

2013

COUNTY

ANNUAL FINANCIAL REPORT

49 COUNTY OF NORTHUMBERLAND

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	17,397,838		17,397,838
Investments	254,742		254,742
Receivables (net of allowance for uncollectibles)	2,204,897		2,204,897
Due from other governments	3,434,677		3,434,677
Due from other funds			
Internal balances			
Inventories			
Prepays			
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other: _____			
Other: Other Assets	1,350,025		1,350,025
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	697,974		697,974
Construction in progress			
Capital assets net of accumulated depreciation:			
Buildings and system	9,607,806		9,607,806
Improvements other than buildings			
Machinery and equipment	458,233		458,233
Infrastructure	6,359,594		6,359,594
Other: _____			

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>NON-CURRENT ASSETS:</u>			
Other: Long-term receivable	8,541,320		8,541,320
Other: Leasehold Assets	8,382,226		8,382,226
TOTAL ASSETS	58,689,332		58,689,332
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other: _____			
TOTAL DEFERRED OUTFLOWS OF RESOURCES			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	58,689,332		58,689,332
<u>LIABILITIES:</u>			
Accounts payable	5,569,681		5,569,681
Due to other governments	1,033		1,033
Due to other funds			
Unearned revenue	89,090		89,090
Funds held as fiduciary			
Debt due within one year	4,529,602		4,529,602
Other current liabilities	63,024		63,024
Noncurrent liabilities:			
Debt due in more than one year	40,510,718		40,510,718
Other non-current liabilities	160,000		160,000
Other: _____			
TOTAL LIABILITIES	50,923,148		50,923,148
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other: _____			
TOTAL DEFERRED INFLOWS OF RESOURCES			
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	50,923,148		50,923,148

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
NET POSITION:			
Net investment in capital assets	14,385,833		14,385,833
Restricted	22,142,169		22,142,169
Unrestricted	-28,761,818		-28,761,818
TOTAL NET POSITION	7,766,184		7,766,184

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	5,607,907	2,837,176	1,384,743		-1,385,988		-1,385,988
General government - judicial	6,759,474				-6,759,474		-6,759,474
Public safety	5,673,231				-5,673,231		-5,673,231
Corrections	7,270,771				-7,270,771		-7,270,771
Highways and streets	707,845				-707,845		-707,845
Health and welfare	27,508,481	1,444,070	30,584,612		4,520,201		4,520,201
Culture - recreation	871,977				-871,977		-871,977
Conservation	241,508				-241,508		-241,508
Community/urban redevelopment and housing	681,072				-681,072		-681,072
Other: Debt	667,784				-667,784		-667,784
Other: Other	333,825				-333,825		-333,825
TOTAL GOVERNMENTAL ACTIVITIES	56,323,875	4,281,246	31,969,355		-20,073,274		-20,073,274
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	56,323,875	4,281,246	31,969,355		-20,073,274		-20,073,274

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-20,073,274		-20,073,274
<u>GENERAL REVENUES:</u>			
Real estate	18,487,163		18,487,163
Per capita	226,478		226,478
Hotel room rental	40,097		40,097
Grants and contributions not restricted	15,518		15,518
Unrestricted investment earnings	1,684,028		1,684,028
Other: Misc.	3,895,837		3,895,837
Other: Fines, Costs, and Support	1,744,594		1,744,594
TOTAL GENERAL REVENUES AND TRANSFERS	26,093,715		26,093,715
CHANGE IN NET POSITION	6,020,441		6,020,441
NET POSITION - BEGINNING OF YEAR	2,359,042		2,359,042
PRIOR PERIOD ADJUSTMENT	-613,299		-613,299
NET POSITION - END OF YEAR	7,766,184		7,766,184

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2013

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	3,978,977	216,049	229,933	1,867,371				11,105,509	17,397,839
Investments									
Receivables (net of allowance for uncollectibles)	175,323	460,390	654	8,541,320				97,469	9,275,156
Due from other governments	539,975		604,183					2,290,519	3,434,677
Due from other funds	114,132	184,157		3,109,000				127,904	3,535,193
Inventories								13,326	13,326
Prepays	96,314	71,621	61,218					277,151	506,304
Deferred charges*									
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents									
Investments									
Intergovernmental receivable									
Permanently restricted:									
Investments									
Other: Tax Receivable	2,204,897								2,204,897
Other: Check Run Satisfaction	3,174	27	3,098					8,819	15,118
Other: _____									
Cash and Investments									
Tax Receivable									
Accounts Receivable (excluding taxes)									
Due From Other Funds									
Other Current Assets									
Fixed Assets									
Other Debits									
TOTAL ASSETS	7,112,792	932,244	899,086	13,517,691				13,920,697	36,382,510

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2013

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>									
Other: _____									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,112,792	932,244	899,086	13,517,691				13,920,697	36,382,510
<u>LIABILITIES:</u>									
Accounts payable	217,957	619,322	301,830					3,673,437	4,812,546
Due to other governments							1,033		1,033
Due to other funds	3,410,076	3,464	3,888				36,324		3,453,752
Unearned revenue	352						88,738		89,090
Funds held as fiduciary									
Other: Payments Liability	63,024								63,024
Other: Accrued Expense	382,799	116,234	97,240				195,738		792,011
Other: Check Run Satisfaction	16,065								16,065
Other: Misc.	195,761								195,761
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	4,286,034	739,020	402,958					3,995,270	9,423,282
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Unavailable Revenue	1,614,618	182,543	496,128	202,781				807,691	3,303,761
Other: _____									
TOTAL DEFERRED INFLOWS OF RESOURCES	1,614,618	182,543	496,128	202,781				807,691	3,303,761
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,900,652	921,563	899,086	202,781				4,802,961	12,727,043

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2013

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
FUND BALANCES:									
Nonspendable									
Not in spendable form	96,314	71,621		8,541,320				290,477	8,999,732
Requirement to be maintained intact									
Restricted fund balance				4,773,590				8,827,259	13,600,849
Other: Unrestricted	2,000,000								2,000,000
Other: _____									
Committed fund balance									
Other: _____									
Assigned fund balance									
Other: _____									
Unassigned fund balance*	-884,174	-60,940							-945,114
TOTAL FUND BALANCE	1,212,140	10,681		13,314,910				9,117,736	23,655,467
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	7,112,792	932,244	899,086	13,517,691				13,920,697	36,382,510

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	254,742
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-44,953,618
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,303,761
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	25,505,832
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	7,766,184

County of NORTHUMBERLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
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REVENUES:**TAXES:**

Real estate	15,335,194			1,665,003					17,000,197
Per capita	226,478								226,478
Hotel room rental	40,097								40,097
TOTAL TAXES	15,601,769			1,665,003					17,266,772

INTERGOVERNMENTAL REVENUES:

Federal	153,979	856,158						6,078,234	7,088,371
State	1,148,058	5,663,088	6,565,289					10,709,804	24,086,239
Local government units	82,706							99,692	182,398
Combination	49,272			7,355,000				612,347	8,016,619
TOTAL INTERGOVERNMENTAL REVENUES	1,434,015	6,519,246	6,565,289	7,355,000				17,500,077	39,373,627
Charges for Service	2,671,790	310,423	202,260					931,387	4,115,860
	2,671,790	310,423	202,260					931,387	4,115,860

MISCELLANEOUS REVENUES:

Interest earnings	129,106	3,684		1,513,540				37,700	1,684,030
Rents	165,386								165,386
Private contributions and donations			8,738					6,780	15,518
Other: Misc.	741,193	2,877,938	22,242					254,465	3,895,838
Other: Fines, Costs, and Support	1,416,567	63,009	112,192					152,826	1,744,594
TOTAL MISCELLANEOUS REVENUES	2,452,252	2,944,631	143,172	1,513,540				451,771	7,505,366

TOTAL REVENUES

22,159,826	9,774,300	6,910,721	10,533,543					18,883,235	68,261,625
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EXPENDITURES:

General government - administrative	5,607,907								5,607,907
General government - judicial	5,430,013							1,329,462	6,759,475
Public safety	6,850							5,991,909	5,998,759

County of NORTHUMBERLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
Corrections	5,829,816							2,440,955	8,270,771
Highways and streets								707,845	707,845
Health and welfare	135,555	10,100,575	8,224,248					11,048,103	29,508,481
Culture - recreation	1,500							1,870,477	1,871,977
Conservation	241,508								241,508
Community/urban redevelopment and housing								681,072	681,072
Debt Service				4,705,752					4,705,752
Other: Misc.	195,761							138,064	333,825
TOTAL EXPENDITURES	17,448,910	10,100,575	8,224,248	4,705,752				24,207,887	64,687,372
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-1,879,354	248,264	1,313,527	-9,297,500				9,646,399	31,336
TOTAL OTHER FINANCING SOURCES/ (USES)	-1,879,354	248,264	1,313,527	-9,297,500				9,646,399	31,336
CHANGE IN FUND BALANCES	2,831,562	-78,011		-3,469,709				4,321,747	3,605,589
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	-1,619,422	88,692		16,784,619				4,795,989	20,049,878
FUND BALANCES (DEFICIT) - END OF YEAR	1,212,140	10,681		13,314,910				9,117,736	23,655,467

County of NORTHUMBERLAND

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

December 31, 2013

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

Net changes in fund balances (deficit) - total governmental funds

3,605,589

The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities

183,374

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 position. Additionally, various other long-term liabilities and deferred inflows 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 and deferred inflows on the statement of activities

-11,245,367

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods

1,486,967

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

11,989,878

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**6,020,441**

County of NORTHUMBERLAND
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Cash and cash equivalents								
Investments								464,014
Receivables (net of allowance for uncollectibles)								
Due from other governments								
Due from other funds								
Inventories								
Prepays								
Deferred charges*								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								
Investments								
Intergovernmental receivable								
Other: _____								
TOTAL CURRENT ASSETS								464,014
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Investments								
Capital assets not being depreciated:								
Land								
Construction in progress								
Capital assets net of accumulated depreciation:								
Buildings and system								
Improvements other than buildings								
Machinery and equipment								
Infrastructure								

County of NORTHUMBERLAND
STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Other: _____								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS								464,014
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings								
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								464,014
<u>CURRENT LIABILITIES:</u>								
Accounts payable								49,272
Due to other governments								
Due to other funds								
Unearned revenue								
Debt due within 1 year								
Other current liabilities								
Other: Claims Reserve								160,000
Funds held as fiduciary								
Other: _____								
TOTAL CURRENT LIABILITIES								209,272
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year								
Other non-current liabilities								
Other: _____								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								209,272

County of NORTHUMBERLAND
STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2013

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
DEFERRED INFLOWS OF RESOURCES:								
Deferred amount on debt refundings								
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								209,272
NET POSITION:								
Net investment in capital assets								
Restricted								254,742
Unrestricted								
TOTAL NET POSITION								254,742
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								464,014

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

Net Position of Business-type Activities

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

Changes in Net Position of Business-type Activities

County of NORTHUMBERLAND
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ASSETS:</u>					
Cash and cash equivalents	6,070,020	1,888,344			
Receivables		40,008			
Investments, at fair value	73,243,941				
Due from other funds					
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents					
Investments					
Intergovernmental receivable					
Permanently restricted:					
Investments					
Other: Check Run Satisfaction		946			
Other: _____					
TOTAL ASSETS	79,313,961	1,929,298			
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>					
Other: _____					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	79,313,961	1,929,298			
<u>LIABILITIES:</u>					
Accounts payable and other current liabilities	27,350	267,228			
Due to other funds		29,115			
Due to other governments		197,236			
Funds held as fiduciary		791,590			
Other: Payments Liability		92			
Other: Unearned Revenue		644,037			
Other: _____					
TOTAL LIABILITIES	27,350	1,929,298			

County of NORTHUMBERLAND
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Other: _____					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	27,350	1,929,298			
<u>NET POSITION:</u>					
Assets held in trust for pension/other post employment ben	79,286,611				
Unrestricted (deficit)					
Other: _____					
TOTAL NET POSITION	79,286,611				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	79,313,961	1,929,298			

County of NORTHUMBERLAND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ADDITIONS:</u>					
Contributions					
Employer	978,907				
Plan members	1,106,526				
Other: Misc.	45,850				
TOTAL CONTRIBUTIONS	2,131,283				
<u>INVESTMENT EARNINGS:</u>					
Interest	542,017				
Net increase/(decrease) in the fair value of investments	7,499,534				
Other: Dividends	1,450,631				
TOTAL INVESTMENT EARNINGS	9,492,182				
Less Investment Expenses	380,489				
TOTAL ADDITIONS	11,242,976				
<u>DEDUCTIONS:</u>					
Benefits	4,992,941				
Administrative Expenses	140,833				
Other: Refund of Contributions	437,548				
TOTAL DEDUCTIONS	5,571,322				
CHANGE IN NET POSITION	5,671,654				
NET POSITION - BEGINNING OF YEAR	73,614,957				

County of NORTHUMBERLAND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
December 31, 2013

Pension Agency Fiduciary #3 Fiduciary #4 Fiduciary #5

NET POSITION - END OF YEAR

79,286,611				
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County of NORTHUMBERLAND

December 31, 2013

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 Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
General Obligation Bonds and Notes									
SERIES 2011 GO NOTE	Note	2011	2019	4,260,000	3,910,000		500,000		3,410,000
SERIES 2008 GO NOTE	Note	2008	2013	6,100,000	1,183,000		1,183,000		0
NCA SERIES 2012	Note	2012	2021	5,200,000	5,200,000		0		5,200,000
SERIES 2012	Note	2012	2025	1,800,000	1,800,000		0		1,800,000
SERIES 2011A GO NOTE	Note	2011	2019	3,900,000	3,585,000		480,000		3,105,000
SERIES 2009 GO BOND	Bond	2009	2020	15,265,000	11,765,000		1,335,000		10,430,000
SERIES 2010 GO NOTE	Note	2010	2021	3,725,000	3,550,000		255,000		3,295,000
SERIES 2013 GO NOTE	Note	2013	2025	7,355,000	0	7,355,000			7,355,000
Revenue Bonds and Notes									
Lease Rental Debt									
BUILDING	Capital Leases	2012	2027	9,400,000	8,459,015		605,694		7,853,321
Other									

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$0 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt	42,448,321
Capitalized lease obligations	0
Plus(less) Unamortized Premium(Discount)	
Net debt	42,448,321

** excludes unamortized premium/discount

County of NORTHUMBERLAND
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2013

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	75,661
General Government - judicial	5,944
Emergency services	3,919,912
Highways and streets	361,334
Health and welfare	189,182
Community/urban redevelopment & housing	18,760

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

4,570,793

EMPLOYEE COMPENSATION

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

17,713,529

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the County
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of NORTHUMBERLAND have audited, adjusted and settled the accounts of the County of NORTHUMBERLAND for the year ended December 31, 2013. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of NORTHUMBERLAND for the year ended December 31, 2013

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 30 day of June, 2014.

Signed: _____

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



*Circle one

County of NORTHUMBERLAND

December 31, 2013

NOTES / COMMENTS