

2014

COUNTY

ANNUAL FINANCIAL REPORT

49 COUNTY OF NORTHUMBERLAND

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2014

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	13,286,322		13,286,322
Investments	613,478		613,478
Receivables (net of allowance for uncollectibles)	3,852,818		3,852,818
Due from other governments	2,619,694		2,619,694
Due from other funds			
Internal balances			
Inventories	16,559		16,559
Prepays	78,167		78,167
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other: _____			
<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	12,002,490		12,002,490
Improvements other than buildings			
Machinery and equipment	8,988,610		8,988,610
Infrastructure	6,717,252		6,717,252
Other: _____			
TOTAL ASSETS	48,873,364		48,873,364

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2014

	Governmental Activities	Business-Type Activities	Total
<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	48,873,364		48,873,364
<u>LIABILITIES:</u>			
Accounts payable	1,868,931		1,868,931
Due to other governments	520,634		520,634
Due to other funds			
Unearned revenue	160,537		160,537
Funds held as fiduciary			
Debt due within one year	2,770,000		2,770,000
Other current liabilities	1,163,332		1,163,332
Noncurrent liabilities:			
Debt due in more than one year	26,547,046		26,547,046
Other non-current liabilities	2,920,083		2,920,083
Other: _____			
TOTAL LIABILITIES	35,950,563		35,950,563
<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	35,950,563		35,950,563
<u>NET POSITION:</u>			
Net investment in capital assets	16,946,326		16,946,326
Restricted	11,900,969		11,900,969

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2014

Governmental Activities Business-Type Activities Total

NET POSITION:

Unrestricted

-15,924,494		-15,924,494
12,922,801		12,922,801

TOTAL NET POSITION

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2014

	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	7,284,837	2,672,615	980,135		-3,632,087		-3,632,087
General government - judicial	6,727,462				-6,727,462		-6,727,462
Public safety	2,307,975	1,276,640			-1,031,335		-1,031,335
Corrections	8,435,059				-8,435,059		-8,435,059
Highways and streets	541,293	1,038,706	10,374,310		10,871,723		10,871,723
Health and welfare	26,090,037	1,152,137	14,225,412		-10,712,488		-10,712,488
Culture - recreation	147,695				-147,695		-147,695
Conservation	243,550				-243,550		-243,550
Community/urban redevelopment and housing	313,039				-313,039		-313,039
Other: Debt	294,172				-294,172		-294,172
Other: Other	93,432				-93,432		-93,432
TOTAL GOVERNMENTAL ACTIVITIES	52,478,551	6,140,098	25,579,857		-20,758,596		-20,758,596
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	52,478,551	6,140,098	25,579,857		-20,758,596		-20,758,596

County of NORTHUMBERLAND
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2014

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-20,758,596		-20,758,596
<u>GENERAL REVENUES:</u>			
Real estate	18,751,747		18,751,747
Per capita	225,423		225,423
Hotel room rental	41,353		41,353
Unrestricted investment earnings	2,766,161		2,766,161
Other: Misc.	3,768,552		3,768,552
TOTAL GENERAL REVENUES AND TRANSFERS	25,553,236		25,553,236
CHANGE IN NET POSITION	4,794,640		4,794,640
NET POSITION - BEGINNING OF YEAR	8,128,161		8,128,161
NET POSITION - END OF YEAR	12,922,801		12,922,801

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2014

	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	4,314,947	821,071		1,245,837				6,904,467	13,286,322
Investments									
Receivables (net of allowance for uncollectibles)	295,568	468,952	10,411	390,359				130,044	1,295,334
Due from other governments	308,379		914,359					1,396,956	2,619,694
Due from other funds	71,362	95,411	37	3,109,000				26,008	3,301,818
Inventories								16,559	16,559
Prepays		7,596						70,571	78,167
Deferred charges*									
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents									
Investments									
Intergovernmental receivable									
Permanently restricted:									
Investments									
Other: Tax Receivable	2,534,359								2,534,359
Other: Check Run Satisfaction	6,972		1,050					15,103	23,125
Other: _____									
Cash and Investments									
Tax Receivable									
Accounts Receivable (excluding taxes)									
Due From Other Funds									
Other Current Assets									
Fixed Assets									
Other Debits									
TOTAL ASSETS	7,531,587	1,393,030	925,857	4,745,196				8,559,708	23,155,378

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2014

	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	7,531,587	1,393,030	925,857	4,745,196				8,559,708	23,155,378
<u>LIABILITIES:</u>									
Accounts payable	207,255	721,320	375,305					515,897	1,819,777
Due to other governments	9,577							511,057	520,634
Due to other funds	3,254,311	3,816	15,619					28,072	3,301,818
Unearned revenue	32,850	106,280	17,060					4,347	160,537
Funds held as fiduciary									
Other: Payments Liability	84,274		27,361						111,635
Other: Accrued Expense	369,246	109,614	108,123					194,737	781,720
Other: Check Run Satisfaction	23,275								23,275
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	3,980,788	941,030	543,468					1,254,110	6,719,396
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Unavailable Revenue	1,894,323		382,389	279,313				227,786	2,783,811
Other: _____									
TOTAL DEFERRED INFLOWS OF RESOURCES	1,894,323		382,389	279,313				227,786	2,783,811
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,875,111	941,030	925,857	279,313				1,481,896	9,503,207

County of NORTHUMBERLAND
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2014

	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		7,596						87,130	94,726
Requirement to be maintained intact									
Restricted fund balance									
Other: Restricted		444,404		4,465,883				6,990,682	11,900,969
Other: _____									
Committed fund balance									
Other: _____									
Assigned fund balance									
Other: _____									
Unassigned fund balance*	1,656,476								1,656,476
TOTAL FUND BALANCE	1,656,476	452,000		4,465,883				7,077,812	13,652,171
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	7,531,587	1,393,030	925,857	4,745,196				8,559,708	23,155,378

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	404,324
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-32,077,129
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	2,783,811
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	-246,702
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	28,406,326
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	12,922,801

County of NORTHUMBERLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2014

	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	15,720,512			2,724,308					18,444,820
Per capita	225,423								225,423
Hotel room rental	41,353								41,353
TOTAL TAXES	15,987,288			2,724,308					18,711,596

INTERGOVERNMENTAL REVENUES:

Federal		846,884						1,685,861	2,532,745
State	839,389	6,140,250	7,238,278					8,533,022	22,750,939
Local government units	91,592							110,028	201,620
Combination	49,154							45,399	94,553
TOTAL INTERGOVERNMENTAL REVENUES	980,135	6,987,134	7,238,278					10,374,310	25,579,857
Charges for Service	2,672,615	839,824	196,166					890,411	4,599,016
	2,672,615	839,824	196,166					890,411	4,599,016

MISCELLANEOUS REVENUES:

Interest earnings	113,305	3,924		2,528,176				35,520	2,680,925
Rents	135,371								135,371
Private contributions and donations			7,833					15,948	23,781
Other: Misc.	704,517	2,468,827	7,083	252				104,725	3,285,404
Other: Fines, Costs, and Support	1,276,640		116,147					148,295	1,541,082
TOTAL MISCELLANEOUS REVENUES	2,229,833	2,472,751	131,063	2,528,428				304,488	7,666,563

TOTAL REVENUES

21,869,871	10,299,709	7,565,507	5,252,736					11,569,209	56,557,032
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EXPENDITURES:

General government - administrative	5,775,887								5,775,887
General government - judicial	5,235,518							1,386,657	6,622,175
Public safety	4,066							4,270,063	4,274,129

County of NORTHUMBERLAND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2014

	General	Mental Health/Mental Retardation	Children and Youth	Debt Service	Major #4	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
Corrections	5,958,563							2,476,496	8,435,059
Highways and streets								423,173	423,173
Health and welfare	141,431	10,172,839	8,951,005					6,603,170	25,868,445
Culture - recreation								147,695	147,695
Conservation	243,550								243,550
Community/urban redevelopment and housing								313,039	313,039
Debt Service				13,425,447					13,425,447
Other: Misc.								93,432	93,432
TOTAL EXPENDITURES	17,359,015	10,172,839	8,951,005	13,425,447				15,713,725	65,622,031
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-4,047,964	314,449	1,385,498					2,348,017	
TOTAL OTHER FINANCING SOURCES/ (USES)	-4,047,964	314,449	1,385,498					2,348,017	
CHANGE IN FUND BALANCES	462,892	441,319		-8,172,711				-1,796,499	-9,064,999
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	1,193,584	10,681		12,638,594				8,874,311	22,717,170
FUND BALANCES (DEFICIT) - END OF YEAR	1,656,476	452,000		4,465,883				7,077,812	13,652,171

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, 2014

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

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

-9,064,999

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

149,582

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

13,131,275

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

306,927

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

-667,402

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

760,452

Other: Other

178,805

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES**4,794,640**

County of NORTHUMBERLAND
STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2014

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								209,154
NET POSITION:								
Net investment in capital assets								
Restricted								404,324
Unrestricted								
TOTAL NET POSITION								404,324
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								613,478

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

Net Position of Business-type Activities

County of NORTHUMBERLAND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
Proprietary Funds
For the Year Ended December 31, 2014

	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>OPERATING REVENUES:</u>								
TOTAL OPERATING REVENUES								
<u>OPERATING EXPENSES:</u>								
Contracted services								21,262
Other: Claims								56,464
Other: Misc.								3,119
TOTAL OPERATING EXPENSES								80,845
OPERATING INCOME/(LOSS)								-80,845
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
Investment earnings								-53,255
Other: Contributions								280,562
Other: Interest								3,120
TOTAL NONOPERATING REVENUES/(EXPENSES)								230,427
CHANGE IN NET POSITION								149,582
NET POSITION - BEGINNING OF YEAR								254,742
NET POSITION - END OF YEAR								404,324

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

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Changes in Net Position of Business-type Activities



County of NORTHUMBERLAND
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2014

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ASSETS:</u>					
Cash and cash equivalents	5,563,083	1,989,458			
Receivables		39,517			
Investments, at fair value	75,460,110				
Due from other funds		15			
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents					
Investments					
Intergovernmental receivable					
Permanently restricted:					
Investments					
Other: Check Run Satisfaction		150			
Other: _____					
TOTAL ASSETS	81,023,193	2,029,140			
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>					
Other: _____					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	81,023,193	2,029,140			
<u>LIABILITIES:</u>					
Accounts payable and other current liabilities	20,725	57,728			
Due to other funds		45,217			
Due to other governments		209,500			
Funds held as fiduciary		877,798			
Other: Payments Liability		8,077			
Other: Unearned Revenue		830,820			
Other: _____					
TOTAL LIABILITIES	20,725	2,029,140			

County of NORTHUMBERLAND
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2014

	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	20,725	2,029,140			
<u>NET POSITION:</u>					
Assets held in trust for pension/other post employment ben	81,002,468				
Unrestricted (deficit)					
Other: _____					
TOTAL NET POSITION	81,002,468				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	81,023,193	2,029,140			

County of NORTHUMBERLAND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2014

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ADDITIONS:</u>					
Contributions					
Employer	1,135,549				
Plan members	1,060,075				
Other: Misc.	42,007				
TOTAL CONTRIBUTIONS	2,237,631				
<u>INVESTMENT EARNINGS:</u>					
Interest	456,002				
Net increase/(decrease) in the fair value of investments	3,935,637				
Other: Dividends	1,661,838				
TOTAL INVESTMENT EARNINGS	6,053,477				
Less Investment Expenses	401,899				
TOTAL ADDITIONS	7,889,209				
<u>DEDUCTIONS:</u>					
Benefits	5,779,737				
Administrative Expenses	100,553				
Other: Refund Of Contributions	293,062				
TOTAL DEDUCTIONS	6,173,352				
CHANGE IN NET POSITION	1,715,857				
NET POSITION - BEGINNING OF YEAR	79,286,611				

County of NORTHUMBERLAND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2014

Pension Agency Fiduciary #3 Fiduciary #4 Fiduciary #5

NET POSITION - END OF YEAR

81,002,468				
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County of NORTHUMBERLAND

December 31, 2014

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	3,410,000		565,000		2,845,000
NCA SERIES 2012	Note	2012	2021	5,200,000	5,200,000		605,000		4,595,000
SERIES 2012	Note	2012	2025	1,800,000	1,800,000		15,000		1,785,000
SERIES 2011A GO NOTE	Note	2011	2019	3,900,000	3,105,000		490,000		2,615,000
SERIES 2009 GO BOND	Bond	2009	2020	15,265,000	10,430,000		10,430,000		0
SERIES 2010 GO NOTE	Note	2010	2021	3,725,000	3,295,000		215,000		3,080,000
SERIES 2013 GO NOTE	Note	2013	2025	7,355,000	7,355,000		60,000		7,295,000
Revenue Bonds and Notes									
Lease Rental Debt									
BUILDING	Capital Leases	2012	2027	9,400,000	7,853,321		751,275		7,102,046
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 29,317,046

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount)

Net debt 29,317,046

** excludes unamortized premium/discount

County of NORTHUMBERLAND
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2014

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative

81,265

General Government - judicial

85,811

Emergency services

2,233,506

Highways and streets

167,703

Health and welfare

178,461

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

2,746,746

EMPLOYEE COMPENSATION

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

17,708,734

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, 2014. 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, 2014

SIGNATURE AND VERIFICATION

Signed: Christopher Grayson Controller

Subscribed and sworn to before me this 1 day of July, 2015.

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, 2014

NOTES / COMMENTS