,060	1,328,060	481,527	(846,533)
Fund balance, end of year	\$ 629,584	1,367,379	560,210	(807,169)

## COUNTY OF CUMBERLAND, PENNSYLVANIA

### Nonmajor Enterprise Funds

#### Description of Funds

#### **Enterprise Funds**

- Transportation Fund – Used to account for the cost of transportation services provided to County residents and clients of various County agencies. This fund receives user fees and grants and is reimbursed by County agencies for the services provided.
- Early Learning Center Fund – Used to account for the cost of operating an employee day care center at the County’s nursing home. The center is financed by tuition and County subsidy.
- Hazardous Materials Fund – Used to account for the cost of monitoring the storage of hazardous materials in the County and the operation of response teams. This fund is financed by grants and fees charged to those responsible for hazardous materials.

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Net Assets  
Nonmajor Enterprise Funds

December 31, 2004

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 200	—	—	200
Due from other funds	203,289	6,889	12,944	223,122
Customer accounts receivable	31,629	—	—	31,629
Total current assets	<u>235,118</u>	<u>6,889</u>	<u>12,944</u>	<u>254,951</u>
Noncurrent assets:				
Capital assets, net of depreciation	599,961	268,058	132,825	1,000,844
Total noncurrent assets	<u>599,961</u>	<u>268,058</u>	<u>132,825</u>	<u>1,000,844</u>
Total assets	<u>835,079</u>	<u>274,947</u>	<u>145,769</u>	<u>1,255,795</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	18,779	6,889	3,385	29,053
Accrued liabilities and withholdings:				
Accrued payroll	15,911	—	751	16,662
Deferred revenue	51,446	—	—	51,446
Total current liabilities	<u>86,136</u>	<u>6,889</u>	<u>4,136</u>	<u>97,161</u>
Noncurrent liabilities:				
Due in less than one year:				
Capital lease payable	—	10,860	—	10,860
Accrued vacation and sick pay	7,235	—	—	7,235
Due in more than one year:				
Capital lease payable	—	20,139	—	20,139
Accrued vacation and sick pay	39,572	—	8,448	48,020
Total noncurrent liabilities	<u>46,807</u>	<u>30,999</u>	<u>8,448</u>	<u>86,254</u>
Total liabilities	<u>132,943</u>	<u>37,888</u>	<u>12,584</u>	<u>183,415</u>
<b>Net assets</b>				
Invested in capital assets, net				
related debt	599,961	237,059	132,825	969,845
Unrestricted	102,175	—	360	102,535
Total net assets	<u>\$ 702,136</u>	<u>237,059</u>	<u>133,185</u>	<u>1,072,380</u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Revenues, Expenses and Changes in Net Assets  
Nonmajor Enterprise Funds

For the year ended December 31, 2004

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
<b>Operating revenues:</b>				
Charges for sales and services:				
County charges	\$ 866,629	279,111	43,733	1,189,473
Total operating revenues	<u>866,629</u>	<u>279,111</u>	<u>43,733</u>	<u>1,189,473</u>
<b>Operating expenses:</b>				
Patient/client services	1,514,660	344,263	113,475	1,972,398
Depreciation	237,294	12,703	22,235	272,232
Total operating expenses	<u>1,751,954</u>	<u>356,966</u>	<u>135,710</u>	<u>2,244,630</u>
Operating loss	<u>(885,325)</u>	<u>(77,855)</u>	<u>(91,977)</u>	<u>(1,055,157)</u>
<b>Nonoperating revenues (expenses):</b>				
Grants	643,058	6,312	18,705	668,075
Interest income	753	—	—	753
Interest expense	—	(2,920)	—	(2,920)
Total net nonoperating revenues	<u>643,811</u>	<u>3,392</u>	<u>18,705</u>	<u>665,908</u>
Loss before operating transfers	(241,514)	(74,463)	(73,272)	(389,249)
Transfers in	—	71,787	147,426	219,213
Transfers out	—	—	—	—
Change in net assets	<u>(241,514)</u>	<u>(2,676)</u>	<u>74,154</u>	<u>(170,036)</u>
Total net assets - beginning	943,650	239,735	59,031	1,242,416
Total net assets - ending	\$ <u><u>702,136</u></u>	<u><u>237,059</u></u>	<u><u>133,185</u></u>	<u><u>1,072,380</u></u>

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds

For the year ended December 31, 2004

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
<b>Cash flows from operating activities:</b>				
Cash received on county charges	\$ 957,698	279,110	53,679	1,290,487
Payments to vendors	(586,265)	(347,228)	(58,808)	(992,301)
Payments to employees	(922,673)	—	(52,449)	(975,122)
Net cash used in operating activities	<u>(551,240)</u>	<u>(68,118)</u>	<u>(57,578)</u>	<u>(676,936)</u>
<b>Cash flows from noncapital financing activities:</b>				
Subsidy from federal/state grants	655,356	6,312	18,705	680,373
Transfers from other funds	—	74,754	135,261	210,015
Transfers to other funds	(107,340)	—	—	(107,340)
Net cash provided by noncapital financing activities	<u>548,016</u>	<u>81,066</u>	<u>153,966</u>	<u>783,048</u>
<b>Cash flows from capital financing activities:</b>				
Subsidy from federal/state grants	2,471	—	—	2,471
Purchase of capital assets	—	—	(96,388)	(96,388)
Principal paid on capital debt	—	(10,028)	—	(10,028)
Interest paid on capital debt	—	(2,920)	—	(2,920)
Net cash provided by (used in) capital financing activities	<u>2,471</u>	<u>(12,948)</u>	<u>(96,388)</u>	<u>(106,865)</u>
<b>Cash flows from investing activities:</b>				
Investment income received	753	—	—	753
Net cash provided by investing activities	<u>753</u>	<u>—</u>	<u>—</u>	<u>753</u>
Net increase (decrease) in cash and cash equivalents	—	—	—	—
Cash and cash equivalents, January 1	200	—	—	200
Cash and cash equivalents, December 31	<u>\$ 200</u>	<u>—</u>	<u>—</u>	<u>200</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating loss	\$ (885,325)	(77,855)	(91,977)	(1,055,157)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	237,294	12,703	22,235	272,232
Loss on disposal of capital assets	25,726	—	—	25,726
Changes in assets and liabilities in:				
Due from other governments	—	—	8,800	8,800
Customer accounts receivable	50,621	—	—	50,621
Accounts payable	(33,962)	(2,966)	2,220	(34,708)
Accrued liabilities and withholdings	13,958	—	1,144	15,102
Due to other funds	40,448	—	—	40,448
Total adjustments	<u>334,085</u>	<u>9,737</u>	<u>34,399</u>	<u>378,221</u>
Net cash used in operating activities	<u>\$ (551,240)</u>	<u>(68,118)</u>	<u>(57,578)</u>	<u>(676,936)</u>

There were no non-cash financing and investing transactions.



## COUNTY OF CUMBERLAND, PENNSYLVANIA

### Agency Funds

#### Description of Funds

#### Agency Funds

- Prison Work Release and Inmate Accounts Funds – Used to account for work release earnings and disbursements and the personal funds held by individuals incarcerated at the County prison.
- Agency Funds – Used to account for the 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 Courts
  - Prothonotary
  - Recorder of Deeds
  - Treasurer
  - Register of Wills
  - Sheriff
  - District Attorney

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

Combining Statement of Net Assets  
Agency Funds

December 31, 2004

	<u>Prison Work Release</u>	<u>Prison Inmate Accounts</u>	<u>Perry County Health- Choices</u>	<u>Clerk of Court</u>	<u>Prothonotary</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 59,290	31,733	11,774	300,947	246,583
Total assets	<u>59,290</u>	<u>31,733</u>	<u>11,774</u>	<u>300,947</u>	<u>246,583</u>
<b>Liabilities</b>					
Accounts payable	—	—	5,641	—	—
Due to other governments	—	—	6,133	42,440	3,509
Funds held as fiduciary	15,614	31,733	—	154,601	190,605
Other liabilities	<u>43,676</u>	<u>—</u>	<u>—</u>	<u>103,906</u>	<u>52,469</u>
Total liabilities	<u>59,290</u>	<u>31,733</u>	<u>11,774</u>	<u>300,947</u>	<u>246,583</u>
<b>Net Assets</b>					
Total net assets	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

(Continued)

<b>Recorder of Deeds</b>	<b>Treasurer</b>	<b>Register of Wills</b>	<b>Sheriff</b>	<b>District Attorney</b>	<b>Total</b>
1,478,642	6,749	129,879	275,570	36,407	2,577,574
1,478,642	6,749	129,879	275,570	36,407	2,577,574
—	—	—	—	—	5,641
1,314,990	5,995	84,860	15,348	8,759	1,482,034
—	—	—	246,393	10,974	649,920
163,652	754	45,019	13,829	16,674	439,979
1,478,642	6,749	129,879	275,570	36,407	2,577,574
—	—	—	—	—	—

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

	<u>Balance, January 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2004</u>
<b>Prison Work Release</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 14,099	1,050,626	1,005,435	59,290
<b>Liabilities</b>				
Funds held as fiduciary	14,099	643,246	641,731	15,614
Other liabilities	\$ —	407,380	363,704	43,676
Total liabilities	\$ 14,099	1,050,626	1,005,435	59,290
<b>Prison Inmate Accounts</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 31,662	797,566	797,495	31,733
<b>Liabilities</b>				
Funds held as fiduciary	\$ 31,662	797,566	797,495	31,733
Total liabilities	\$ 31,662	797,566	797,495	31,733
<b>Perry County HealthChoices</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 12,685	3,742,544	3,743,455	11,774
<b>Liabilities</b>				
Accounts payable	\$ 9,025	63,458	66,842	5,641
Due to other governments	3,660	3,771,256	3,768,783	6,133
Total liabilities	\$ 12,685	3,834,714	3,835,625	11,774

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

	<u>Balance, January 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2004</u>
(Continued)				
<b>Clerk of Court</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 493,768	2,874,629	3,067,450	300,947
<b>Liabilities</b>				
Due to other governments	\$ 67,909	585,946	611,415	42,440
Funds held as fiduciary	273,647	868,187	987,233	154,601
Other liabilities	152,212	1,420,496	1,468,802	103,906
Total liabilities	\$ 493,768	2,874,629	3,067,450	300,947
 <b>Prothonotary</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 233,502	469,159	456,078	246,583
<b>Liabilities</b>				
Due to other governments	\$ 5,523	39,170	41,184	3,509
Funds held as fiduciary	182,518	39,173	31,086	190,605
Other liabilities	45,461	390,816	383,808	52,469
Total liabilities	\$ 233,502	469,159	456,078	246,583
 <b>Recorder of Deeds</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 955,160	23,881,598	23,358,116	1,478,642
<b>Liabilities</b>				
Due to other governments	\$ 791,309	21,908,079	21,384,398	1,314,990
Other liabilities	163,851	1,973,519	1,973,718	163,652
Total liabilities	\$ 955,160	23,881,598	23,358,116	1,478,642

(Continued)

**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

		<u>Balance, January 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2004</u>
(Continued)					
<b>Treasurer</b>					
<b>Assets</b>					
Cash and cash equivalents	\$	5,420	213,028	211,699	6,749
<b>Liabilities</b>					
Due to other governments	\$	4,841	167,416	166,262	5,995
Other liabilities		579	45,612	45,437	754
Total liabilities	\$	5,420	213,028	211,699	6,749

**Register of Wills**

<b>Assets</b>					
Cash and cash equivalents	\$	26,717	12,505,604	12,402,442	129,879
<b>Liabilities</b>					
Due to other governments	\$	2,224	12,104,479	12,021,843	84,860
Other liabilities		24,493	401,125	380,599	45,019
Total liabilities	\$	26,717	12,505,604	12,402,442	129,879

**Sheriff**

<b>Assets</b>					
Cash and cash equivalents	\$	1,122,599	3,610,815	4,457,844	275,570
<b>Liabilities</b>					
Due to other governments	\$	15,016	133,899	133,567	15,348
Funds held as fiduciary		1,092,660	3,043,552	3,889,819	246,393
Other liabilities		14,923	433,364	434,458	13,829
Total liabilities	\$	1,122,599	3,610,815	4,457,844	275,570

(Continued)

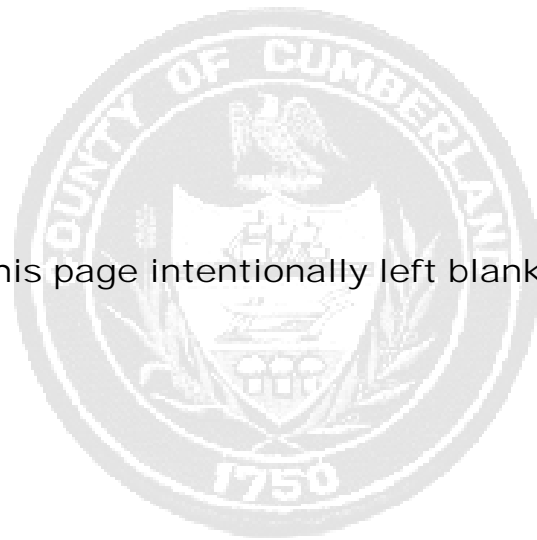
**COUNTY OF CUMBERLAND, PENNSYLVANIA**

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

For the year ended December 31, 2004

	<b>Balance, January 1, 2004</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance, December 31, 2004</b>
(Continued)				
<b>District Attorney</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 65,584	19,074	48,251	36,407
<b>Liabilities</b>				
Due to other governments	\$ 9,268	9	518	8,759
Funds held as fiduciary	51,897	2,391	43,314	10,974
Other liabilities	4,419	16,674	4,419	16,674
Total liabilities	\$ 65,584	19,074	48,251	36,407
<b>Total All Agency Funds</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,961,196	49,164,643	49,548,265	2,577,574
<b>Liabilities</b>				
Accounts payable	\$ 9,025	63,458	66,842	5,641
Due to other governments	899,750	38,710,254	38,127,970	1,482,034
Funds held as fiduciary	1,646,483	5,394,115	6,390,678	649,920
Other liabilities	405,938	5,088,986	5,054,945	439,979
Total liabilities	\$ 2,961,196	49,256,813	49,640,435	2,577,574

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