

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
1996 BOND ISSUE**

For the Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 371,607	\$ 371,607
Interest	91,000	91,000	85,496	(5,504)
Miscellaneous	-	-	-	-
Total Revenues	<u>91,000</u>	<u>91,000</u>	<u>457,103</u>	<u>366,103</u>
Expenditures				
Fixed Assets	-	2,031,101	1,879,197	(151,904)
Infrastructure	-	1,026,375	50,932	(975,443)
Interest	3,149,548	3,149,548	3,148,994	(554)
Other Expenditures	1,994,405	1,760,643	136,839	(1,623,804)
Total Expenditures	<u>5,143,953</u>	<u>7,967,667</u>	<u>5,215,962</u>	<u>(2,751,705)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(5,052,953)	(7,876,667)	(4,758,859)	3,117,808
Other Financing Sources (Uses)				
Other Financing Sources	(3,510,137)	(3,510,137)	-	3,510,137
Other Financing Uses	440,965	440,965	-	(440,965)
Total Financing Sources (Uses)	<u>(3,069,172)</u>	<u>(3,069,172)</u>	<u>-</u>	<u>3,069,172</u>
Fund Balance - Beginning	<u>9,445,272</u>	<u>9,445,272</u>	<u>8,867,269</u>	<u>(578,003)</u>
Fund Balance - Ending	<u>\$ 1,323,147</u>	<u>\$ (1,500,567)</u>	<u>\$ 4,108,410</u>	<u>\$ 5,608,977</u>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended December 31, 2003

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
Clerk of Courts				
ASSETS				
Cash and cash equivalents	\$ 229,724	2,141,462	2,154,987	\$ 216,199
	<u>229,724</u>	<u>2,141,462</u>	<u>2,154,987</u>	<u>216,199</u>
LIABILITIES				
Accounts Payable	228,864	2,140,680	2,154,127	215,417
Due to Other Funds	860	782	860	782
	<u>\$ 229,724</u>	<u>2,141,462</u>	<u>2,154,987</u>	<u>\$ 216,199</u>
Clerk of Courts Automation - Act 136				
ASSETS				
Cash and cash equivalents	\$ 6,916	11,309	2,230	\$ 15,995
Due from Other Funds	860	782	860	782
	<u>7,776</u>	<u>12,091</u>	<u>3,090</u>	<u>16,777</u>
LIABILITIES				
Accounts Payable	7,776	12,091	3,090	16,777
	<u>\$ 7,776</u>	<u>12,091</u>	<u>3,090</u>	<u>\$ 16,777</u>
Domestic Relations - Support Payments				
ASSETS				
Cash and cash equivalents	\$ 44,854	631,942	593,709	\$ 83,087
	<u>44,854</u>	<u>631,942</u>	<u>593,709</u>	<u>83,087</u>
LIABILITIES				
Accounts Payable	44,854	631,942	593,709	83,087
	<u>\$ 44,854</u>	<u>631,942</u>	<u>593,709</u>	<u>\$ 83,087</u>
Other Escrow				
ASSETS				
Cash and cash equivalents	\$ 378,644	160,740	176,109	\$ 363,275
Investments	229,481	32,082	-	261,563
Accounts Receivable	106	45,868	106	45,868
	<u>608,231</u>	<u>238,690</u>	<u>176,215</u>	<u>670,706</u>
LIABILITIES				
Accounts Payable	608,231	238,690	176,215	670,706
	<u>\$ 608,231</u>	<u>238,690</u>	<u>176,215</u>	<u>\$ 670,706</u>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended December 31, 2003**

	<u>Balance January 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2003</u>
Prothonotary				
ASSETS				
Cash and cash equivalents	\$ 282,018	665,143	722,363	\$ 224,798
	<u>282,018</u>	<u>665,143</u>	<u>722,363</u>	<u>224,798</u>
LIABILITIES				
Accounts Payable	280,948	651,138	708,528	223,558
Due to Other Funds	1,070	14,005	13,835	1,240
	<u>\$ 282,018</u>	<u>665,143</u>	<u>722,363</u>	<u>\$ 224,798</u>
Prothonotary Automation Fund				
ASSETS				
Cash and cash equivalents	\$ 54,032	389	33,792	\$ 20,629
Due from Other Funds	1,070	14,005	13,835	1,240
	<u>55,102</u>	<u>14,394</u>	<u>47,627</u>	<u>21,869</u>
LIABILITIES				
Accounts Payable	55,102	14,394	47,627	21,869
	<u>\$ 55,102</u>	<u>14,394</u>	<u>47,627</u>	<u>\$ 21,869</u>
Recorder of Deeds				
ASSETS				
Cash and cash equivalents	\$ 322,921	7,699,024	7,663,142	\$ 358,803
Accounts Receivable - State	3,946	-	3,946	-
	<u>326,867</u>	<u>7,699,024</u>	<u>7,667,088</u>	<u>358,803</u>
LIABILITIES				
Accounts Payable	326,867	7,689,508	7,667,088	349,287
Due to Other Funds	-	9,516	-	9,516
	<u>\$ 326,867</u>	<u>7,699,024</u>	<u>7,667,088</u>	<u>\$ 358,803</u>
Recorder Records Improvement				
ASSETS				
Cash and cash equivalents	\$ 13,563	174,911	82,306	\$ 106,168
Due from Other Funds	6,924	9,516	6,924	9,516
	<u>20,487</u>	<u>184,427</u>	<u>89,230</u>	<u>115,684</u>
LIABILITIES				
Accounts Payable	20,487	184,427	89,230	115,684
	<u>\$ 20,487</u>	<u>184,427</u>	<u>89,230</u>	<u>\$ 115,684</u>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended December 31, 2003**

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
Register of Wills				
ASSETS				
Cash and cash equivalents	\$ 152,224	6,808,450	6,903,552	\$ 57,122
Accounts Receivable - State	5,675	5,923	5,675	5,923
	<u>157,899</u>	<u>6,814,373</u>	<u>6,909,227</u>	<u>63,045</u>
LIABILITIES				
Accounts Payable	150,975	6,814,373	6,902,303	63,045
Due to Other Funds	6,924	-	6,924	-
	<u>\$ 157,899</u>	<u>6,814,373</u>	<u>6,909,227</u>	<u>\$ 63,045</u>
Sheriff				
ASSETS				
Cash and cash equivalents	\$ 538,854	2,184,698	2,352,095	\$ 371,457
	<u>538,854</u>	<u>2,184,698</u>	<u>2,352,095</u>	<u>371,457</u>
LIABILITIES				
Accounts Payable	538,854	2,184,698	2,352,095	371,457
	<u>\$ 538,854</u>	<u>2,184,698</u>	<u>2,352,095</u>	<u>\$ 371,457</u>
Tax Claims				
ASSETS				
Cash and cash equivalents	\$ 1,247,472	10,179,172	10,052,740	\$ 1,373,904
	<u>1,247,472</u>	<u>10,179,172</u>	<u>10,052,740</u>	<u>1,373,904</u>
LIABILITIES				
Accounts Payable	1,247,472	10,179,172	10,052,740	1,373,904
	<u>\$ 1,247,472</u>	<u>10,179,172</u>	<u>10,052,740</u>	<u>\$ 1,373,904</u>
Treasurer				
ASSETS				
Cash and cash equivalents	\$ 41,635	238,600	234,191	\$ 46,044
	<u>41,635</u>	<u>238,600</u>	<u>234,191</u>	<u>46,044</u>
LIABILITIES				
Accounts Payable	41,635	238,600	234,191	46,044
	<u>\$ 41,635</u>	<u>238,600</u>	<u>234,191</u>	<u>\$ 46,044</u>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended December 31, 2003**

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
Total - Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 3,312,857	30,895,840	30,971,216	\$ 3,237,481
Investments	229,481	32,082	-	261,563
Due from Other Funds	8,854	24,303	21,619	11,538
Accounts Receivable - State	9,727	51,791	9,727	51,791
	<u>3,560,919</u>	<u>31,004,016</u>	<u>31,002,562</u>	<u>3,562,373</u>
LIABILITIES				
Accounts Payable	3,552,065	30,979,713	30,980,943	3,550,835
Due to Other Funds	8,854	24,303	21,619	11,538
	<u>\$ 3,560,919</u>	<u>31,004,016</u>	<u>31,002,562</u>	<u>\$ 3,562,373</u>