

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, 2003

	Special Revenue						
	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Human Services Development	Food and Shelter	Drug and Alcohol	Central Booking
Assets							
Cash and cash equivalents	\$ 598,332	75,993	492,869	—	—	100	—
Restricted assets:							
Cash and cash equivalents	—	—	—	—	—	—	—
Investments	—	—	254,000	—	—	—	—
Investments	—	—	150,000	—	—	—	—
Due from other funds	—	—	—	—	451,023	183,201	—
Due from other governments	74,327	330,041	230,826	29,351	651,726	214,540	7,622
Taxes receivable	—	—	—	—	—	—	—
Accounts receivable	—	36,545	7,715	1,206	119,905	40,756	32,019
Prepaid items	—	60	70	—	—	—	—
Total assets	\$ 672,659	442,639	1,135,480	30,557	1,222,654	438,597	39,641
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ —	6,611	89,259	2,686	293,277	139,750	20,354
Accrued liabilities and withholdings	—	20,414	11,263	982	3,355	7,254	8,801
Due to other funds	—	411,175	132,036	26,862	—	—	10,486
Deferred revenue	—	—	352,384	27	51,032	109,524	—
Funds held as fiduciary	—	4,439	—	—	—	—	—
Total liabilities	—	442,639	584,942	30,557	347,664	256,528	39,641
Fund balances:							
Unreserved, undesignated	672,659	—	550,538	—	874,990	182,069	—
Total fund balances	672,659	—	550,538	—	874,990	182,069	—
Total liabilities and fund balances	\$ 672,659	442,639	1,135,480	30,557	1,222,654	438,597	39,641

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2003

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Landfill Post-closure Trust Fund	Affordable Housing	Exit 44 Study
Assets							
Cash and cash equivalents	\$ —	—	449,578	1,698,785	52,837	202,775	—
Restricted assets:							
Cash and cash equivalents	—	—	—	—	—	—	—
Investments	—	—	—	—	—	—	—
Investments	—	—	—	—	602,228	—	—
Due from other funds	—	421	23,125	—	—	25,461	130,628
Due from other governments	37,636	—	—	119,670	—	—	828,648
Taxes receivable	—	—	—	—	—	—	—
Accounts receivable	33,405	—	—	72,265	1,100	—	—
Prepaid items	—	—	—	1,200	—	—	—
Total assets	\$ 71,041	421	472,703	1,891,920	656,165	228,236	959,276
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 7,216	421	3,954	2,251	231	90,018	39,203
Accrued liabilities and withholdings	3,418	—	—	1,444	—	—	—
Due to other funds	22,275	—	—	31,641	—	20,590	—
Deferred revenue	—	—	—	7,192	—	—	—
Funds held as fiduciary	—	—	—	—	—	—	—
Total liabilities	32,909	421	3,954	42,528	231	110,608	39,203
Fund balances:							
Unreserved, undesignated	38,132	—	468,749	1,849,392	655,934	117,628	920,073
Total fund balances	38,132	—	468,749	1,849,392	655,934	117,628	920,073
Total liabilities and fund balances	\$ 71,041	421	472,703	1,891,920	656,165	228,236	959,276

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2003

	<u>Special Revenue</u>			<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Hotel Tax</u>	<u>Total</u>	<u>Debt Service</u>		
Assets					
Cash and cash equivalents	\$ 414,380	3,985,649	9	725,257	4,710,915
Restricted assets:					
Cash and cash equivalents	—	—	—	743,349	743,349
Investments	—	254,000	—	—	254,000
Investments	—	752,228	—	—	752,228
Due from other funds	—	813,859	628	—	814,487
Due from other governments	—	2,524,387	—	—	2,524,387
Taxes receivable	37,283	37,283	—	—	37,283
Accounts receivable	—	344,916	—	—	344,916
Prepaid items	—	1,330	—	425	1,755
Total assets	\$ 451,663	8,713,652	637	1,469,031	10,183,320
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 105,671	800,902	—	205,382	1,006,284
Accrued liabilities and withholdings	—	56,931	—	2,114	59,045
Due to other funds	345,992	1,001,057	—	780,008	1,781,065
Deferred revenue	—	520,159	—	—	520,159
Funds held as fiduciary	—	4,439	—	—	4,439
Total liabilities	451,663	2,383,488	—	987,504	3,370,992
Fund balances:					
Unreserved, undesignated	—	6,330,164	637	481,527	6,812,328
Total fund balances	—	6,330,164	637	481,527	6,812,328
Total liabilities and fund balances	\$ 451,663	8,713,652	637	1,469,031	10,183,320

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2003

	Special Revenue						
	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Human Services Development	Food and Shelter	Drug and Alcohol	Central Booking
Revenues:							
Taxes	\$ —	—	—	—	—	—	—
Grants	413,757	1,533,475	2,867,104	318,390	3,028,017	2,195,794	158,070
County charges	—	38,986	—	—	75,445	—	2,836
Court costs, fines and forfeits	—	24,616	—	—	—	546	278,803
Interest	7,343	299	27,213	1,268	602	—	—
Contributions and other	3,071	491	182,489	—	103,481	191,902	28,390
Total revenues	424,171	1,597,867	3,076,806	319,658	3,207,545	2,388,242	468,099
Expenditures:							
Current:							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,267,962	—	—	—	—	1,044,186
Public works and enterprises	346,316	—	—	—	—	—	—
Human services	—	—	3,104,919	166,718	3,069,346	2,660,145	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	—	—
Total expenditures	346,316	2,267,962	3,104,919	166,718	3,069,346	2,660,145	1,044,186
Excess (deficiency) of revenues over expenditures	77,855	(670,095)	(28,113)	152,940	138,199	(271,903)	(576,087)
Other financing sources (uses):							
Transfers in	—	675,932	181,148	—	26,497	274,838	584,310
Transfers out	—	(5,837)	—	(152,940)	(165)	—	(8,223)
Total other financing sources (uses)	—	670,095	181,148	(152,940)	26,332	274,838	576,087
Excess (deficiency) of revenues and other sources over expenditures and other uses	77,855	—	153,035	—	164,531	2,935	—
Fund balances, beginning of year, as restated	594,804	—	397,503	—	710,459	179,134	—
Fund balances, end of year	<u>\$ 672,659</u>	<u>—</u>	<u>550,538</u>	<u>—</u>	<u>874,990</u>	<u>182,069</u>	<u>—</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2003

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Landfill		
					Post-closure Trust Fund	Affordable Housing	Exit 44 Study
Revenues:							
Taxes	\$ —	—	—	—	—	—	—
Grants	450,099	—	—	414,668	—	—	828,648
County charges	—	291,730	349,325	545,655	—	400,325	—
Court costs, fines and forfeits	38,132	—	—	—	—	—	—
Interest	—	—	4,600	20,245	19,789	1,551	3,632
Contributions and other	—	—	—	42,741	—	—	—
Total revenues	488,231	291,730	353,925	1,023,309	19,789	401,876	832,280
Expenditures:							
Current:							
General government – administrative	—	—	61,215	—	—	—	—
General government – judicial	—	101,949	—	—	—	—	—
Public works and enterprises	—	—	—	526,302	—	—	—
Human services	498,073	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	2,695	400,693	420,337
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—	—	—
Capital outlay	—	—	—	—	—	—	—
Total expenditures	498,073	101,949	61,215	526,302	2,695	400,693	420,337
Excess (deficiency) of revenues over expenditures	(9,842)	189,781	292,710	497,007	17,094	1,183	411,943
Other financing sources (uses):							
Transfers in	47,974	—	—	—	—	—	—
Transfers out	—	(189,781)	—	(22,466)	—	—	—
Total other financing sources (uses)	47,974	(189,781)	—	(22,466)	—	—	—
Excess (deficiency) of revenues and other sources over expenditures and other uses	38,132	—	292,710	474,541	17,094	1,183	411,943
Fund balances, beginning of year, as restated	—	—	176,039	1,374,851	638,840	116,445	508,130
Fund balances, end of year	\$ 38,132	—	468,749	1,849,392	655,934	117,628	920,073

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2003

	<u>Special Revenue</u>				Total Nonmajor Governmental Funds
	Hotel Tax	Total	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 833,460	833,460	—	—	833,460
Grants	—	12,208,022	—	—	12,208,022
County charges	—	1,704,302	—	—	1,704,302
Court costs, fines and forfeits	—	342,097	—	—	342,097
Interest	1,995	88,537	178	22,163	110,878
Contributions and other	—	552,565	—	3,504	556,069
Total revenues	<u>835,455</u>	<u>15,728,983</u>	<u>178</u>	<u>25,667</u>	<u>15,754,828</u>
Expenditures:					
Current:					
General government – administrative	—	61,215	—	841	62,056
General government – judicial	—	3,414,097	—	—	3,414,097
Public works and enterprises	—	872,618	—	—	872,618
Human services	—	9,499,201	—	—	9,499,201
Culture and recreation	833,057	833,057	—	—	833,057
Conservation and development	—	823,725	—	—	823,725
Debt service:					
Principal retirement	—	—	853,718	—	853,718
Interest and fiscal charges	—	—	349,205	—	349,205
Capital outlay	—	—	—	1,627,768	1,627,768
Total expenditures	<u>833,057</u>	<u>15,503,913</u>	<u>1,202,923</u>	<u>1,628,609</u>	<u>18,335,445</u>
Excess (deficiency) of revenues over expenditures	<u>2,398</u>	<u>225,070</u>	<u>(1,202,745)</u>	<u>(1,602,942)</u>	<u>(2,580,617)</u>
Other financing sources (uses):					
Transfers in	—	1,790,699	1,199,017	841	2,990,557
Transfers out	(2,398)	(381,810)	—	—	(381,810)
Total other financing sources (uses)	<u>(2,398)</u>	<u>1,408,889</u>	<u>1,199,017</u>	<u>841</u>	<u>2,608,747</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	—	1,633,959	(3,728)	(1,602,101)	28,130
Fund balances, beginning of year, as restated	—	4,696,205	4,365	2,083,628	6,784,198
Fund balances, end of year	<u>\$ —</u>	<u>6,330,164</u>	<u>637</u>	<u>481,527</u>	<u>6,812,328</u>

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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants:				
Liquid fuels tax	\$ 1,563,520	620,520	413,757	(206,763)
Interest	8,825	8,825	7,343	(1,482)
Contribution and other	89,966	5,125	3,071	(2,054)
Total revenues	<u>1,662,311</u>	<u>634,470</u>	<u>424,171</u>	<u>(208,245)</u>
Expenditures:				
Current:				
Public works and enterprises	<u>848,281</u>	<u>\$819,758</u>	<u>346,316</u>	<u>(501,965)</u>
Total expenditures	<u>848,281</u>	<u>819,758</u>	<u>346,316</u>	<u>(501,965)</u>
Excess (deficiency) of revenues over expenditures	<u>814,030</u>	<u>(185,288)</u>	<u>77,855</u>	<u>263,143</u>
Net change in fund balance	<u>814,030</u>	<u>(185,288)</u>	<u>77,855</u>	<u>263,143</u>
Fund balance at beginning of year	<u>534,384</u>	<u>534,384</u>	<u>594,804</u>	<u>60,420</u>
Fund balance at end of year	<u>\$ 1,348,414</u>	<u>349,096</u>	<u>672,659</u>	<u>323,563</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 1,645,311	1,645,311	1,533,475	(111,836)
County charges	49,775	49,775	38,986	(10,789)
Court costs, fines, and forfeitures	25,200	25,200	24,616	(584)
Interest	635	635	299	(336)
Contributions and other	1,100	1,100	491	(609)
Total revenues	<u>1,722,021</u>	<u>1,722,021</u>	<u>1,597,867</u>	<u>(124,154)</u>
Expenditures:				
Current:				
General government – judicial	<u>2,363,562</u>	<u>2,363,562</u>	<u>2,267,962</u>	<u>95,600</u>
Total expenditures	<u>2,363,562</u>	<u>2,363,562</u>	<u>2,267,962</u>	<u>95,600</u>
Deficiency of revenues over expenditures	<u>(641,541)</u>	<u>(641,541)</u>	<u>(670,095)</u>	<u>(28,554)</u>
Other financing sources (uses):				
Operating transfers in	641,541	641,541	675,932	34,391
Operating transfers out	<u>—</u>	<u>—</u>	<u>(5,837)</u>	<u>(5,837)</u>
Total other financing sources (uses)	<u>641,541</u>	<u>641,541</u>	<u>670,095</u>	<u>28,554</u>
Net change in fund balances	<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>

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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 2,515,568	2,883,729	2,867,104	(16,625)
Interest	40,000	40,000	27,213	(12,787)
Contributions and other	147,679	148,038	182,489	34,451
Total revenues	<u>2,703,247</u>	<u>3,071,767</u>	<u>3,076,806</u>	<u>5,039</u>
Expenditures:				
Current:				
Human services	<u>2,831,747</u>	<u>3,200,267</u>	<u>3,104,919</u>	<u>95,348</u>
Total expenditures	<u>2,831,747</u>	<u>3,200,267</u>	<u>3,104,919</u>	<u>95,348</u>
Deficiency of revenues over expenditures	<u>(128,500)</u>	<u>(128,500)</u>	<u>(28,113)</u>	<u>100,387</u>
Other financing sources:				
Operating transfers in	<u>128,500</u>	<u>131,500</u>	<u>181,148</u>	<u>49,648</u>
Total other financing sources	<u>128,500</u>	<u>131,500</u>	<u>181,148</u>	<u>49,648</u>
Net change in fund balance	—	3,000	153,035	150,035
Fund balance at beginning of year	<u>316,727</u>	<u>316,727</u>	<u>397,503</u>	<u>80,776</u>
Fund balance at end of year	<u>\$ 316,727</u>	<u>319,727</u>	<u>550,538</u>	<u>230,811</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 365,071	405,235	318,390	(86,845)
Interst	—	1,268	1,268	—
Total revenues	<u>365,071</u>	<u>406,503</u>	<u>319,658</u>	<u>(86,845)</u>
Expenditures:				
Current:				
Human services	<u>287,761</u>	<u>287,761</u>	<u>166,718</u>	<u>121,043</u>
Total expenditures	<u>287,761</u>	<u>287,761</u>	<u>166,718</u>	<u>121,043</u>
Excess of revenues over expenditures	<u>77,310</u>	<u>118,742</u>	<u>152,940</u>	<u>(34,198)</u>
Other financing uses				
Operating transfers out	<u>(77,310)</u>	<u>(118,742)</u>	<u>(152,940)</u>	<u>34,198</u>
Total other financing uses	<u>(77,310)</u>	<u>(118,742)</u>	<u>(152,940)</u>	<u>34,198</u>
Net change in fund balance	—	—	—	—
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>

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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 2,847,584	3,343,477	3,028,017	(315,460)
County charges	39,638	80,218	75,445	(4,773)
Interest	—	602	602	—
Contributions and other	70,100	84,030	103,481	19,451
Total revenues	<u>2,957,322</u>	<u>3,508,327</u>	<u>3,207,545</u>	<u>(300,782)</u>
Expenditures:				
Current:				
Human services	<u>2,970,089</u>	<u>3,338,094</u>	<u>3,069,346</u>	<u>268,748</u>
Total expenditures	<u>2,970,089</u>	<u>3,338,094</u>	<u>3,069,346</u>	<u>268,748</u>
Excess (deficiency) of revenues over expenditures	<u>(12,767)</u>	<u>170,233</u>	<u>138,199</u>	<u>(32,034)</u>
Other financing sources (uses):				
Operating transfers in	14,267	14,267	26,497	12,230
Operating transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>(165)</u>	<u>1,335</u>
Total other financing sources (uses)	<u>12,767</u>	<u>12,767</u>	<u>26,332</u>	<u>13,565</u>
Net change in fund balance	—	183,000	164,531	(18,469)
Fund balance at beginning of year	<u>710,259</u>	<u>710,259</u>	<u>710,459</u>	<u>200</u>
Fund balance at end of year	<u><u>\$ 710,259</u></u>	<u><u>893,259</u></u>	<u><u>874,990</u></u>	<u><u>(18,269)</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 2,686,224	2,729,303	2,195,794	(533,509)
Court costs, fines and forfeits	—	—	546	546
Contributions and other	151,064	151,064	191,902	40,838
Total revenues	<u>2,837,288</u>	<u>2,880,367</u>	<u>2,388,242</u>	<u>(492,125)</u>
Expenditures:				
Current:				
Human services	3,056,727	3,105,182	2,660,145	445,037
Total expenditures	<u>3,056,727</u>	<u>3,105,182</u>	<u>2,660,145</u>	<u>445,037</u>
Deficiency of revenues over expenditures	<u>(219,439)</u>	<u>(224,815)</u>	<u>(271,903)</u>	<u>(47,088)</u>
Other financing sources:				
Operating transfers in	221,939	224,815	274,838	50,023
Total other financing sources	<u>221,939</u>	<u>224,815</u>	<u>274,838</u>	<u>50,023</u>
Net change in fund balance	2,500	—	2,935	2,935
Fund balance at beginning of year	—	—	179,134	179,134
Fund balance at end of year	<u>\$ 2,500</u>	<u>—</u>	<u>182,069</u>	<u>182,069</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 163,486	163,486	158,070	(5,416)
County charges	5,500	5,500	2,836	(2,664)
Court costs, fines and forfeits	299,960	299,960	278,803	(21,157)
Contributions and other	16,300	16,300	28,390	12,090
Total revenues	<u>485,246</u>	<u>485,246</u>	<u>468,099</u>	<u>(17,147)</u>
Expenditures:				
Current:				
General government – judicial	<u>1,059,947</u>	<u>1,062,397</u>	<u>1,044,186</u>	<u>18,211</u>
Total expenditures	<u>1,059,947</u>	<u>1,062,397</u>	<u>1,044,186</u>	<u>18,211</u>
Deficiency of revenues over expenditures	<u>(574,701)</u>	<u>(577,151)</u>	<u>(576,087)</u>	<u>(1,064)</u>
Other financing sources (uses):				
Operating transfers in	585,375	585,375	584,310	(1,065)
Operating transfers out	<u>(8,224)</u>	<u>(8,224)</u>	<u>(8,223)</u>	<u>1</u>
Total other financing sources (uses)	<u>577,151</u>	<u>577,151</u>	<u>576,087</u>	<u>(1,064)</u>
Net change in fund balance	2,450	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ 2,450</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 359,663	458,663	450,099	(8,564)
Contributions and other	—	—	38,132	38,132
Total revenues	<u>359,663</u>	<u>458,663</u>	<u>488,231</u>	<u>29,568</u>
Expenditures:				
Current:				
Human services	<u>420,341</u>	<u>519,342</u>	<u>498,073</u>	<u>21,269</u>
Total expenditures	<u>420,341</u>	<u>519,342</u>	<u>498,073</u>	<u>21,269</u>
Deficiency of revenues over expenditures	<u>(60,678)</u>	<u>(60,679)</u>	<u>(9,842)</u>	<u>50,837</u>
Other financing sources:				
Operating transfers in	<u>60,678</u>	<u>60,678</u>	<u>47,974</u>	<u>(12,704)</u>
Total other financing sources	<u>60,678</u>	<u>60,678</u>	<u>47,974</u>	<u>12,704</u>
Net change in fund balance	—	(1)	38,132	(38,133)
Fund balance at beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ —</u>	<u>(1)</u>	<u>38,132</u>	<u>(38,133)</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 280,000	280,000	291,730	11,730
Total revenues	280,000	280,000	291,730	11,730
Expenditures:				
Current:				
General government – judicial	113,000	113,000	101,949	11,051
Total expenditures	113,000	113,000	101,949	11,051
Excess of revenues over expenditures	167,000	167,000	189,781	22,781
Other financing uses:				
Operating transfers out	(167,000)	(167,000)	(189,781)	(22,781)
Total other financing uses	(167,000)	(167,000)	(189,781)	(22,781)
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at 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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 102,368	102,368	349,325	246,957
Interest	700	700	4,600	3,900
Total revenues	<u>103,068</u>	<u>103,068</u>	<u>353,925</u>	<u>250,857</u>
Expenditures:				
Current:				
General government – administrative	<u>102,368</u>	<u>102,368</u>	<u>61,215</u>	<u>41,153</u>
Total expenditures	<u>102,368</u>	<u>102,368</u>	<u>61,215</u>	<u>41,153</u>
Excess of revenues over expenditures	<u>700</u>	<u>700</u>	<u>292,710</u>	<u>292,010</u>
Net change in fund balance	700	700	292,710	292,010
Fund balance at beginning of year	<u>146,990</u>	<u>146,990</u>	<u>176,039</u>	<u>29,049</u>
Fund balance at end of year	<u>\$ 147,690</u>	<u>147,690</u>	<u>468,749</u>	<u>321,059</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 368,500	368,500	414,668	46,168
County charges	462,500	462,500	545,655	83,155
Interest	24,815	24,815	20,245	(4,570)
Contributions and other	24,000	24,000	42,741	18,741
Total revenues	<u>879,815</u>	<u>879,815</u>	<u>1,023,309</u>	<u>143,494</u>
Expenditures:				
Current:				
Public works and enterprises	<u>641,091</u>	<u>656,906</u>	<u>526,302</u>	<u>130,604</u>
Total expenditures	<u>641,091</u>	<u>656,906</u>	<u>526,302</u>	<u>130,604</u>
Excess of revenues over expenditures	<u>238,724</u>	<u>222,909</u>	<u>497,007</u>	<u>274,098</u>
Other financing uses:				
Operating transfers out	<u>(40,000)</u>	<u>(34,185)</u>	<u>(22,466)</u>	<u>11,719</u>
Total other financing uses	<u>(40,000)</u>	<u>(34,185)</u>	<u>(22,466)</u>	<u>11,719</u>
Net change in fund balance	198,724	188,724	474,541	285,817
Fund balance at beginning of year	<u>1,360,311</u>	<u>1,360,311</u>	<u>1,374,851</u>	<u>14,540</u>
Fund balance at end of year	<u>\$ 1,559,035</u>	<u>1,549,035</u>	<u>1,849,392</u>	<u>300,357</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Landfill Closure Trust Fund

For the year ended December 31, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ 25,000	25,000	19,789	(5,211)
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>19,789</u>	<u>(5,211)</u>
Expenditures:				
Current:				
Conservation and development	5,000	5,000	2,695	2,305
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,695</u>	<u>2,305</u>
Excess of revenues over expenditures	<u>20,000</u>	<u>20,000</u>	<u>17,094</u>	<u>(2,906)</u>
Net change in fund balance	20,000	20,000	17,094	(2,906)
Fund balance at beginning of year	<u>627,000</u>	<u>627,000</u>	<u>638,840</u>	<u>11,840</u>
Fund balance at end of year	<u>\$ 647,000</u>	<u>647,000</u>	<u>655,934</u>	<u>8,934</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 272,281	289,281	400,325	111,044
Interest	2,700	2,700	1,551	(1,149)
Total revenues	<u>274,981</u>	<u>291,981</u>	<u>401,876</u>	<u>109,895</u>
Expenditures:				
Current:				
Conservation and development	348,264	437,264	400,693	36,571
Total expenditures	<u>348,264</u>	<u>437,264</u>	<u>400,693</u>	<u>36,571</u>
Excess (deficiency) of revenues over expenditures	<u>(73,283)</u>	<u>(145,283)</u>	<u>1,183</u>	<u>146,466</u>
Net change in fund balance	(73,283)	(145,283)	1,183	146,466
Fund balance at beginning of year	<u>165,083</u>	<u>165,083</u>	<u>116,445</u>	<u>(48,638)</u>
Fund balance at end of year	<u>\$ 91,800</u>	<u>19,800</u>	<u>117,628</u>	<u>97,828</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ —	—	828,648	828,648
Interest	6,475	6,475	3,632	(2,843)
Total revenues	<u>6,475</u>	<u>6,475</u>	<u>832,280</u>	<u>825,805</u>
Expenditures:				
Current:				
Conservation and development	476,750	476,750	420,337	56,413
Total expenditures	<u>476,750</u>	<u>476,750</u>	<u>420,337</u>	<u>56,413</u>
Excess (deficiency) of revenues over expenditures	<u>(470,275)</u>	<u>(470,275)</u>	<u>411,943</u>	<u>882,218</u>
Net change in fund balance	(470,275)	(470,275)	411,943	882,218
Fund balance at beginning of year	<u>494,489</u>	<u>494,489</u>	<u>508,130</u>	<u>13,641</u>
Fund balance at end of year	<u>\$ 24,214</u>	<u>24,214</u>	<u>920,073</u>	<u>895,859</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Taxes	\$ 808,500	808,500	833,460	24,960
Interest	3,255	3,255	1,995	(1,260)
Total revenues	<u>811,755</u>	<u>811,755</u>	<u>835,455</u>	<u>23,700</u>
Expenditures:				
Current:				
Culture and recreation	808,500	1,021,000	833,057	187,943
Total expenditures	<u>808,500</u>	<u>1,021,000</u>	<u>833,057</u>	<u>187,943</u>
Excess (deficiency) of revenues over expenditures	<u>3,255</u>	<u>(209,245)</u>	<u>2,398</u>	<u>211,643</u>
Other financing uses:				
Operating transfers out	<u>(3,255)</u>	<u>(3,255)</u>	<u>(2,398)</u>	<u>857</u>
Total other financing uses	<u>(3,255)</u>	<u>(3,255)</u>	<u>(2,398)</u>	<u>857</u>
Net change in fund balance	—	(212,500)	—	(212,500)
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>(212,500)</u></u>	<u><u>—</u></u>	<u><u>(212,500)</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, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ —	—	178	178
Total revenues	<u>—</u>	<u>—</u>	<u>178</u>	<u>178</u>
Expenditures:				
Debt Services				
Principal retirement	844,664	853,721	853,718	3
Interest and fiscal charges	<u>284,000</u>	<u>349,837</u>	<u>349,205</u>	<u>632</u>
Total expenditures	<u>1,128,664</u>	<u>1,203,558</u>	<u>1,202,923</u>	<u>635</u>
Deficiency of revenues over expenditures	<u>(1,128,664)</u>	<u>(1,203,558)</u>	<u>(1,202,745)</u>	<u>813</u>
Other financing uses:				
Operating transfers in	<u>1,128,664</u>	<u>1,134,834</u>	<u>1,199,017</u>	<u>64,183</u>
Total other financing uses	<u>1,128,664</u>	<u>1,134,834</u>	<u>1,199,017</u>	<u>64,183</u>
Net change in fund balance	—	(68,724)	(3,728)	64,996
Fund balance at beginning of year	<u>8,862</u>	<u>8,862</u>	<u>4,365</u>	<u>(4,497)</u>
Fund balance at end of year	<u><u>\$ 8,862</u></u>	<u><u>(59,862)</u></u>	<u><u>637</u></u>	<u><u>60,499</u></u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ 13,225	13,225	22,163	8,938
Contribution and other	<u>1,192,826</u>	<u>1,192,826</u>	<u>3,504</u>	<u>(1,189,322)</u>
Total revenues	<u>1,206,051</u>	<u>1,206,051</u>	<u>25,667</u>	<u>(1,180,384)</u>
Expenditures:				
Current				
General government administrative	—	842	841	1
Capital outlay	<u>1,316,826</u>	<u>1,650,860</u>	<u>1,627,768</u>	<u>23,092</u>
Total expenditures	<u>1,316,826</u>	<u>1,651,702</u>	<u>1,628,609</u>	<u>23,093</u>
Deficiency of revenues over expenditures	<u>(110,775)</u>	<u>(445,651)</u>	<u>(1,602,942)</u>	<u>(1,157,291)</u>
Other financing uses:				
Operating transfers in	<u>—</u>	<u>—</u>	<u>841</u>	<u>841</u>
Total other financing uses	<u>—</u>	<u>—</u>	<u>841</u>	<u>841</u>
Net change in fund balance	(110,775)	(445,651)	(1,602,101)	(1,156,450)
Fund balance at beginning of year	<u>671,858</u>	<u>671,858</u>	<u>2,083,628</u>	<u>1,411,770</u>
Fund balance at end of year	<u>\$ 561,083</u>	<u>226,207</u>	<u>481,527</u>	<u>255,320</u>

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, 2003

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 200	—	—	200
Due from other funds	136,394	9,856	779	147,029
Customer accounts receivable	52,250	—	8,800	61,050
Total current assets	<u>188,844</u>	<u>9,856</u>	<u>9,579</u>	<u>208,279</u>
Noncurrent assets:				
Capital assets, net of depreciation	892,984	280,761	58,672	1,232,417
Total noncurrent assets	<u>892,984</u>	<u>280,761</u>	<u>58,672</u>	<u>1,232,417</u>
Total assets	<u>1,081,828</u>	<u>290,617</u>	<u>68,251</u>	<u>1,440,696</u>
Liabilities				
Current liabilities:				
Accounts payable	52,741	9,855	1,165	63,761
Accrued liabilities and withholdings:				
Accrued payroll	9,711	—	469	10,180
Deferred revenue	36,677	—	—	36,677
Capital lease payable	—	10,028	—	10,028
Total current liabilities	<u>99,129</u>	<u>19,883</u>	<u>1,634</u>	<u>120,646</u>
Noncurrent liabilities:				
Accrued expenses and withholdings:				
Accrued vacation and sick pay	39,049	—	7,586	46,635
Capital lease payable	—	30,999	—	30,999
Total noncurrent liabilities	<u>39,049</u>	<u>30,999</u>	<u>7,586</u>	<u>77,634</u>
Total liabilities	<u>138,178</u>	<u>50,882</u>	<u>9,220</u>	<u>198,280</u>
Net assets				
Invested in capital assets, net related debt	892,984	239,735	58,672	1,191,391
Unrestricted	50,666	—	359	51,025
Total net assets	<u>\$ 943,650</u>	<u>239,735</u>	<u>59,031</u>	<u>1,242,416</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

	Transportation	Early Learning Center	Hazardous Materials	Totals
Operating revenues:				
Charges for sales and services:				
County charges	\$ 842,595	185,594	24,425	1,052,614
Total operating revenues	<u>842,595</u>	<u>185,594</u>	<u>24,425</u>	<u>1,052,614</u>
Operating expenses:				
Patient/client services	1,479,470	277,734	104,214	1,861,418
Depreciation	266,932	12,563	13,073	292,568
Administrative	—	196	2,295	2,491
Total operating expenses	<u>1,746,402</u>	<u>290,493</u>	<u>119,582</u>	<u>2,156,477</u>
Operating loss	<u>(903,807)</u>	<u>(104,899)</u>	<u>(95,157)</u>	<u>(1,103,863)</u>
Nonoperating revenues (expenses):				
Grants	941,773	13,021	26,539	981,333
Interest income	109	—	—	109
Interest expense	—	(3,688)	—	(3,688)
Other	—	876	23,200	24,076
Total net nonoperating revenues	<u>941,882</u>	<u>10,209</u>	<u>49,739</u>	<u>1,001,830</u>
Gain (loss) before operating transfers	38,075	(94,690)	(45,418)	(102,033)
Transfers in	11,725	88,346	58,228	158,299
Transfers out	<u>(131,000)</u>	<u>—</u>	<u>—</u>	<u>(131,000)</u>
Change in net assets	(81,200)	(6,344)	12,810	(74,734)
Total net assets - beginning, as restated	<u>1,024,850</u>	<u>246,079</u>	<u>46,221</u>	<u>1,317,150</u>
Total net assets - ending	<u>\$ 943,650</u>	<u>239,735</u>	<u>59,031</u>	<u>1,242,416</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Cash Flows
Nonmajor Enterprise Funds

For the year ended December 31, 2003

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
Cash flows from operating activities:				
Cash received on county charges	\$ 738,051	185,594	24,425	948,070
Payments to vendors	(598,742)	(282,053)	(57,607)	(938,402)
Payments to employees	(845,444)	—	(47,463)	(892,907)
Other receipts	—	876	14,400	15,276
Net cash used in operating activities	<u>(706,135)</u>	<u>(95,583)</u>	<u>(66,245)</u>	<u>(867,963)</u>
Cash flows from noncapital financing activities:				
Subsidy from federal/state grants	707,508	13,021	8,800	729,329
Transfers from other funds	—	101,812	83,328	185,140
Transfers to other funds	(131,000)	—	—	(131,000)
Net cash provided by noncapital financing activities	<u>576,508</u>	<u>114,833</u>	<u>92,128</u>	<u>783,469</u>
Cash flows from capital financing activities:				
Subsidy from federal/state grants	258,365	—	—	258,365
Transfers from other funds	166,192	—	—	166,192
Purchase of capital assets	(295,039)	(6,304)	(25,883)	(327,226)
Principal paid on capital debt	—	(9,258)	—	(9,258)
Interest paid on capital debt	—	(3,688)	—	(3,688)
Net cash provided by (used in) capital financing activities	<u>129,518</u>	<u>(19,250)</u>	<u>(25,883)</u>	<u>84,385</u>
Cash flows from investing activities:				
Investment income received	109	—	—	109
Net cash provided by investing activities	<u>109</u>	<u>—</u>	<u>—</u>	<u>109</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>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating loss	\$ (903,807)	(104,899)	(95,157)	(1,103,863)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	266,932	12,563	13,073	292,568
Nonoperating revenues		876	23,200	24,076
Changes in assets and liabilities in:				
Due from other governments	—	—	(8,800)	(8,800)
Customer accounts receivable	17,784	—	—	17,784
Accounts payable	32,919	(4,123)	(113)	28,683
Accrued liabilities and withholdings	2,365	—	1,552	3,917
Due to other funds	(122,328)	—	—	(122,328)
Total adjustments	<u>197,672</u>	<u>9,316</u>	<u>28,912</u>	<u>235,900</u>
Net cash used in operating activities	<u>\$ (706,135)</u>	<u>(95,583)</u>	<u>(66,245)</u>	<u>(867,963)</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, 2003

	<u>Prison Work Release</u>	<u>Prison Inmate Accounts</u>	<u>Perry County Health- Choices</u>	<u>Clerk of Court</u>	<u>Prothonotary</u>
Assets					
Cash and cash equivalents	\$ 14,099	31,662	12,685	493,768	233,502
Total assets	<u>14,099</u>	<u>31,662</u>	<u>12,685</u>	<u>493,768</u>	<u>233,502</u>
Liabilities					
Accounts payable	—	—	8,042	—	—
Due to other funds	—	—	—	152,212	45,461
Due to other governments	—	—	3,660	67,909	5,523
Deferred revenue	—	—	983	—	—
Funds held as fiduciary	14,099	31,662	—	273,647	182,518
Total liabilities	<u>14,099</u>	<u>31,662</u>	<u>12,685</u>	<u>493,768</u>	<u>233,502</u>
Net Assets					
Total net assets	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

(Continued)

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Total
955,160	5,420	26,717	1,122,599	65,584	2,961,196
955,160	5,420	26,717	1,122,599	65,584	2,961,196
—	—	—	—	—	8,042
163,851	579	24,493	14,923	4,419	405,938
791,309	4,841	2,224	15,016	9,268	899,750
—	—	—	—	—	983
—	—	—	1,092,660	51,897	1,646,483
955,160	5,420	26,717	1,122,599	65,584	2,961,196
—	—	—	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

	<u>Balance, January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2003</u>
Prison Work Release				
Assets				
Cash and cash equivalents	\$ 41,446	839,748	867,095	14,099
Liabilities				
Due to other funds	\$ 27,722	324,192	351,914	—
Funds held as fiduciary	13,724	515,556	515,181	14,099
Total liabilities	\$ 41,446	839,748	867,095	14,099
Prison Inmate Accounts				
Assets				
Cash and cash equivalents	\$ 18,657	715,788	702,783	31,662
Liabilities				
Funds held as fiduciary	\$ 18,657	715,788	702,783	31,662
Total liabilities	\$ 18,657	715,788	702,783	31,662
Perry County HealthChoices				
Assets				
Cash and cash equivalents	\$ 27,527	3,995,225	4,010,067	12,685
Liabilities				
Accounts payable	\$ —	99,200	91,158	8,042
Due to other governments	27,527	4,035,989	4,059,856	3,660
Deferred revenue	—	983	—	983
Total liabilities	\$ 27,527	4,136,172	4,151,014	12,685

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

	<u>Balance, January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2003</u>
(Continued)				
Clerk of Court				
Assets				
Cash and cash equivalents	\$ 417,286	2,669,024	2,592,542	493,768
Liabilities				
Due to other funds	\$ 121,573	1,345,230	1,314,591	152,212
Due to other governments	40,899	482,959	455,949	67,909
Funds held as fiduciary	254,814	840,835	822,002	273,647
Total liabilities	\$ 417,286	2,669,024	2,592,542	493,768
 Prothonotary				
Assets				
Cash and cash equivalents	\$ 411,206	569,457	747,161	233,502
Liabilities				
Due to other funds	\$ 53,457	390,623	398,619	45,461
Due to other governments	3,152	40,903	38,532	5,523
Funds held as fiduciary	354,597	137,931	310,010	182,518
Total liabilities	\$ 411,206	569,457	747,161	233,502
 Recorder of Deeds				
Assets				
Cash and cash equivalents	\$ 1,025,322	23,050,658	23,120,820	955,160
Liabilities				
Due to other funds	\$ 191,911	2,473,255	2,501,315	163,851
Due to other governments	833,411	20,577,485	20,619,587	791,309
Total liabilities	\$ 1,025,322	23,050,740	23,120,902	955,160

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

	<u>Balance, January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2003</u>
(Continued)				
Treasurer				
Assets				
Cash and cash equivalents	\$ 4,752	220,378	219,710	5,420
Liabilities				
Due to other funds	\$ 722	48,076	48,219	579
Due to other governments	4,030	172,302	171,491	4,841
Total liabilities	\$ 4,752	220,378	219,710	5,420
 Register of Wills				
Assets				
Cash and cash equivalents	\$ 30,087	13,384,815	13,388,185	26,717
Liabilities				
Due to other funds	\$ 27,921	384,509	387,937	24,493
Due to other governments	2,166	13,000,306	13,000,248	2,224
Total liabilities	\$ 30,087	13,384,815	13,388,185	26,717
 Sheriff				
Assets				
Cash and cash equivalents	\$ 152,233	2,502,325	1,531,959	1,122,599
Liabilities				
Due to other funds	\$ 19,861	261,238	266,176	14,923
Due to other governments	12,925	70,005	67,914	15,016
Funds held as fiduciary	119,447	2,171,082	1,197,869	1,092,660
Total liabilities	\$ 152,233	2,502,325	1,531,959	1,122,599

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

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

For the year ended December 31, 2003

		Balance, January 1, 2003	Additions	Deletions	Balance, December 31, 2003
(Continued)					
District Attorney					
Assets					
Cash and cash equivalents	\$	44,357	46,263	25,036	65,584
Liabilities					
Due to other funds	\$	8,491	4,419	8,491	4,419
Due to other governments		10,071	490	1,293	9,268
Funds held as fiduciary		25,795	41,354	15,252	51,897
Total liabilities	\$	44,357	46,263	25,036	65,584
Total All Agency Funds					
Assets					
Cash and cash equivalents	\$	2,172,873	47,993,681	47,205,358	2,961,196
Liabilities					
Accounts payable	\$	—	99,200	91,158	8,042
Due to other funds		451,658	5,231,542	5,277,262	405,938
Due to other governments		934,181	38,380,439	38,414,870	899,750
Deferred revenue		—	983	—	983
Funds held as fiduciary		787,034	4,422,546	3,563,097	1,646,483
Total liabilities	\$	2,172,873	48,134,710	47,346,387	2,961,196

COUNTY OF CUMBERLAND, PENNSYLVANIA

Capital Assets Used in the Operation of Governmental Activities
Comparative Schedules by Source

December 31, 2003

	<u>2003</u>	<u>2002</u>
Governmental funds capital assets:		
Land	\$ 1,673,028	1,673,028
Building and systems	12,947,542	13,466,320
Improvements other than buildings	6,978	9,706
Machinery and equipment	3,091,124	2,937,065
Bridges	1,653,049	1,781,699
Construction in progress	1,615,868	313,023
Agricultural easements	17,905,092	16,909,970
Total governmental funds capital assets	\$ <u>38,892,681</u>	<u>37,090,811</u>
Investment in governmental funds capital asset by source:		
General fund	\$ 35,814,377	33,763,961
Special revenue funds	3,078,304	3,326,850
Total governmental funds capital assets	\$ <u>38,892,681</u>	<u>37,090,811</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Capital Assets Used in the Operation of Governmental Activities
Schedule By Function and Activity

December 31, 2003

	Total	Land	Buildings and Systems	Improvements Other Than Buildings	Machinery and Equipment	Bridges	Agricultural Easements	Construction in Progress
General fund:								
Commissioners	\$ 4,843	—	—	—	4,843	—	—	—
Solicitor	2,535	—	—	—	2,535	—	—	—
County buildings	6,227,050	492,130	5,636,563	—	98,357	—	—	—
Municipal Authority	3,993,789	1,180,898	2,812,891	—	—	—	—	—
Board of Elections	128,138	—	—	—	128,138	—	—	—
Tax assessment	42,017	—	—	—	42,017	—	—	—
Tax reassessment	42,482	—	—	—	42,482	—	—	—
Treasurer	—	—	—	—	—	—	—	—
Controller	4,369	—	1,479	—	2,890	—	—	—
Budget	18,953	—	—	—	18,953	—	—	—
Planning	22,224	—	16,515	—	5,709	—	—	—
Recorder of Deeds	220	—	—	—	220	—	—	—
Data processing	399,216	—	—	—	399,216	—	—	—
Personnel	6,958	—	—	—	6,958	—	—	—
GIS	41,985	—	—	—	41,985	—	—	—
ERP	1,668,171	—	—	—	86,108	—	—	1,582,063
District Attorney – Admin	217,528	—	—	—	217,528	—	—	—
District Attorney – Trial	35,696	—	16,351	—	19,345	—	—	—
District Attorney – Criminal	71,687	—	—	—	71,687	—	—	—
District Attorney – Appellate	—	—	—	—	—	—	—	—
Security	294	—	—	—	294	—	—	—
Sheriff	268,024	—	2,315	—	265,709	—	—	—
Coroner	16,656	—	—	—	16,656	—	—	—
Clerk of Courts	10,540	—	—	—	10,540	—	—	—
Public Defender	8,286	—	—	—	8,286	—	—	—
Court Appointed Special Advocate	3,205	—	—	—	3,205	—	—	—
Law library	99	—	99	—	—	—	—	—
Courts	48,977	—	25,183	—	23,794	—	—	—
District Justices – Administrator	—	—	—	—	—	—	—	—
District #09-3-03	5,249	—	—	—	5,249	—	—	—
District #09-1-02	2,362	—	—	—	2,362	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Capital Assets Used in the Operation of Governmental Activities
Schedule By Function and Activity

December 31, 2003

	<u>Total</u>	<u>Land</u>	<u>Buildings and Systems</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Bridges</u>	<u>Agricultural Easements</u>	<u>Construction in Progress</u>
General fund (continued):								
District #09-3-01	\$ 3,253	—	—	—	3,253	—	—	—
District #09-3-02	6,571	—	—	—	6,571	—	—	—
District #09-3-04	3,803	—	—	—	3,803	—	—	—
District #09-3-05	2,362	—	—	—	2,362	—	—	—
District #09-2-01	1,404	—	—	—	1,404	—	—	—
District #09-1-01	6,601	—	—	—	6,601	—	—	—
Prison operations	4,127,189	—	3,961,152	6,978	159,059	—	—	—
Prison security	9,610	—	—	—	9,610	—	—	—
Prison treatment	1,071	—	—	—	1,071	—	—	—
Adult probation	27,988	—	892	—	27,096	—	—	—
Juvenile probation	21,125	—	—	—	21,125	—	—	—
Emergency preparedness	86,287	—	35,490	—	50,797	—	—	—
Fire training	1,845	—	—	—	1,845	—	—	—
Vector control	39,510	—	—	—	39,510	—	—	—
Adult Daycare	344,377	—	344,377	—	—	—	—	—
Veteran affairs	9,465	—	—	—	9,465	—	—	—
Farm	1,525	—	1,282	—	243	—	—	—
Land preservation easements	17,905,092	—	—	—	—	—	17,905,092	—
Agricultural extension	2,733	—	1,456	—	1,277	—	—	—
Total general fund	35,893,364	1,673,028	12,856,045	6,978	1,870,158	—	17,905,092	1,582,063
Other governmental funds:								
Domestic Relations Office	172,442	—	75,328	—	97,114	—	—	—
Children Services	114,185	—	—	—	114,185	—	—	—
Grants	9,910	—	—	—	9,910	—	—	—
Aging	71,069	—	—	—	71,069	—	—	—
Central Booking	125,462	—	9,025	—	116,437	—	—	—
Human Services	1,638	—	—	—	1,638	—	—	—
Mental Health/Mental Retardation	102,984	—	—	—	102,984	—	—	—
Drug & Alcohol	41,144	—	7,144	—	34,000	—	—	—
Victim/Witness	198,545	—	—	—	198,545	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Capital Assets Used in the Operation of Governmental Activities
Schedule By Function and Activity

December 31, 2003

	<u>Total</u>	<u>Land</u>	<u>Buildings and Systems</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Bridges</u>	<u>Agricultural Easements</u>	<u>Construction in Progress</u>
Other governmental funds (continued)								
ARD Program	\$ 541	—	—	—	541	—	—	—
Liquid Fuels	1,686,854	—	—	—	—	1,653,049	—	33,805
Offender Supervision	2,536	—	—	—	2,536	—	—	—
Solid Waste	315,403	—	—	—	315,403	—	—	—
Records Improvement	156,604	—	—	—	156,604	—	—	—
Total other governmental funds	<u>2,999,317</u>	<u>—</u>	<u>91,497</u>	<u>—</u>	<u>1,220,966</u>	<u>1,653,049</u>	<u>—</u>	<u>33,805</u>
Total general fixed assets allocated to functions	<u>\$ 38,892,681</u>	<u>1,673,028</u>	<u>12,947,542</u>	<u>6,978</u>	<u>3,091,124</u>	<u>1,653,049</u>	<u>17,905,092</u>	<u>1,615,868</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes By Function and Activity

For the year ended December 31, 2003

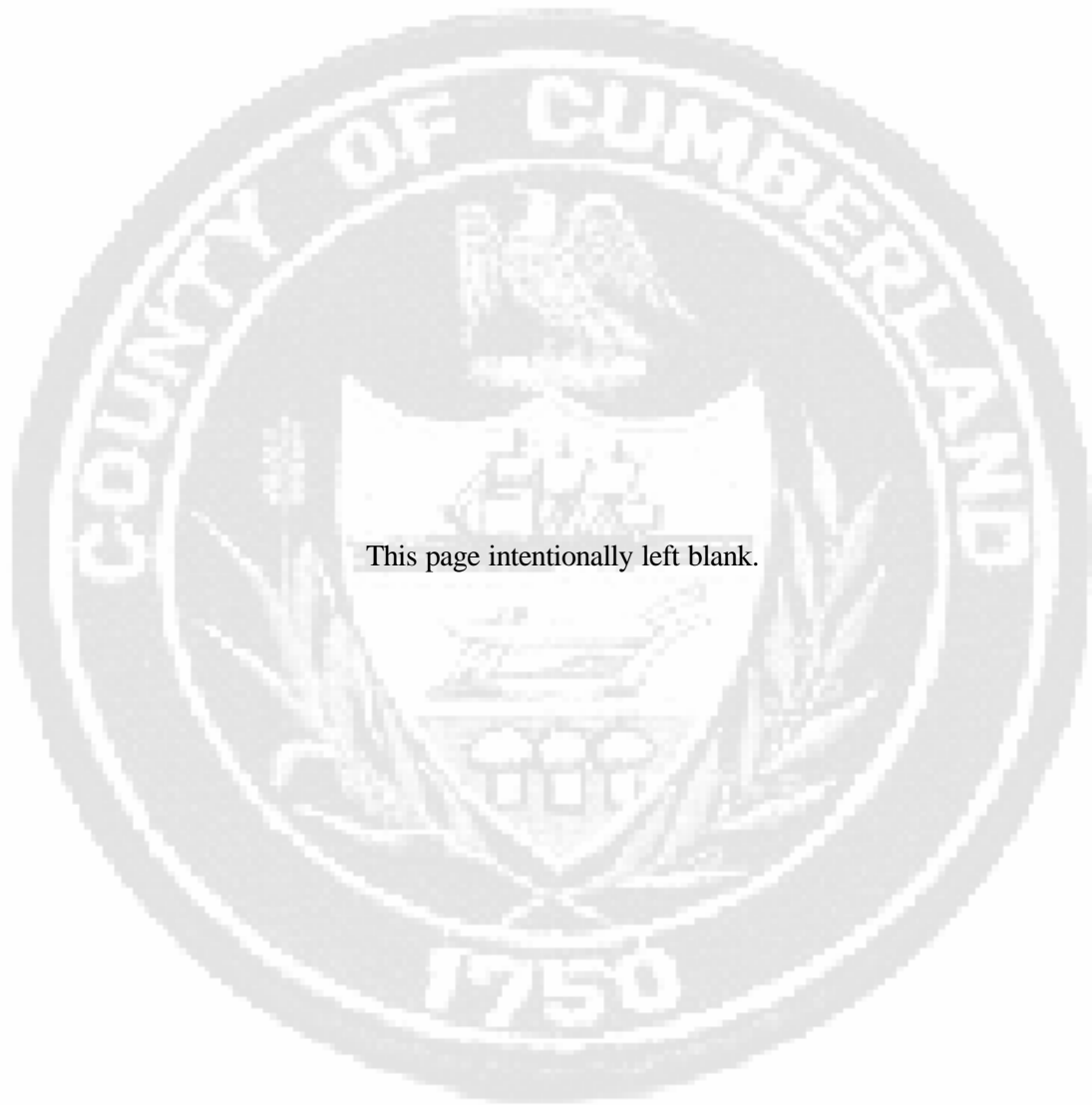
	Governmental Funds Capital Assets January 1, 2003	Additions and transfers	Deletions and transfers	Current year depreciation	Governmental Funds Capital Assets December 31, 2003
General fund:					
Commissioners	\$ 6,426	3,040	—	(4,623)	4,843
Solicitor	3,259	—	—	(724)	2,535
County buildings	6,689,173	19,256	(196)	(481,183)	6,227,050
Municipal Authority	4,124,883	—	—	(131,094)	3,993,789
Board of Elections	4,457	130,705	(157)	(6,867)	128,138
Tax assessment	63,248	3,653	(3,314)	(21,570)	42,017
Tax reassessment	69,469	—	(2,723)	(24,264)	42,482
Treasurer	202	—	—	(202)	—
Controller	7,189	1,644	(479)	(3,985)	4,369
Budget	27,011	2,767	(364)	(10,461)	18,953
Planning	1,552	21,719	—	(1,047)	22,224
Recorder of Deeds	659	—	—	(439)	220
Data processing	313,970	247,472	(11,761)	(150,465)	399,216
Personnel	9,373	—	—	(2,415)	6,958
GIS	11,434	37,472	—	(6,921)	41,985
ERP	233,818	1,316,068	—	(8,236)	1,541,650
District Attorney – Admin	86,713	153,397	(348)	(22,234)	217,528
District Attorney – Trial	34,284	3,998	—	(2,586)	35,696
District Attorney – Criminal	119,519	—	—	(47,832)	71,687
District Attorney – Appellate	132	—	—	(132)	—
Security	1,539	—	(239)	(1,006)	294
Sheriff	177,675	160,714	—	(70,365)	268,024
Coroner	11,897	7,835	—	(3,076)	16,656
Clerk of Courts	6,365	8,976	—	(4,801)	10,540
Public Defender	5,514	5,500	—	(2,728)	8,286
Court Appointed					
Special Advocate	3,161	1,065	—	(1,021)	3,205
Law library	489	—	—	(390)	99
Courts	61,320	7,858	(1,568)	(18,633)	48,977
District Justices –					
Administrator	180	—	(90)	(90)	—
District #09-3-03	6,997	—	—	(1,748)	5,249
District #09-1-02	3,591	—	—	(1,229)	2,362
District #09-3-01	4,287	—	—	(1,034)	3,253
District #09-3-02	8,771	—	—	(2,200)	6,571
District #09-3-04	5,438	—	—	(1,635)	3,803
District #09-3-05	3,037	—	—	(675)	2,362
District #09-2-01	554	1,440	—	(590)	1,404
District #09-1-01	8,218	—	—	(1,617)	6,601
Prison operations	4,148,432	308,502	(329,745)	—	4,127,189
Prison security	—	9,856	—	(246)	9,610
Prison treatment	1,785	—	—	(714)	1,071
Adult probation	48,506	—	(3,187)	(17,331)	27,988
Juvenile probation	24,977	6,575	—	(10,427)	21,125
Emergency preparedness	80,576	20,064	(256)	(14,097)	86,287
Fire training	3,626	—	—	(1,781)	1,845

COUNTY OF CUMBERLAND, PENNSYLVANIA

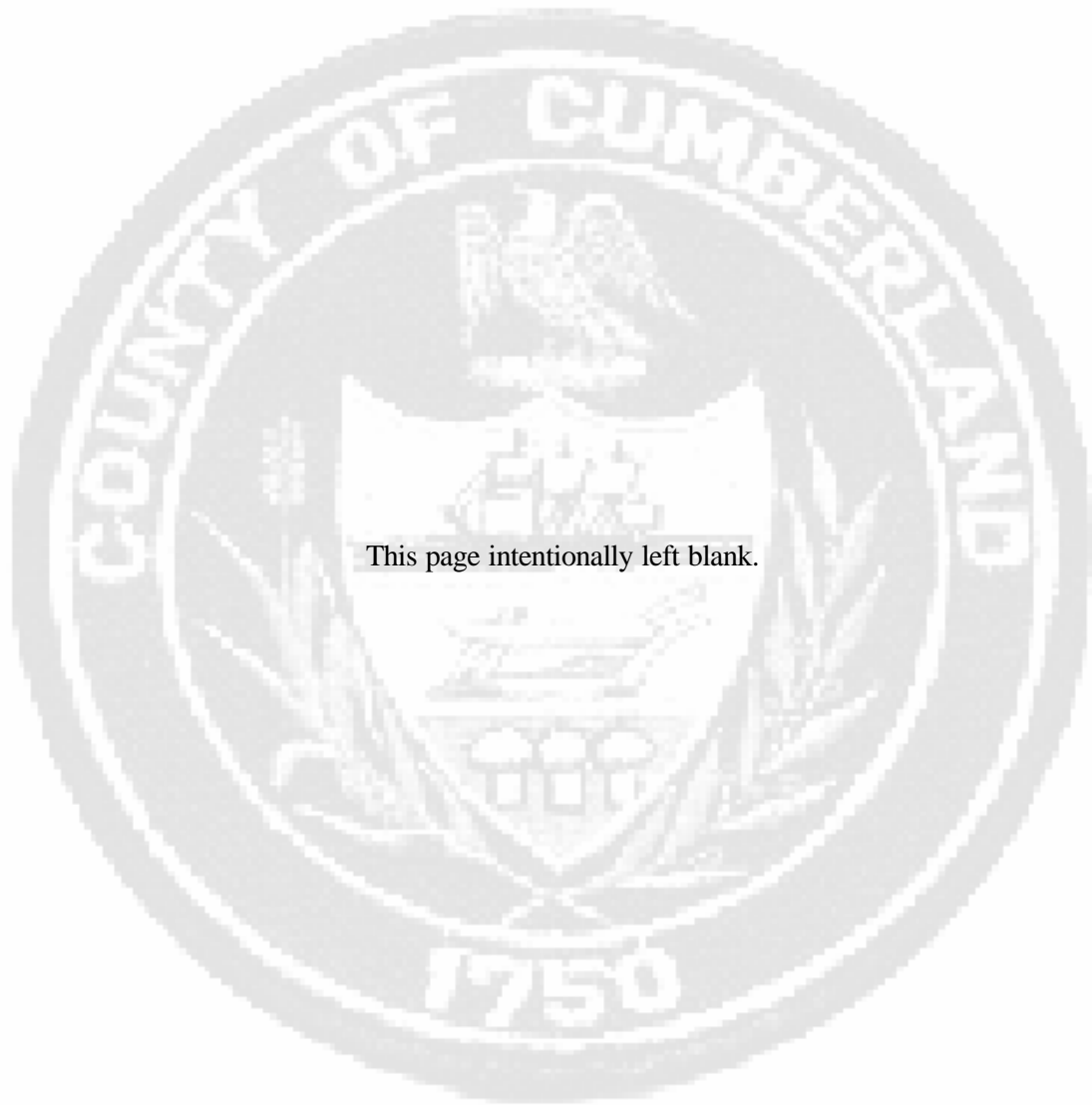
Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes in General Fixed Assets by Function and Activity

For the year ended December 31, 2003

	Governmental Funds Capital Assets January 1, 2003	Additions and transfers	Deletions and transfers	Current year depreciation	Governmental Funds Capital Assets December 31, 2003
General fund (continued):					
Vector control	54,640	—	—	(15,130)	39,510
Adult Daycare	354,047	4,472	—	(14,142)	344,377
Veterans' affairs	12,911	1,910	—	(5,356)	9,465
Farm	2,127	—	—	(602)	1,525
Agricultural land preservation	16,909,970	995,122	—	—	17,905,092
Agricultural extension	4,866	—	—	(2,133)	2,733
Total general fund	<u>33,762,267</u>	<u>3,481,080</u>	<u>(354,427)</u>	<u>(1,122,077)</u>	<u>35,766,843</u>
Other governmental funds:					
Domestic Relations Office	182,670	21,434	(159)	(31,503)	172,442
Children Services	78,119	70,098	(6,405)	(27,627)	114,185
Grants	13,966	—	—	(4,056)	9,910
Aging	66,210	28,945	—	(24,086)	71,069
Central Booking	198,755	16,625	(793)	(89,125)	125,462
Human Services	2,507	—	—	(869)	1,638
Mental Health/Mental Retardation	87,544	52,449	—	(37,009)	102,984
Drug and Alcohol	48,541	7,404	—	(14,801)	41,144
Victim/Witness	252,106	5,232	(589)	(58,204)	198,545
ARD Program	758	—	—	(217)	541
Liquid Fuels	1,863,220	33,805	—	(128,650)	1,768,375
Offender Supervision	1,893	1,139	—	(496)	2,536
Solid Waste	366,416	—	—	(51,013)	315,403
Records Improvement	166,036	39,687	—	(49,119)	156,604
Total other governmental funds	<u>3,328,741</u>	<u>276,818</u>	<u>(7,946)</u>	<u>(516,775)</u>	<u>3,080,838</u>
Total general fixed assets allocated to functions	<u>\$ 37,091,008</u>	<u>3,757,898</u>	<u>(362,373)</u>	<u>(1,638,852)</u>	<u>38,847,681</u>



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