

2012

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
December 31, 2012

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	4,720,389	474	4,720,863
Investments			
Receivables (net of allowance for uncollectibles)	5,944,113	15,140	5,959,253
Due from other governments	8,137,225		8,137,225
Due from other funds			
Internal balances	-119,020	119,020	
Inventories			
Prepays	305,947		305,947
Deferred charges	367,942	97,976	465,918
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	117,931		117,931
Investments			
Intergovernmental receivable			
Other: _____			
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	13,125		13,125
Capital assets net of accumulated depreciation:			
Buildings and system	28,718,948	3,556,456	32,275,404
Improvements other than buildings	2,601,199		2,601,199
Machinery and equipment	5,469,494	7,674,465	13,143,959
Infrastructure	10,238,419		10,238,419
Other: Notes Receivable	626,494		626,494
Other: OPEB Asset	40,333		40,333

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
 December 31, 2012

	Governmental Activities	Business-Type Activities	Total
NON-CURRENT ASSETS:			
Other: _____			
TOTAL ASSETS	67,182,539	11,753,647	78,936,186
LIABILITIES:			
Accounts payable	13,341,150	49,839	13,390,989
Due to other governments	55,021		55,021
Due to other funds			
Deferred revenue	2,883,565		2,883,565
Funds held as fiduciary	607,171		607,171
Other current liabilities	7,883		7,883
Noncurrent liabilities:			
Debt due within one year	3,410,349	1,077,890	4,488,239
Debt due in more than one year	39,755,528	10,337,246	50,092,774
Other non-current liabilities			
Other: Compensated Absences	2,097,187	15,225	2,112,412
Other: Workers Compensation	1,111,611		1,111,611
Other: _____			
TOTAL LIABILITIES:	63,269,465	11,480,200	74,749,665
NET ASSETS:			
Investment in capital assets, net of related debt	4,243,250	203,877	4,447,127
Restricted	8,042		8,042
Unrestricted	-338,218	69,570	-268,648
TOTAL NET ASSETS:	3,913,074	273,447	4,186,521

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2012

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
Governmental Activities:							
General government - administrative	5,893,632	1,110,631			-4,783,001		-4,783,001
General government - judicial	11,281,637	3,206,283	2,986,441		-5,088,913		-5,088,913
Public safety	24,827,439	4,740,484	6,965,891	199,534	-12,921,530		-12,921,530
Highways and streets	539,517		738,452		198,935		198,935
Sanitation							0
Health and welfare	60,716,146	2,417,172	56,855,757		-1,443,217		-1,443,217
Culture - recreation	446,650	35,049			-411,601		-411,601
Conservation	2,589,392	463,259	2,450,597		324,464		324,464
Community/urban redevelopment and housing	1,184,125		1,184,125		0		0
Economic development & assistance							0
Economic opportunity							0
Interest on long term debt	2,299,254				-2,299,254		-2,299,254
Unallocated depreciation	3,201,073				-3,201,073		-3,201,073
Other: Employee Benefits	2,767,053				-2,767,053		-2,767,053
Other: _____							0
TOTAL GOVERNMENTAL ACTIVITIES	115,745,918	11,972,878	71,181,263	199,534	-32,392,243		-32,392,243
Major Business Type Activities:							
Business 1	990,178	725,622				-264,556	-264,556
Business 2	841,862	221,609				-620,253	-620,253
Business 3							0
Business 4							0
Business 5							0
Other business Type							0
TOTAL BUSINESS-TYPE ACTIVITIES	1,832,040	947,231				-884,809	-884,809
TOTAL PRIMARY GOVERNMENTS	117,577,958	12,920,109	71,181,263	199,534	-32,392,243	-884,809	-33,277,052

County of CAMBRIA

BALANCE SHEET - GOVERNMENT FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)

December 31, 2012

	General	Behavioral Health/Intellectual Disabilities & Early Intervention	Health Choices	Children and Youth	Major #4	Major #5	Other Governmental Funds	Total Government Funds
ASSETS:								
Cash and cash equivalents	1,142,938	20,544	48				1,798,443	2,961,973
Investments								
Receivables (net of allowance for uncollectibles)	5,088,296	130,658					601,637	5,820,591
Due from other governments	110,189	450,484	4,875,647	1,483,685			1,192,888	8,112,893
Due from other funds	3,234,998	1,304,239		272,165			4,191,821	9,003,223
Inventories								
Prepays	294,733			11,214				305,947
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	116,426						1,505	117,931
Investments								
Intergovernmental receivable								
Permanently restricted:								
Investments								
Other: _____								
Cash and Investments								
Tax Receivable								
Accounts Receivable (excluding taxes)								
Due From Other Funds								
Other Current Assets								
Fixed Assets								
Other Debits								
TOTAL ASSETS	9,987,580	1,905,925	4,875,695	1,767,064			7,786,294	26,322,558

County of CAMBRIA
BALANCE SHEET - GOVERNMENT FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)

December 31, 2012

	General	Behavioral Health/Intellectual Disabilities & Early Intervention	Health Choices	Children and Youth	Major #4	Major #5	Other Governmental Funds	Total Government Funds
LIABILITIES:								
Accounts payable	4,068,335	1,370,696	4,875,695	909,269			1,412,686	12,636,681
Due to other governments				31,847				31,847
Due to other funds	4,505,151						3,472,729	7,977,880
Deferred revenue	3,249,929	535,229		825,948			1,491,666	6,102,772
Funds held as fiduciary								
Other: Payable from Restricted Assets	607,171							607,171
Other: _____								
Payroll Taxes and Other Payroll Withholdings								
All Other Current Liabilities								
Due To Other Funds								
Long-Term-Liabilities								
Current Portion of Long-Term Debt and Other Credits								
TOTAL LIABILITIES	12,430,586	1,905,925	4,875,695	1,767,064			6,377,081	27,356,351
FUND BALANCE:								
Fund Balance, reserved	8,042						3,728,468	3,736,510
Fund Balance, unreserved	-2,451,048						-2,319,255	-4,770,303
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance / Retained Earnings on 12/31								
Other Equity								
TOTAL FUND BALANCE	-2,443,006						1,409,213	-1,033,793
TOTAL LIABILITIES AND FUND BALANCE	9,987,580	1,905,925	4,875,695	1,767,064			7,786,294	26,322,558

Amounts reported for governmental activities in the statement of net assets are different because:

Internal service funds are used by management to charge certain costs to county departments and employees	
The net assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	26,381
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability	-45,665,100

The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods	3,219,207
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	47,041,185
Other: Notes Receivable recorded s cash outlays in the funds	325,194
Other: _____	
NET ASSETS OF GOVERNMENTAL ACTIVITIES	3,913,074

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 December 31, 2012

	General	Behavioral Health/Intellect ual Disabilities & Early Intervention	Health Choices	Children and Youth	Major #4	Major #5	Other Governmental Funds	Total Government Funds
REVENUES:								
<u>Taxes</u>								
Real estate	35,763,448							35,763,448
Per capita								
Occupation								
Hotel room rental							388,574	388,574
Sales								
Other: _____								
TOTAL TAXES	35,763,448						388,574	36,152,022
<u>Intergovernmental Revenues</u>								
Federal								
State								
Local government units								
Combination	9,775,593	8,198,765	29,522,142	7,122,248			13,615,987	68,234,735
TOTAL INTERGOVERNMENTAL REVENUES	9,775,593	8,198,765	29,522,142	7,122,248			13,615,987	68,234,735
Charges for Service	7,769,657	1,726,635		126,711			2,282,524	11,905,527
	7,769,657	1,726,635		126,711			2,282,524	11,905,527
<u>Miscellaneous Revenues</u>								
Interest earnings	19,329	1,503	444				20,256	41,532
Rents	128,091							128,091
Private contributions and donations								
Other: Sale of Prop & Equip	228,826							228,826
Other: Reimb Exp & Other Income	477,954						1,759,858	2,237,812
Other: _____								
TOTAL MISCELLANEOUS REVENUES	854,200	1,503	444				1,780,114	2,636,261
TOTAL REVENUES	54,162,898	9,926,903	29,522,586	7,248,959			18,067,199	118,928,545

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2012

	General	Behavioral Health/Intellectual Disabilities & Early Intervention	Health Choices	Children and Youth	Major #4	Major #5	Other Governmental Funds	Total Government Funds
EXPENDITURES:								
General government - administrative	9,312,007						22,700	9,334,707
General government - judicial	8,233,448						3,238,097	11,471,545
Public safety	17,241,132						7,635,991	24,877,123
Highways and streets	1,151,777						585,715	1,737,492
Sanitation								
Health and welfare	5,282,568	10,318,962	29,522,586	8,642,081			8,541,044	62,307,241
Culture - recreation	625,000						539,960	1,164,960
Conservation	1,518,735						434,923	1,953,658
Community/urban redevelopment and housing							1,184,125	1,184,125
Economic development and assistance								
Economic opportunity								
Debt Service	102,570						5,365,662	5,468,232
Capital Outlay								
Other: _____								
TOTAL EXPENDITURES	43,467,237	10,318,962	29,522,586	8,642,081			27,548,217	119,499,083
<u>OTHER FINANCING SOURCES/(USES):</u>								
Interfund Operating Transfers	-13,740,310	392,059		1,393,122			8,858,155	-3,096,974
Sale of capital assets								
Proceeds from long-term debt								
Refund of bonds								
Other: LT Transfer - CCN	109,208							109,208
Other: _____								
TOTAL OTHER FINANCING SOURCES/(USES)	-13,631,102	392,059		1,393,122			8,858,155	-2,987,766

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2012

	General	Behavioral Health/Intellectual Disabilities & Early Intervention	Health Choices	Children and Youth	Major #4	Major #5	Other Governmental Funds	Total Government Funds
CHANGE IN FUND BALANCE	-2,935,441						-622,863	-3,558,304
FUND BALANCE - BEGINNING OF YEAR	492,435						2,032,076	2,524,511
PRIOR PERIOD ADJUSTMENT								
FUND BALANCE - END OF YEAR	-2,443,006						1,409,213	-1,033,793

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balance - total governmental funds	-3,558,304
The net revenue of certain activities of the internal services fund is reported with governmental activities	
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Additionally, various other long-term liabilities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities on the statement of activities	7,168,355
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	201,131
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	-6,820,528
Other: Compensated absences portion of accrued wages and benefits in the statement of activities do not req	460,770
Other: Accrued interest expense in the statement of activities does not require the use of current financia	28,616
Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require	51,364
Other: Notes receivable recorded as cash outlays in the funds	325,194
Other: _____	
CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES	-2,143,402

Amounts reported for governmental activities in the statement of activities are different because:

Real Estate Taxes	
Occupation Taxes (levied under municipal code)	
Residence Taxes (levied by cities of the 3rd Class)	
Regional Asset District Sales Tax (Allegheny County municipalities only)	
Per Capita Taxes	
Real Estate Transfer Taxes	
Earned Income Taxes / Wage Taxes	
Business Gross Receipts Taxes	
Occupation Taxes (levied under Act 511)	
Local Services Tax **	
Amusement / Admission Taxes	
Mechanical Device Taxes	
Other Local Tax Enabling Act / Act 511 / Taxes	

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Other: _____

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

All Other Licenses and Permits

--

Cable Television Franchise Fees

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

Fines and Forfeits

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

Interest Earnings

--

Rents and Royalties

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

Highways and Streets

--

Community Development

--

All Other Federal Capital and Operating Grants

--

National Forest

--

All Other Federal Shared Revenue and Entitlements

--

Federal Payments in Lieu of Taxes

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

Highways and Streets

--

Community Development

--

Recycling / Act 101

--

All Other State Capital and Operating Grants

--

Public Utility Realty Tax (PURTA)

--

Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback

--

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Alcoholic Beverage Licenses

--

General Municipal Pension System State Aid

--

Foreign Fire Insurance Tax Distribution

--

Local Share Assessment/Gaming Proceeds

--

Marcellus Shale Impact Fee Distribution

--

All Other State Shared Revenues and Entitlements

--

State Payments in Lieu of Taxes

--

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

Highways and Streets

--

All Other Local Governmental Units Capital and Operating Grants

--

Local Government Unit Shared Payments for Contracted Intergovernmental Services

--

Local Governmental Units and Authorities Payments in Lieu of Taxes

--

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

Amounts reported for governmental activities in the statement of activities are different because:

General Government

--

Public Safety

--

Parking

--

All Other Charges for Highway & Streets Services

--

Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)

--

Solid Waste Collection and Disposal Charge (trash)

--

Host Municipality Benefit Fee for Solid Waste Facility

--

All Other Charges for Sanitation Services

--

Health

--

Human Services

--

Culture and Recreation

--

Airports

--

Bars

--

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Cemeteries

Electric System

Gas System

Housing System

Markets

Transit Systems

Water System

All Other Charges for Service

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**Amounts reported for governmental activities in the statement of activities are different because:**

Special Assessments

Escheats (sale of personal property)

Contributions and Donations from Private Sectors

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**Amounts reported for governmental activities in the statement of activities are different because:**

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of General Long-Term Debt

Proceeds of Short Term-Debt

Refunds of Prior Year Expenditures

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

County of CAMBRIA
STATEMENT OF NET ASSETS FUNDS
 Proprietary Funds
 December 31, 2012

	Central Park Complex	Cambria Connected	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NET ASSETS								
Unrestricted	91,895	-3,621					88,274	26,381
TOTAL NET ASSETS		273,447					273,447	26,381
TOTAL LIABILITIES AND NET ASSETS	3,925,969	7,827,678					11,753,647	1,881,938
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds								
Changes in Net Assets of Business-type Activities							273,447	

County of CAMBRIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-
 Proprietary Funds
 December 31, 2012

	Central Park Complex	Cambria Connected	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NONOPERATING REVENUES/(EXPENSES)								
Other: _____								
TOTAL NONOPERATING REVENUES/(EXPENSES)	-165,217	-147,484					-312,701	3,448
OPERATING TRANSFER IN/(OUT)	264,553	2,832,421					3,096,974	
CHANGE IN NET ASSETS		2,212,213					2,212,213	
NET ASSETS - BEGINNING OF YEAR		-1,938,766						26,381
PRIOR PERIOD ADJUSTMENT								
NET ASSETS - END OF YEAR		273,447						26,381

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Assets of Business-type Activities

2,212,213

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2012

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-32,392,243	-884,809	-33,277,052
<u>GENERAL REVENUES:</u>			
Taxes:			
Real estate	35,964,579		35,964,579
Per capita			
Occupation			
Hotel room rental	388,574		388,574
Sales			
Licenses and permits			
Grants and contributions not restricted			
Unrestricted investment earnings	41,532	48	41,580
Other: Loss on Sale of Assets	-23,947		-23,947
Other: Other Revenues	319,284		319,284
Other: Transfer to Component Units	-3,344,207		-3,344,207
Other: _____			
Transfers	-3,096,974	3,096,974	
TOTAL GENERAL REVENUES AND TRANSFERS	30,248,841	3,097,022	33,345,863
CHANGE IN NET ASSETS	-2,143,402	2,212,213	68,811
NET ASSETS - BEGINNING OF YEAR	6,056,476	-1,938,766	4,117,710
PRIOR PERIOD ADJUSTMENT			
NET ASSETS - END OF YEAR	3,913,074	273,447	4,186,521

County of CAMBRIA
STATEMENT OF FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2012

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<u>ASSETS</u>						
Cash and cash equivalents						
Receivables	350,532	5,966				356,498
Investments, at fair value	158,031,254					158,031,254
Due from other funds						
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents	5,322,266					5,322,266
Investments		743,355				743,355
Intergovernmental receivable						
Permanently restricted:						
Investments						
Other: _____						
TOTAL ASSETS	163,704,052	749,321				164,453,373
<u>LIABILITIES</u>						
Accounts payable and other current liabilities	85,868	698				86,566
Due to other funds	24,332					24,332
Due to other governments						
Funds held as fiduciary						
Other: _____						
TOTAL LIABILITIES	110,200	698				110,898
<u>NET ASSETS</u>						
Held for specific purpose	163,593,852	748,623				164,342,475
Unrestricted (deficit)						
Other: _____						
TOTAL NET ASSETS	163,593,852	748,623				164,342,475
TOTAL LIABILITIES AND NET ASSETS	163,704,052	749,321				164,453,373

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2012

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<u>ADDITIONS</u>						
Contributions						
Employer	2,251,888					2,251,888
Plan members	2,605,602					2,605,602
Private donations						
Other: _____						
TOTAL CONTRIBUTIONS	4,857,490					4,857,490
<u>Investment Earnings</u>						
Interest	3,795,006	23,997				3,819,003
Net increase/(decrease) in the fair value of investments	11,992,668	11,416				12,004,084
Other: _____						
TOTAL INVESTMENT EARNINGS	15,787,674	35,413				15,823,087
Less Investment Expenses	469,063	2,774				471,837
TOTAL ADDITIONS	20,176,101	32,639				20,208,740
<u>DEDUCTIONS</u>						
Benefits	11,241,520					11,241,520
Administrative Expenses	61,231					61,231
Other: _____						
TOTAL DEDUCTIONS	11,302,751					11,302,751
Community Development						
Electric						
Fire						
Gas System						
General Government						
Health						

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

Fiduciary Funds
 December 31, 2012

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
Housing						
Libraries						
Mass Transit						
Parks						
Police						
Recreation						
Sewer						
Solid Waste						
Streets / Highways						
Water						
Other: _____						
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*						
CHANGE IN NET ASSETS	8,873,350	32,639				8,905,989
NET ASSETS - BEGINNING OF YEAR	154,720,502	715,984				155,436,486
PRIOR PERIOD ADJUSTMENT						
NET ASSETS - END OF YEAR	163,593,852	748,623				164,342,475

County of CAMBRIA

December 31, 2012

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
2011 GO Notes	Note	2011	2023	28,585,000	27,065,000		1,605,000		25,460,000		25,460,000
2006 GO Notes	Note	2006	2021	5,202,356	3,737,987		295,875		3,442,112		3,442,112
Revenue Bonds and Notes											
Lease Revenue Note	Note	2006	2028	9,128,264	7,619,579		306,648		7,312,931		7,312,931
Lease Revenue Note - Taxable	Note	2006	2028	1,954,857	1,645,600		63,392		1,582,208		1,582,208
Lease Rental Debt											
Cambria Co Financing Authority	Lease Rentals	2007	2022	10,000,000	7,958,056		577,850		7,380,206		7,380,206
Prison Security Upgrade	Capital Leases	2009	2017	2,020,000	1,564,205		271,732		1,292,473		1,292,473
Other											
CLT Efficient Tech Group - LC	Note	2004	2014	1,606,989	459,973		191,309		268,664		268,664
CLT Efficient Tech Group - GF & LC	Note	2005	2015	579,091	240,325		62,930		177,395		177,395
Industrial Dev Authority	Note	2006	2030	7,706,846	6,639,449		215,475		6,423,974		6,423,974
CLT Efficient Tech Group - GF & LC	Note	2008	2023	580,620	522,605		26,459		496,146		496,146
CLT Efficient Tech Group	Note	2009	2016	170,000	106,538		24,106		82,432		82,432
Tax Anticipation Note	Note	2012	2012	10,000,000	0	10,000,000	10,000,000		0		0

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

53,918,541

Capitalized lease obligations

0

Net debt

53,918,541

County of CAMBRIA
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

	Capital Purchases	Capital Construction	Total
GOVERNMENTAL-TYPE ACTIVITY:			
General Government - administrative	40,756	74,417	115,173
General Government - judicial	119,545	34,022	153,567
Public safety			
Police			
Fire			
Corrections	5,437	47,923	53,360
Emergency services	201,694		201,694
Other: _____			
Public works			
Highways and streets		14,992	14,992
Sanitation			
Other: _____			
Health and welfare	99,398	111,692	211,090
Culture - recreation	151,346		151,346
Conservation			
Community/urban redevelopment & housing			
Economic development and assistance			
Economic Opportunity			
Legislative (Governing) Body			
Executive (Manager or Mayor)			
Auditing Services / Financial Administration			
Tax Collection			
Solicitor / Legal Services			
Secretary / Clerk			
Other General Government Administration			
IT-Networking Services-Data Processing			
Engineering Services			

**County of CAMBRIA
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

Capital Purchases Capital Construction Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government Buildings and Plant

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BUSINESS-TYPE ACTIVITY:

Central Park Complex

	6,104		6,104
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Cambria Connected

	8,469		8,469
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Major Bus. Type 3

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Major Bus. Type 4

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Major Bus. Type 5

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Other Business Type

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Airport (if not listed above)

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Parking facility (if not listed above)

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Transportation system (if not listed above)

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Other: _____

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Police

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Fire

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Ambulance / Rescue

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UCC and Code Enforcement

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Planning and Zoning

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Emergency Management and Communications

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Militia and Armories

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Examination of Licensed Occupations

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Public Scales (weights and measures)

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Other Public Safety

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Health and Human Services

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County of CAMBRIA
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

Capital Purchases	Capital Construction	Total
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Recycling Collection and Disposal		
Solid Waste Collection and Disposal (garbage)		
Weed Control		
Wastewater / Sewage Treatment and Collection		

General Services - Administration		
Cleaning of Streets and Gutters		
Winter Maintenance – Snow Removal		
Traffic Control Devices		
Street Lighting		
Sidewalks and Crosswalks		
Storm Sewers and Drains		
Repairs of Tools and Machinery		
Maintenance and Repairs of Roads and Bridges		
Highway Construction and Rebuilding Projects		

Airports		
Cemeteries		
Electric System		
Gas System		
Markets		
Parking		
Storm Water and Flood Control		
Transit System		
Water System		
Water Transport and Terminals		

County of CAMBRIA
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

	Capital Purchases	Capital Construction	Total
Culture-Recreation Administration			
Participant Recreation			
Spectator Recreation			
Parks			
Shade Trees			
Libraries			
Civil and Military Celebrations			
Senior Citizens' Centers			
All Other Culture and Recreation			
Debt Principal (short-term and long-term)			
Debt Interest (short-term and long-term)			
Fiscal Agent Fees			
Employer Paid Withholding Taxes and Unemployment Compensation			
Judgments and Losses			
Pension / Retirement Fund Contributions			
Worker Compensation Insurance			
Other Group Insurance Benefits			
Insurance, Casualty, and Surety			
Fiduciary Fund Benefits and Refunds Paid			
All Other Unclassified Expenditures			

County of CAMBRIA
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

	Capital Purchases	Capital Construction	Total
Refund of Prior Year Revenues			
Interfund Operating Transfers			
All Other Financing Uses			
TOTAL CAPITAL EXPENDITURES	632,749	283,046	915,795

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)			26,948,920
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