

Required Supplementary Information

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)**
General Fund *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Revenues:				
Taxes:				
Real estate taxes	\$ 37,234,991	37,234,991	37,452,773	217,782
Per capita taxes	656,087	656,087	663,574	7,487
Library taxes	2,933,172	2,933,172	2,969,121	35,949
Licenses and permits	81,190	81,190	104,440	23,250
Grants	3,510,042	3,498,151	3,061,149	(437,002)
County charges	9,471,987	9,471,987	10,733,234	1,261,247
Court costs, fines, and forfeits	491,000	491,000	627,966	136,966
Interest	1,094,020	1,105,911	1,546,736	440,825
Contributions and other	97,250	97,250	138,350	41,100
Payment in lieu of taxes	79,810	79,810	143,355	63,545
Total revenues	<u>55,649,549</u>	<u>55,649,549</u>	<u>57,440,698</u>	<u>1,791,149</u>
Expenditures:				
Current:				
General government – administrative:				
Commissioners	674,217	679,506	671,519	7,987
Solicitors	267,844	271,075	258,038	13,037
Elections	785,348	1,035,106	874,679	160,427
Controller	918,898	900,405	895,075	5,330
Finance office	681,272	656,416	650,190	6,226
Tax claims	181,294	174,668	174,365	303
Treasurer	263,681	259,916	255,012	4,904
Tax collectors administration	427,662	426,663	397,690	28,973
Personnel	449,524	445,468	425,459	20,009
Tax assessment	1,274,436	1,200,218	1,161,903	38,315
Recorder of Deeds	505,207	496,351	492,627	3,724
Administrative services	292,218	253,689	202,973	50,716
Information management and technology office	1,442,790	1,485,945	1,471,264	14,681
Enterprise resource management office	555,936	515,085	449,577	65,508
Insurance	385,093	330,226	322,168	8,058
Human services fiscal operations	136,053	133,021	133,968	(947)
County buildings	2,258,205	2,221,942	1,493,175	728,767
Planning	672,987	704,475	659,150	45,325
Pooled reserves-program innovation, improvements and contingencies	850,000	—	—	—
Pooled reserves-contingencies	700,000	—	—	—
Debt retirement	4,898	8,733	6,762	1,971
Pennsylvania history and museum grant	5,120	5,120	174	4,946
Homestead	31,658	48,863	41,866	6,997
DCNR Grant	52,250	52,250	13,393	38,857
Program subsidy	101,400	101,400	76,400	25,000
Total general government – administrative	<u>13,917,991</u>	<u>12,406,541</u>	<u>11,127,427</u>	<u>1,279,114</u>
General government – judicial:				
Building security	430,576	419,782	397,492	22,290
Courts	2,291,930	2,382,810	2,336,561	46,249
Court appointed advocate	120,618	119,210	119,511	(301)
District judges	2,435,590	2,444,474	2,414,983	29,491
Law library	180,148	207,369	206,852	517
Clerk of Court	622,576	616,402	592,390	24,012
Coroner	610,616	620,687	617,320	3,367
Court administrator	8,197	7,537	6,453	1,084

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)**
General Fund *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Expenditures (continued):				
Current (continued):				
General government - judicial (continued):				
Public defender	\$ 987,975	951,294	943,077	8,217
District Attorney	1,712,425	1,768,072	1,766,614	1,458
Prothonotary	495,934	456,480	428,007	28,473
Register of Wills	447,917	439,951	410,449	29,502
Sheriff	2,207,493	2,241,296	2,238,356	2,940
Total general government – judicial	<u>12,551,995</u>	<u>12,675,364</u>	<u>12,478,065</u>	<u>197,299</u>
Public safety:				
DA crime investigation	388,443	332,398	328,179	4,219
DA justice services	195,095	196,287	195,873	414
DA forensic lab	—	28,000	22,290	5,710
Prison	8,003,766	8,822,150	8,702,732	119,418
Probation and parole	4,231,414	4,339,174	4,339,970	(796)
Emergency management & communications	359,914	338,651	321,600	17,051
Vector control	322,503	304,567	283,186	21,381
Fire training	76,643	75,155	13,236	61,919
Public safety	287,813	336,071	325,488	10,583
Total public safety	<u>13,865,591</u>	<u>14,772,453</u>	<u>14,532,554</u>	<u>239,899</u>
Human services	203,779	198,047	194,754	3,293
Culture and recreation	3,712,789	3,723,207	3,721,724	1,483
Conservation and development	666,459	764,492	612,838	151,654
Economic development	2,515,511	2,161,755	1,960,032	201,723
Total expenditures	<u>47,434,115</u>	<u>46,701,859</u>	<u>44,627,394</u>	<u>2,074,465</u>
Excess of revenues over expenditures	<u>8,215,434</u>	<u>8,947,690</u>	<u>12,813,304</u>	<u>3,865,614</u>
Other financing sources (uses):				
Transfers in	247,055	247,055	1,022,101	775,046
Transfers out	(9,678,995)	(10,411,251)	(9,326,195)	1,085,056
Total other financing sources (uses)	<u>(9,431,940)</u>	<u>(10,164,196)</u>	<u>(8,304,094)</u>	<u>1,860,102</u>
Net change in fund balance	(1,216,506)	(1,216,506)	4,509,210	5,725,716
Fund balance at beginning of year, as restated	<u>11,000,000</u>	<u>11,000,000</u>	<u>16,433,303</u>	<u>5,433,303</u>
Fund balance at end of year	<u>\$ 9,783,494</u>	<u>9,783,494</u>	<u>20,942,513</u>	<u>11,159,019</u>

The notes to required supplementary information are an integral part of this schedule.

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

Mental Health/Mental Retardation

For the year ended June 30, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Revenues:				
Grants	\$ 30,569,195	32,784,003	30,913,994	(1,870,009)
Interest	190,000	481,961	481,961	—
Contributions and other	123,939	121,713	122,775	1,062
Total revenues	30,883,134	33,387,677	31,518,730	(1,868,947)
Expenditures:				
Current:				
Human services	31,429,132	33,956,203	32,132,306	1,823,897
Capital outlay	19,000	28,386	26,647	1,739
Total expenditures	31,448,132	33,984,589	32,158,953	1,825,636
Deficiency of revenues under expenditures	(564,998)	(596,912)	(640,223)	(43,311)
Other financing sources (uses):				
Transfers in	584,998	616,912	643,556	26,644
Transfers out	(20,000)	(20,000)	(3,333)	16,667
Total other financing sources (uses)	564,998	596,912	640,223	43,311
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at end of year	\$ —	—	—	—

The notes to required supplementary information are an integral part of this schedule.

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

Children and Youth

For the year ended June 30, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual Amounts	Amended Budget
Revenues:				
Grants	\$ 9,443,117	9,496,460	9,401,821	(94,639)
County charges	368,293	457,499	491,948	34,449
Contributions and others	—	—	2,905	2,905
Total revenues	<u>9,811,410</u>	<u>9,953,959</u>	<u>9,896,674</u>	<u>(57,285)</u>
Expenditures:				
Current:				
Human services	11,740,583	12,428,184	12,400,660	27,524
Capital outlay	35,569	31,250	31,250	—
Total expenditures	<u>11,776,152</u>	<u>12,459,434</u>	<u>12,431,910</u>	<u>27,524</u>
Deficiency of revenues under expenditures	<u>(1,964,742)</u>	<u>(2,505,475)</u>	<u>(2,535,236)</u>	<u>(29,761)</u>
Other financing sources (uses):				
Transfers in	2,039,932	2,577,604	2,607,365	29,761
Transfers out	(75,190)	(72,129)	(72,129)	—
Total other financing sources (uses)	<u>1,964,742</u>	<u>2,505,475</u>	<u>2,535,236</u>	<u>29,761</u>
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at end of year	\$ —	—	—	—

The notes to required supplementary information are an integral part of this schedule.

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

HealthChoices-Cumberland County

For the year ended June 30, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Revenues:				
Grants	\$ 22,907,773	22,907,773	22,152,246	(755,527)
Interest	15,000	15,000	19,489	4,489
Total revenues	<u>22,922,773</u>	<u>22,922,773</u>	<u>22,171,735</u>	<u>(751,038)</u>
Expenditures:				
Current:				
Human services	22,922,773	22,922,767	22,171,729	751,038
Total expenditures	<u>22,922,773</u>	<u>22,922,767</u>	<u>22,171,729</u>	<u>751,038</u>
Excess of revenues over expenditures	—	6	6	—
Other financing sources (uses):				
Transfers out	—	(6)	(6)	—
Total other financing sources (uses)	—	(6)	(6)	—
Net change in fund balance	—	—	—	—
Fund balance at beginning of year	—	—	—	—
Fund balance at end of year	\$ —	—	—	—

The notes to required supplementary information are an integral part of this schedule.

REQUIRED SUPPLEMENTARY INFORMATION**EMPLOYEE'S RETIREMENT PLAN****COUNTY OF CUMBERLAND, PENNSYLVANIA****December 31, 2002-2007****Schedule of Funding Progress**

(Unaudited)

(1) Actuarial Valuation Date	(2) Actuarial Value of Assets	(3) Actuarial Accrued Liability- Entry Age	(4) Unfunded Actuarial Accrued Liability	(5) Funded Ratio (2/3)	(6) Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll (4/6)
1/1/05(a)	\$84,105,420	\$95,733,266	\$11,627,846	87.9%	\$40,117,850	29.0%
1/1/06	91,003,246	103,853,132	12,849,886	87.6%	39,731,561	32.3%
1/1/07	98,379,217	113,652,216	15,272,999	86.6%	43,083,443	35.4%
1/1/08	114,308,129	124,585,352	10,277,223	91.8%	45,483,821	22.6%

(a) prior to 2005, the aggregate actuarial cost method was used to determine the County's annual required contribution. Separate determination of the unfunded actuarial liability is not part of the aggregate cost method and as such, the unfunded actuarial liability for those years was not required to be reported.

Schedule of Employer's Contributions

(Unaudited)

Year Ended December 31	Annual Required Contribution	County Contribution	Percentage Contributed
2002	\$ 53,411	53,411	100%
2003	1,192,646	1,192,646	100%
2004	2,084,919	2,084,919	100%
2005	2,421,626	2,421,626	100%
2006	2,611,643	2,611,643	100%
2007	3,018,632	3,018,632	100%

The information presented in the above schedule was determined as part of the actuarial valuations at the dates indicated.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

EMPLOYEE'S RETIREMENT PLAN

COUNTY OF CUMBERLAND, PENNSYLVANIA

December 31, 2007

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2008
Actuarial cost method	Entry age
Method used to value assets:	Five-year smoothed market
Actuarial assumptions:	
Inflation rate	3%
Investment rate of return	7 1/2%
Projected salary increases	4 1/4% - 4 1/2%; graduated 1/4% increment over next year
Amortization method:	level percentage of projected payroll
Amortization period:	30 years (beginning 1/1/05; 27 years remaining)
Amortization approach:	closed basis

1. Budgetary Information

Formal budgetary accounting is employed as a management control in the County's governmental funds. Annual operating budgets are adopted each year through the passage of an annual budget ordinance.

With the exception of the general fund, all funds perform their budgeting according to generally accepted accounting principles (GAAP).

The general fund presentation in the basic financial statements is made up of several consolidated funds; whereas, in the legally adopted budget, these funds are budgeted separately. Therefore, these funds are added to the general fund on a budgetary basis in order to reconcile to the general fund presentation in the basic financial statements. The schedule of revenues, expenditures and changes in fund balances – budget and actual schedules for the other general fund programs are presented in Supplementary Information.

The legally adopted budget does not include the Cumberland Area Economic Development Corporation (a blended component unit), Cumberland County Industrial Development Authority (a component unit) and certain District Attorney Programs. Additionally, the County budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP. Accordingly, the applicable columns of the general fund schedule of revenues, expenditures and changes in fund balances – budget and actual (budget basis) exclude amounts relating to the unbudgeted amounts and include amounts related to indirect costs.

Funds contained in the legally adopted budget are presented on either a calendar year ended December 31, 2007, or on a fiscal year ended June 30, 2007. The year ended is indicated on each statement.

A reconciliation of the net change in fund balance from a budget basis to a GAAP basis for budgeted and unbudgeted activity and for fund structure differences for the year ended December 31, 2007, follows:

<u>General Fund</u>	
Budgetary basis- net change in fund balance	\$ 4,509,210
Adjustments:	
To adjust revenues, expenditures and other financing sources/uses:	
Net fund unbudgeted revenues, expenditures and other financing sources/uses:	174,305
Fund balance effect from funds included in GAAP statements:	
DA - metro data conversion	(1,013)
Criminal justice and intermediate punishment	2,188
Offender supervision fund	29,980
Agricultural easement program	(2,440,005)
County election fund	<u>(97,178)</u>
GAAP basis - net change in fund balance	\$ <u>2,177,487</u>

The County of Cumberland follows these procedures in establishing the budget data presented in the budgetary comparison schedules:

1. During the months of February and March for fiscal budgets, and July and August for calendar funds, each department reviews current and prior year financial information to develop budget projections for the upcoming fiscal year. These projections often are developed in consultation with the County Finance Office. The results are submitted by each department in a standard format to the County Finance Office as a preliminary budget proposal.
2. The County Finance Office reviews all submissions and consults with departments as needed to substantiate the basis for requests and to refine the budget projections. The County Finance Office makes necessary adjustments to department submissions and compiles the data for presentation to the Board of County Commissioners, which occurs during a public hearing process.
3. The County Finance Office and the Chief Operations Officer develop a revenue projection and financing strategy in support of the proposed budget. A preliminary budget including revenue and expenditure projections is submitted to the County Commissioners for consideration.
4. The final budget is presented to the County Commissioners and after proper public notice is placed on display for a period of 20 days in accordance with the County Code. The County Commissioners adopt the budget after the necessary inspection period by enacting a formal budget resolution. The resulting budget is published in written form.
5. The County Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand. These funds include amounts estimated to be received within the fiscal year and not otherwise appropriated as well as the proceeds of any borrowing authorized by law. The County Commissioners may authorize the transfer of all or part of any unencumbered balances. The County Commissioners must approve changes to overall appropriations at the fund level. Therefore, the legal level of budgetary responsibility is by fund.

During the year, no general fund supplemental appropriations were enacted. The schedule of revenues, expenditures and changes in fund balances – budget and actual (budget basis) reflects this.

Actual expenditures and operating transfers out may not legally exceed “budget” appropriations at the individual fund level.

Encumbered and unencumbered appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

Supplementary Information

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Nonmajor Governmental Fund Combining Statements

NONMAJOR GOVERNMENTAL FUNDS

DESCRIPTION OF FUNDS

Special Revenue Funds

Governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

- 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 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.
- Recycling and waste fund – Used to account for grants to fund the operation of the County recycling and waste plan.
- Landfill post-closure trust fund – Used to account for cash, investments and interest earnings resulting from contributions made by municipal landfill owners to the County in prior periods. The funds may be utilized by the County to fund the County's Conservation District, fund growing greener initiatives, protect farmland or fund debt service on bond issues to fund such expenditures. The proceeds from this fund were transferred to the General Fund and the fund was closed by the end of year.
- 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.

NONMAJOR GOVERNMENTAL FUNDS

DESCRIPTION OF FUNDS

- Hotel tax fund – Used to account for revenues received from the hotel occupancy tax to fund countywide tourism.
- Cumberland Area Economic Development Corporation (CAEDC) - CAEDC's mission is to preserve, facilitate, promote and foster economic development within Cumberland County and the surrounding regions. CAEDC is a governmental not-for-profit entity that, despite being legally separate, is reported as a blended component unit (a non-major, special revenue fund), due to the fact that CAEDC's governing body is substantively the same as that of the County.

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.

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	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	\$ 51,750	136,741	5,513	—	—	11,036	—
Investments	—	—	565,000	—	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	925,980	311,713	470,755	—	727,868	284,567	—
Accounts receivable	—	—	58,271	—	301,700	90,382	—
Due from other funds	—	—	—	53,346	872,553	562,108	12,827
Prepaid items	—	—	1,500	—	—	—	1,717
Restricted cash	—	—	—	—	—	—	—
Total assets	\$ 977,730	448,454	1,101,039	53,346	1,902,121	948,093	14,544
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 207,152	12,847	283,920	12,152	673,298	253,851	3,605
Accrued liabilities and withholdings	—	37,544	27,220	2,536	7,384	17,160	10,939
Due to other funds	—	347,128	251,091	—	—	—	—
Deferred revenue	—	—	106,303	38,658	43,526	37,551	—
Funds held as fiduciary	—	5,969	—	—	—	—	—
Total liabilities	\$ 207,152	403,488	668,534	53,346	724,208	308,562	14,544
Fund balances:							
Unreserved, undesignated	770,578	44,966	432,505	—	1,177,913	639,531	—
Total fund balances	770,578	44,966	432,505	—	1,177,913	639,531	—
Total liabilities and fund balances	\$ 977,730	448,454	1,101,039	53,346	1,902,121	948,093	14,544

(Continued)

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue											
	Witness Assistance	ARD/DUI Program	Records Improvement	Recycling	Landfill	Post-closure Trust Fund	Affordable Housing	Exit 44 Study				
				and Waste								
(Continued)												
Assets												
Cash and cash equivalents	\$ —	—	849,087	302	—	55,723	—					
Investments	—	—	—	2,304,000	—	—	—					
Receivables:												
Taxes	—	—	—	—	—	—	—					
Due from other governments	13,204	—	—	54,940	—	—	16,452					
Accounts receivable	10,978	—	—	—	—	—	—					
Due from other funds	33,037	59	—	—	—	—	—					
Prepaid items	7,034	—	—	—	—	—	—					
Restricted cash	—	—	—	—	—	—	—					
Total assets	\$ 64,253	59	849,087	2,359,242	—	55,723	16,452					
Liabilities and fund balances												
Liabilities:												
Accounts payable	\$ 7,613	59	37,876	663	—	14,595	16,452					
Accrued liabilities and withholdings	5,645	—	447	3,592	—	—	—					
Due to other funds	—	—	756	107,893	—	12,751	—					
Deferred revenue	—	—	—	15,200	—	—	—					
Funds held as fiduciary	—	—	—	—	—	—	—					
Total liabilities	\$ 13,258	59	39,079	127,348	—	27,346	16,452					
Fund balances:												
Unreserved, undesignated	50,995	—	810,008	2,231,894	—	28,377	—					
Total fund balances	50,995	—	810,008	2,231,894	—	28,377	—					
Total liabilities and fund balances	\$ 64,253	59	849,087	2,359,242	—	55,723	16,452					

(Continued)

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue			Total Nonmajor Governmental Funds		
	Hotel Tax	CAEDC	Total	Debt Service	Capital Projects	
(Continued)						
Assets						
Cash and cash equivalents	\$ 535,942	669,574	2,315,668	—	—	2,315,668
Investments	—	—	2,869,000	—	—	2,869,000
Receivables:						
Taxes	56,639	—	56,639	—	—	56,639
Due from other governments	—	104,560	2,910,039	—	—	2,910,039
Accounts receivable	—	—	461,331	—	—	461,331
Due from other funds	—	231,743	1,765,673	—	—	1,765,673
Prepaid items	—	16,091	26,342	—	—	26,342
Restricted cash	—	—	—	—	4,448,628	4,448,628
Total assets	\$ 592,581	1,021,968	10,404,692	—	4,448,628	14,853,320
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ —	114,022	1,638,105	—	392,406	2,030,511
Accrued liabilities and withholdings	—	—	112,467	—	1,877	114,344
Due to other funds	592,581	—	1,312,200	—	11,927	1,324,127
Deferred revenue	—	100,684	341,922	—	—	341,922
Funds held as fiduciary	—	—	5,969	—	—	5,969
Total liabilities	\$ 592,581	214,706	3,410,663	—	406,210	3,816,873
Fund balances:						
Unreserved, undesignated	—	807,262	6,994,029	—	4,042,418	11,036,447
Total fund balances	—	807,262	6,994,029	—	4,042,418	11,036,447
Total liabilities and fund balances	\$ 592,581	1,021,968	10,404,692	—	4,448,628	14,853,320

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES**

Nonmajor Governmental Funds

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

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	2,238,538	1,999,996	4,004,023	387,608	4,147,299	2,587,151	—
County charges	53,110	36,890	110,770	—	364,704	230,855	109,969
Court costs, fines and forfeitures	—	17,041	—	—	—	125,868	211,098
Interest	29,083	3,825	32,635	3,756	2,238	—	—
Contributions and other	—	—	29,490	—	1,975	19,847	—
Total revenues	<u>2,320,731</u>	<u>2,057,752</u>	<u>4,176,918</u>	<u>391,364</u>	<u>4,516,216</u>	<u>2,963,721</u>	<u>321,067</u>
Expenditures:							
Current:							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,693,395	—	—	—	—	696,131
Public works and enterprises	394,443	—	—	—	—	—	—
Human services	—	—	4,264,224	267,292	4,389,777	3,230,289	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Capital outlay	1,830,516	4,544	—	—	8,613	28,970	1,855
Payments to other governments	59,272	—	—	—	—	—	—
Total expenditures	<u>2,284,231</u>	<u>2,697,939</u>	<u>4,264,224</u>	<u>267,292</u>	<u>4,398,390</u>	<u>3,259,259</u>	<u>697,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,500</u>	<u>(640,187)</u>	<u>(87,306)</u>	<u>124,072</u>	<u>117,826</u>	<u>(295,538)</u>	<u>(376,919)</u>
Other financing sources (uses):							
Transfers in	—	708,426	123,994	—	—	289,209	376,919
Transfers out	—	(23,273)	—	(124,072)	(112,308)	—	—
Proceeds from sale of assets	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>685,153</u>	<u>123,994</u>	<u>(124,072)</u>	<u>(112,308)</u>	<u>289,209</u>	<u>376,919</u>
Net changes in fund balance	<u>36,500</u>	<u>44,966</u>	<u>36,688</u>	<u>—</u>	<u>5,518</u>	<u>(6,329)</u>	<u>—</u>
Fund balances, beginning of year	<u>734,078</u>	<u>—</u>	<u>395,817</u>	<u>—</u>	<u>1,172,395</u>	<u>645,860</u>	<u>—</u>
Fund balances, end of year	<u>\$ 770,578</u>	<u>44,966</u>	<u>432,505</u>	<u>—</u>	<u>1,177,913</u>	<u>639,531</u>	<u>—</u>

(Continued)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Nonmajor Governmental Funds

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)	Special Revenue							
	Witness Assistance	ARD/DUI Program	Records Improvement	Recycling and Waste	Landfill Post-closure Trust Fund	Affordable Housing	Exit 44 Study	
	\$							
Revenues:								
Taxes	—	—	—	—	—	—	—	—
Grants	252,719	—	—	56,773	—	—	—	425,888
County charges	19,949	421,893	221,346	266,099	—	265,108	—	—
Court costs, fines and forfeitures	—	—	—	—	—	—	—	—
Interest	—	—	28,822	116,341	19,117	248	—	—
Contributions and other	8,473	—	—	260	—	—	—	—
Total revenues	<u>281,141</u>	<u>421,893</u>	<u>250,168</u>	<u>439,473</u>	<u>19,117</u>	<u>265,356</u>	<u>425,888</u>	
Expenditures:								
Current:								
General government – administrative	—	—	288,125	—	—	46,332	—	—
General government – judicial	—	145,894	—	—	—	—	—	—
Public works and enterprises	—	—	—	539,745	—	—	—	—
Human services	392,197	—	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	5,697	—	425,888	—
Economic development and assistance	—	—	—	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—	—
Capital outlay	7,251	—	159,474	—	—	—	—	—
Payments to other governments	—	—	—	—	—	199,555	—	—
Total expenditures	<u>399,448</u>	<u>145,894</u>	<u>447,599</u>	<u>539,745</u>	<u>5,697</u>	<u>245,887</u>	<u>425,888</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>(118,307)</u>	<u>275,999</u>	<u>(197,431)</u>	<u>(100,272)</u>	<u>13,420</u>	<u>19,469</u>	<u>—</u>	
Other financing sources (uses):								
Transfers in	123,735	—	—	—	—	—	—	—
Transfers out	—	(275,999)	—	(48,000)	(735,073)	—	—	—
Proceeds from sale of assets	—	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>123,735</u>	<u>(275,999)</u>	<u>—</u>	<u>(48,000)</u>	<u>(735,073)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net changes in fund balance	5,428	—	(197,431)	(148,272)	(721,653)	19,469	—	—
Fund balances, beginning of year	45,567	—	1,007,439	2,380,166	721,653	8,908	—	—
Fund balances, end of year	<u>\$ 50,995</u>	<u>—</u>	<u>810,008</u>	<u>2,231,894</u>	<u>—</u>	<u>28,377</u>	<u>—</u>	<u>—</u>

(Continued)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Nonmajor Governmental Funds

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)	Special Revenue					Total Nonmajor Governmental Funds
	Hotel Tax	CAEDC	Total	Debt Service	Capital Projects	
	—	—	—	—	—	—
Revenues:						
Taxes	\$ 1,057,801	—	1,057,801	—	—	1,057,801
Grants	—	78,414	16,178,409	—	—	16,178,409
County charges	—	127,175	2,227,868	—	—	2,227,868
Court costs, fines and forfeitures	—	—	354,007	—	—	354,007
Interest	18,758	11,579	266,402	66	316,923	583,391
Contributions and other	—	—	60,045	—	—	60,045
Total revenues	1,076,559	217,168	20,144,532	66	316,923	20,461,521
Expenditures:						
Current:						
General government – administrative	—	—	334,457	—	116,957	451,414
General government – judicial	—	—	3,535,420	—	—	3,535,420
Public works and enterprises	—	—	934,188	—	—	934,188
Human services	—	—	12,543,779	—	—	12,543,779
Culture and recreation	21,152	—	21,152	—	—	21,152
Conservation and development	—	—	431,585	—	—	431,585
Economic development and assistance	—	1,024,090	1,024,090	—	—	1,024,090
Debt service:						
Principal retirement	—	—	—	1,468,327	—	1,468,327
Debt interest	—	—	—	957,841	—	957,841
Capital outlay	—	13,038	2,054,261	—	1,090,491	3,144,752
Payments to other governments	—	—	258,827	—	—	258,827
Total expenditures	21,152	1,037,128	21,137,759	2,426,168	1,207,448	24,771,375
Excess (deficiency) of revenues over (under) expenditures	1,055,407	(819,960)	(993,227)	(2,426,102)	(890,525)	(4,309,854)
Other financing sources (uses):						
Transfers in	—	1,127,585	2,749,868	2,423,779	—	5,173,647
Transfers out	(1,055,407)	—	(2,374,132)	—	—	(2,374,132)
Proceeds from sale of assets	—	—	—	—	84,350	84,350
Total other financing sources (uses)	(1,055,407)	1,127,585	375,736	2,423,779	84,350	2,883,865
Net changes in fund balance	—	307,625	(617,491)	(2,323)	(806,175)	(1,425,989)
Fund balances, beginning of year	—	499,637	7,611,520	2,323	4,848,593	12,462,436
Fund balances, end of year	\$ —	807,262	6,994,029	—	4,042,418	11,036,447

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Nonmajor Governmental Fund Budgetary Schedules

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

Liquid Fuels Tax

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants:				
Liquid fuels tax	\$ 2,342,610	2,840,510	2,238,538	(601,972)
County charges	51,095	62,345	53,110	(9,235)
Interest	8,500	8,500	29,083	20,583
Total revenues	<u>2,402,205</u>	<u>2,911,355</u>	<u>2,320,731</u>	<u>(590,624)</u>
Expenditures:				
Current:				
Public works and enterprises	248,459	488,339	394,443	93,896
Capital outlay	2,043,800	2,399,920	1,830,516	569,404
Payments to other governments	119,158	119,158	59,272	59,886
Total expenditures	<u>2,411,417</u>	<u>3,007,417</u>	<u>2,284,231</u>	<u>723,186</u>
Excess (deficiency) of revenues over (under) expenditures	(9,212)	(96,062)	36,500	132,562
Fund balance, beginning of year	<u>546,336</u>	<u>546,336</u>	<u>734,078</u>	<u>187,742</u>
Fund balance, end of year	<u>\$ 537,124</u>	<u>450,274</u>	<u>770,578</u>	<u>320,304</u>

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

Domestic Relations Office

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 2,030,000	2,030,000	1,999,996	(30,004)
County charges	36,155	36,155	36,890	735
Court costs, fines, and forfeitures	14,000	14,000	17,041	3,041
Interest	3,300	3,300	3,825	525
Total revenues	<u>2,083,455</u>	<u>2,083,455</u>	<u>2,057,752</u>	<u>(25,703)</u>
Expenditures:				
Current:				
General government – judicial	2,883,291	2,883,291	2,693,395	189,896
Capital outlay	5,000	5,000	4,544	456
Total expenditures	<u>2,888,291</u>	<u>2,888,291</u>	<u>2,697,939</u>	<u>190,352</u>
Deficiency of revenues under expenditures	<u>(804,836)</u>	<u>(804,836)</u>	<u>(640,187)</u>	<u>164,649</u>
Other financing sources (uses):				
Transfers in	829,021	829,021	708,426	(120,595)
Transfers out	(24,185)	(24,185)	(23,273)	912
Total other financing sources (uses)	<u>804,836</u>	<u>804,836</u>	<u>685,153</u>	<u>(119,683)</u>
Net change in fund balance	—	—	44,966	44,966
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	<u>44,966</u>	<u>44,966</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Office of Aging *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 3,636,335	3,807,235	3,885,521	78,286
County charges	106,000	106,000	110,319	4,319
Interest	20,500	20,500	33,464	12,964
Contributions and other	21,450	64,977	75,040	10,063
 Total revenues	 3,784,285	 3,998,712	 4,104,344	 105,632
Expenditures:				
Current:				
Human services	4,156,186	4,272,819	4,160,025	112,794
Capital outlay	20,000	24,000	23,039	961
 Total expenditures	 4,176,186	 4,296,819	 4,183,064	 113,755
 Deficiency of revenues under expenditures	 (391,901)	 (298,107)	 (78,720)	 219,387
Other financing sources:				
Transfers in	44,000	215,000	124,393	(90,607)
 Total other financing sources	 44,000	 215,000	 124,393	 (90,607)
 Net change in fund balance	 (347,901)	 (83,107)	 45,673	 128,780
 Fund balance, beginning of year	 404,315	 404,315	 514,480	 110,165
 Fund balance, end of year	 \$ 56,414	 321,208	 560,153	 238,945

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

Human Services Development

For the year ended June 30, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 385,038	409,474	409,474	—
Interest	1,000	3,756	3,756	—
Contributions and other	—	47	47	—
Total revenues	<u>386,038</u>	<u>413,277</u>	<u>413,277</u>	<u>—</u>
Expenditures:				
Current:				
Human services	290,383	286,280	280,084	6,196
Capital outlay	1,500	1,121	1,121	—
Total expenditures	<u>291,883</u>	<u>287,401</u>	<u>281,205</u>	<u>6,196</u>
Excess of revenues over expenditures	<u>94,155</u>	<u>125,876</u>	<u>132,072</u>	<u>6,196</u>
Other financing sources (uses):				
Transfers in	—	6,196	—	(6,196)
Transfers out	(94,155)	(132,072)	(132,072)	—
Total other financing sources (uses):	<u>(94,155)</u>	<u>(125,876)</u>	<u>(132,072)</u>	<u>(6,196)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Food and Shelter *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 3,787,194	3,916,217	4,055,495
County charges	286,618	298,839	319,364
Interest	1,000	1,630	2,238
Contributions and other	2,920	2,920	1,975
 Total revenues	 4,077,732	 4,219,606	 4,379,072
 Expenditures:			
Current:			
Human services	4,076,441	4,258,232	4,217,873
Capital outlay	4,000	11,887	11,887
 Total expenditures	 4,080,441	 4,270,119	 4,229,760
 Excess (deficiency) of revenues over (under) expenditures	 (2,709)	 (50,513)	 149,312
			199,825
Other financing sources (uses):			
Transfers in	14,000	—	—
Transfers out	(81,000)	(128,717)	(112,707)
 Total other financing sources (uses)	 (67,000)	 (128,717)	 (112,707)
 Net change in fund balance	 (69,709)	 (179,230)	 36,605
 Fund balance, beginning of year	 992,689	 992,689	 1,185,302
 Fund balance, end of year	 \$ 922,980	 813,459	 1,221,907
			408,448

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Drug and Alcohol *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 2,527,519	2,547,377	2,506,981	(40,396)
County charges	145,444	201,269	219,099	17,830
Court costs, fines and forfeitures	63,507	103,707	116,652	12,945
Contributions and other	12,611	18,036	21,326	3,290
 Total revenues	 2,749,081	 2,870,389	 2,864,058	 (6,331)
Expenditures:				
Current:				
Human services	3,071,020	3,323,669	3,118,596	205,073
Capital outlay	5,000	35,595	35,594	1
 Total expenditures	 3,076,020	 3,359,264	 3,154,190	 205,074
 Deficiency of revenues under expenditures	 (326,939)	 (488,875)	 (290,132)	 198,743
Other financing sources:				
Transfers in	326,939	329,880	274,153	(55,727)
 Total other financing sources	 326,939	 329,880	 274,153	 (55,727)
 Net change in fund balance	 —	 (158,995)	 (15,979)	 143,016
 Fund balance, beginning of year	 355,152	 355,152	 538,385	 183,233
 Fund balance, end of year	 \$ 355,152	 196,157	 522,406	 326,249

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Central Booking *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ 116,300	116,300	109,969
Court costs, fines and forfeitures	155,000	155,000	211,098
Total revenues	<u>271,300</u>	<u>271,300</u>	<u>321,067</u>
Expenditures:			
Current:			
General government – judicial	849,594	847,594	696,131
Capital outlay	-	2,000	1,855
Total expenditures	<u>849,594</u>	<u>849,594</u>	<u>697,986</u>
Deficiency of revenues under expenditures	<u>(578,294)</u>	<u>(578,294)</u>	<u>(376,919)</u>
Other financing sources:			
Transfers in	578,294	578,294	376,919
Total other financing sources	<u>578,294</u>	<u>578,294</u>	<u>376,919</u>
Net change in fund balance	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Witness Assistance *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 170,494	170,494	170,494	—
County charges	17,000	17,000	19,949	2,949
Contributions and other	—	—	8,473	8,473
Total revenues	<u>187,494</u>	<u>187,494</u>	<u>198,916</u>	<u>11,422</u>
Expenditures:				
Current:				
Human services	273,621	273,621	256,375	17,246
Capital outlay	—	7,255	7,251	4
Total expenditures	<u>273,621</u>	<u>280,876</u>	<u>263,626</u>	<u>17,250</u>
Deficiency of revenues under expenditures	(86,127)	(93,382)	(64,710)	28,672
Other financing sources:				
Transfers in	72,957	80,212	70,138	(10,074)
Total other financing sources	<u>72,957</u>	<u>80,212</u>	<u>70,138</u>	<u>(10,074)</u>
Net change in fund balance	(13,170)	(13,170)	5,428	18,598
Fund balance, beginning of year	25,911	25,911	45,567	19,656
Fund balance, end of year	<u>\$ 12,741</u>	<u>12,741</u>	<u>50,995</u>	<u>38,254</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Witness Assistance - VOCA *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 82,375	82,375	82,375
Total revenues	<u>82,375</u>	<u>82,375</u>	<u>82,375</u>
Expenditures:			
Current:			
Human services	136,139	134,317	131,525
Capital outlay	—	1,822	1,822
Total expenditures	<u>136,139</u>	<u>136,139</u>	<u>133,347</u>
Deficiency of revenues under expenditures	<u>(53,764)</u>	<u>(53,764)</u>	<u>(50,972)</u>
2,792			2,792
Other financing sources:			
Transfers in	53,764	53,764	50,972
Total other financing sources	<u>53,764</u>	<u>53,764</u>	<u>50,972</u>
Net change in fund balance	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
ARD/DUI Program *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ 366,000	434,660	421,893 (12,767)
Total revenues	366,000	434,660	421,893 (12,767)
Expenditures:			
Current:			
General government – judicial	137,890	150,660	145,894 4,766
Total expenditures	137,890	150,660	145,894 4,766
Excess of revenues over expenditures	228,110	284,000	275,999 (8,001)
Other financing uses:			
Transfers out	(228,110)	(284,000)	(275,999) 8,001
Total other financing uses	(228,110)	(284,000)	(275,999) 8,001
Net change in fund balance	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ —	—	—

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Records Improvement *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ 218,000	218,000	221,346
Interest	30,200	30,200	28,822
Total revenues	<u>248,200</u>	<u>248,200</u>	<u>250,168</u>
Expenditures:			
Current:			
General government – administrative	241,600	379,660	288,125
Capital outlay	45,000	235,940	159,474
Total expenditures	<u>286,600</u>	<u>615,600</u>	<u>447,599</u>
Deficiency of revenues under expenditures	<u>(38,400)</u>	<u>(367,400)</u>	<u>(197,431)</u>
Other financing sources (uses):			
Transfers in	—	—	610,263
Transfers out	—	(610,263)	(610,263)
Total other financing sources (uses)	<u>—</u>	<u>(610,263)</u>	<u>—</u>
Net change in fund balance	(38,400)	(977,663)	(197,431)
Fund balance, beginning of year	<u>910,056</u>	<u>910,056</u>	<u>1,007,439</u>
Fund balance, end of year	<u>\$ 871,656</u>	<u>(67,607)</u>	<u>810,008</u>
			<u>877,615</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Recycling and Waste *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Licenses and permits	\$ 11,500	11,500	—	(11,500)
Grants	1,043,693	1,064,493	56,773	(1,007,720)
County charges	29,750	29,750	266,099	236,349
Interest	40,500	40,500	116,341	75,841
Contributions and other	<u>1,000</u>	<u>1,000</u>	<u>260</u>	<u>(740)</u>
Total revenues	<u>1,126,443</u>	<u>1,147,243</u>	<u>439,473</u>	<u>(707,770)</u>
Expenditures:				
Current:				
Public works and enterprises	556,523	578,998	539,745	39,253
Capital outlay	<u>1,087,988</u>	<u>1,067,513</u>	<u>—</u>	<u>1,067,513</u>
Total expenditures	<u>1,644,511</u>	<u>1,646,511</u>	<u>539,745</u>	<u>1,106,766</u>
Deficiency of revenues under expenditures	<u>(518,068)</u>	<u>(499,268)</u>	<u>(100,272)</u>	<u>398,996</u>
Other financing uses:				
Transfers out	<u>(48,000)</u>	<u>(48,000)</u>	<u>(48,000)</u>	<u>—</u>
Total other financing uses	<u>(48,000)</u>	<u>(48,000)</u>	<u>(48,000)</u>	<u>—</u>
Net change in fund balance	<u>(566,068)</u>	<u>(547,268)</u>	<u>(148,272)</u>	<u>398,996</u>
Fund balance, beginning of year	<u>1,351,376</u>	<u>1,351,376</u>	<u>2,380,166</u>	<u>1,028,790</u>
Fund balance, end of year	<u>\$ 785,308</u>	<u>804,108</u>	<u>2,231,894</u>	<u>1,427,786</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Landfill Post - Closure Trust Fund *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Interest	\$ 22,000	22,000	19,117 (2,883)
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>19,117 (2,883)</u>
Expenditures:			
Current:			
Conservation and development	5,500	8,339	5,697 2,642
Total expenditures	<u>5,500</u>	<u>8,339</u>	<u>5,697 2,642</u>
Excess of revenues over expenditures	16,500	13,661	13,420 (241)
Other financing uses:			
Transfers out	—	(735,073)	(735,073) —
Total other financing uses	<u>—</u>	<u>(735,073)</u>	<u>(735,073) —</u>
Net change in fund balance	16,500	(721,412)	(721,653) (241)
Fund balance, beginning of year	<u>710,770</u>	<u>710,770</u>	<u>721,653 10,883</u>
Fund balance, end of year	<u>\$ 727,270</u>	<u>(10,642)</u>	<u>— 10,642</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Affordable Housing *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 295,000	295,000	265,108	(29,892)
Interest	2,900	2,900	248	(2,652)
Total revenues	<u>297,900</u>	<u>297,900</u>	<u>265,356</u>	<u>(32,544)</u>
Expenditures:				
Current:				
General government - administrative	45,774	48,622	46,332	2,290
Payments to other governments	270,000	267,152	199,555	67,597
Total expenditures	<u>315,774</u>	<u>315,774</u>	<u>245,887</u>	<u>69,887</u>
Excess (deficiency) of revenues over (under) expenditures	(17,874)	(17,874)	19,469	37,343
Fund balance, beginning of year	<u>24,797</u>	<u>24,797</u>	<u>8,908</u>	<u>(15,889)</u>
Fund balance, end of year	<u>\$ 6,923</u>	<u>6,923</u>	<u>28,377</u>	<u>21,454</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Exit 44 Study *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 100,000	550,000	425,888	(124,112)
Total revenues	100,000	550,000	425,888	(124,112)
Expenditures:				
Current:				
Conservation and development	100,000	550,000	425,888	124,112
Total expenditures	100,000	550,000	425,888	124,112
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Hotel Tax *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Taxes	\$ 912,000	1,087,000	1,057,801
Interest	10,000	10,000	18,758
Total revenues	<u>922,000</u>	<u>1,097,000</u>	<u>1,076,559</u>
			(20,441)
Expenditures:			
Current:			
Culture and recreation	18,240	21,740	21,152
Total expenditures	<u>18,240</u>	<u>21,740</u>	<u>21,152</u>
			588
Excess of revenues over expenditures	<u>903,760</u>	<u>1,075,260</u>	<u>1,055,407</u>
			(19,853)
Other financing uses:			
Transfers out	<u>(903,760)</u>	<u>(1,075,260)</u>	<u>(1,055,407)</u>
Total other financing uses	<u>(903,760)</u>	<u>(1,075,260)</u>	<u>(1,055,407)</u>
			19,853
Net change in fund balance	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Debt Service *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ —	—	66	66
Total revenues	—	—	66	66
Expenditures:				
Debt service:				
Principal retirement	1,465,716	1,465,716	1,468,327	(2,611)
Debt interest	961,376	961,376	957,841	3,535
Total expenditures	<u>2,427,092</u>	<u>2,427,092</u>	<u>2,426,168</u>	<u>924</u>
Deficiency of revenues under expenditures	<u>(2,427,092)</u>	<u>(2,427,092)</u>	<u>(2,426,102)</u>	<u>990</u>
Other financing sources:				
Transfers in	<u>2,427,092</u>	<u>2,427,092</u>	<u>2,423,779</u>	<u>(3,313)</u>
Total other financing sources	<u>2,427,092</u>	<u>2,427,092</u>	<u>2,423,779</u>	<u>(3,313)</u>
Net change in fund balance	—	—	(2,323)	(2,323)
Fund balance, beginning of year	—	—	2,323	2,323
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Capital Projects *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Interest	\$ 110,000	110,000	316,923
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>316,923</u>
Expenditures:			
Current:			
General government-administrative	96,990	149,341	116,957
Capital outlay	<u>3,960,000</u>	<u>3,995,993</u>	<u>1,090,491</u>
Total expenditures	<u>4,056,990</u>	<u>4,145,334</u>	<u>1,207,448</u>
Deficiency of revenues under expenditures	<u>(3,946,990)</u>	<u>(4,035,334)</u>	<u>(890,525)</u>
Other financing sources:			
Proceeds from sale of assets	—	—	84,350
Total other financing sources	<u>—</u>	<u>—</u>	<u>84,350</u>
Net change in fund balance	(3,946,990)	(4,035,334)	(806,175)
Fund balance, beginning of year	<u>3,946,990</u>	<u>3,946,990</u>	<u>4,848,593</u>
Fund balance, end of year	<u>\$ —</u>	<u>(88,344)</u>	<u>4,042,418</u>
			<u>901,603</u>
			<u>4,130,762</u>

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Other General Fund Budgetary Schedules

OTHER GENERAL FUND BUDGETARY SCHEDULES

DESCRIPTION OF FUNDS

Other General Fund Programs

The general fund presented in the basic financial statements is made up of several consolidated funds. The following programs are not included in the general fund schedule of revenues, expenditures and changes in fund balances – budget and actual. This section presents their budgetary schedules.

- Auto theft prevention authority – To conduct criminal investigations into all allegations of auto theft and related offenses such as car-jacking, vehicle vandalism and theft from vehicles, either through direct referrals or in cooperation with other law enforcement agencies.
- Insurance fraud prevention authority – To conduct criminal investigations into all allegations of insurance fraud and other related theft offenses, either through direct referrals or in cooperation with other law enforcement agencies.
- Criminal justice planning – To assist key decision makers with the development of a managed response to the issue of prison overcrowding.
- Offender supervision – To subsidize the operations of adult probation by providing additional monies for probation officers' salaries, safety equipment, and office supplies.
- Agricultural easement program – To protect prime agriculture soils by providing financial incentives to landowners to sell their development rights.
- County elections – To upgrade the County's voting equipment to electronic voting machines in all precincts.
- STOP Grant – To provide a coordinated approach using a detective, a victim advocate, and trial staff to combat the pervasive problem of violence against women with a concentration on the enforcement of protection from abuse orders.

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Auto Theft Prevention Authority *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 59,418	59,418	53,417	(6,001)
Interest	203	203	9	(194)
Total revenues	<u>59,621</u>	<u>59,621</u>	<u>53,426</u>	<u>(6,195)</u>
Expenditures:				
Current:				
Public safety	<u>59,621</u>	<u>59,621</u>	<u>53,426</u>	<u>6,195</u>
Total expenditures	<u>59,621</u>	<u>59,621</u>	<u>53,426</u>	<u>6,195</u>
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Insurance Fraud Prevention Authority *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 127,237	127,237	99,761	(27,476)
Interest	158	158	543	385
Total revenues	<u>127,395</u>	<u>127,395</u>	<u>100,304</u>	<u>(27,091)</u>
Expenditures:				
Current:				
Public safety	127,395	127,395	100,304	27,091
Total expenditures	<u>127,395</u>	<u>127,395</u>	<u>100,304</u>	<u>27,091</u>
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Criminal Justice Planning *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 417,078	417,078	416,424
County charges	—	1,500	1,475
Total revenues	<u>417,078</u>	<u>418,578</u>	<u>417,899</u>
Expenditures:			
Current:			
Human services	484,217	489,650	462,701
Capital outlay	5,296	1,363	1,363
Total expenditures	<u>489,513</u>	<u>491,013</u>	<u>464,064</u>
Deficiency of revenues under expenditures	<u>(72,435)</u>	<u>(72,435)</u>	<u>(46,165)</u>
Other financing sources:			
Transfers in	<u>72,435</u>	<u>72,435</u>	<u>47,640</u>
Total other financing sources	<u>72,435</u>	<u>72,435</u>	<u>47,640</u>
Net change in fund balance	<u>—</u>	<u>—</u>	<u>1,475</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>1,475</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Offender Supervision *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ —	—	538
Court costs, fines, and forfeitures	336,180	376,601	433,913
Total revenues	<u>336,180</u>	<u>376,601</u>	<u>434,451</u>
			57,850
Expenditures:			
Current:			
Public safety	298,485	341,278	307,182
Capital outlay	28,000	37,097	32,471
Total expenditures	<u>326,485</u>	<u>378,375</u>	<u>339,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,695</u>	<u>(1,774)</u>	<u>94,798</u>
			96,572
Other financing uses:			
Transfers out	(75,000)	(75,000)	(75,000)
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
Net change in fund balance	(65,305)	(76,774)	19,798
Fund balance, beginning of year	<u>468,386</u>	<u>468,386</u>	<u>514,982</u>
Fund balance, end of year	<u>\$ 403,081</u>	<u>391,612</u>	<u>534,780</u>
			143,168

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Agricultural Easement Program *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Interest	\$ 60,000	60,000	43,057 (16,943)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>43,057 (16,943)</u>
Expenditures:			
Current:			
Conservation and development	135,360	93,602	74,901 18,701
Capital outlay	2,927,914	2,476,311	2,175,206 301,105
Payments to other governments	<u>—</u>	<u>549,177</u>	<u>232,955 316,222</u>
Total expenditures	<u>3,063,274</u>	<u>3,119,090</u>	<u>2,483,062 636,028</u>
Deficiency of revenues under expenditures	(3,003,274)	(3,059,090)	(2,440,005) 619,085
Fund balance, beginning of year	<u>4,175,616</u>	<u>4,175,616</u>	<u>3,082,549 (1,093,067)</u>
Fund balance, end of year	<u>\$ 1,172,342</u>	<u>1,116,526</u>	<u>642,544 (473,982)</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
County Elections *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 2,158	2,158	—	(2,158)
Total revenues	<u>2,158</u>	<u>2,158</u>	<u>—</u>	<u>(2,158)</u>
Expenditures:				
Current:				
General government - administrative	1,079	53,016	50,928	2,088
Capital outlay	1,079	46,319	46,250	69
Total expenditures	<u>2,158</u>	<u>99,335</u>	<u>97,178</u>	<u>2,157</u>
Deficiency of revenues under expenditures	—	(97,177)	(97,178)	(1)
Fund balance, beginning of year	—	—	97,178	97,178
Fund balance, end of year	<u>\$ —</u>	<u>(97,177)</u>	<u>—</u>	<u>97,177</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
STOP Grant *For the year ended June 30, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 96,113	96,113	93,744	(2,369)
Interest	—	—	2	2
Total revenues	<u>96,113</u>	<u>96,113</u>	<u>93,746</u>	<u>(2,367)</u>
Expenditures:				
Current:				
Public safety	238,576	236,754	227,176	9,578
Capital outlay	—	1,822	1,822	—
Total expenditures	<u>238,576</u>	<u>238,576</u>	<u>228,998</u>	<u>9,578</u>
Deficiency of revenues under expenditures	<u>(142,463)</u>	<u>(142,463)</u>	<u>(135,252)</u>	<u>7,211</u>
Other financing sources:				
Transfers in	<u>142,463</u>	<u>142,463</u>	<u>135,252</u>	<u>(7,211)</u>
Total other financing sources	<u>142,463</u>	<u>142,463</u>	<u>135,252</u>	<u>(7,211)</u>
Net change in fund balance	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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Nonmajor Enterprise Fund Combining Statements

NONMAJOR ENTERPRISE FUNDS

DESCRIPTION OF FUNDS

Enterprise Funds

Funds used to report on activity for which a fee is charged to external users for goods and services.

- 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.

COMBINING STATEMENT OF NET ASSETS

Nonmajor Enterprise Funds

December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<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	152,991	—	20,533	173,524
Customer accounts receivable	21	4,363	—	4,384
Due from other governments	10,225	—	10,846	21,071
Total current assets	<u>163,437</u>	<u>4,363</u>	<u>31,379</u>	<u>199,179</u>
Noncurrent assets:				
Capital assets, net of depreciation	688,880	247,793	382,667	1,319,340
Total noncurrent assets	<u>688,880</u>	<u>247,793</u>	<u>382,667</u>	<u>1,319,340</u>
Total assets	<u>852,317</u>	<u>252,156</u>	<u>414,046</u>	<u>1,518,519</u>
Liabilities				
Current liabilities:				
Accounts payable	19,891	169	1,480	21,540
Accrued payroll	22,387	—	1,094	23,481
Due to other funds	—	4,194	—	4,194
Unearned revenue	6,461	—	—	6,461
Sick and vacation accrual	7,210	—	—	7,210
Total current liabilities	<u>55,949</u>	<u>4,363</u>	<u>2,574</u>	<u>62,886</u>
Noncurrent liabilities:				
Due in more than one year:				
Sick and vacation accrual	48,323	—	11,085	59,408
Total noncurrent liabilities	<u>48,323</u>	<u>—</u>	<u>11,085</u>	<u>59,408</u>
Total liabilities	<u>104,272</u>	<u>4,363</u>	<u>13,659</u>	<u>122,294</u>
Net assets				
Invested in capital assets, net of related debt	688,880	247,793	382,667	1,319,340
Unrestricted	59,165	—	17,720	76,885
Total net assets	<u>\$ 748,045</u>	<u>247,793</u>	<u>400,387</u>	<u>1,396,225</u>

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
AND CHANGES IN NET ASSETS**
Nonmajor Enterprise Funds *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Transportation	Early Learning Center	Hazardous Materials	Totals
Operating revenues:				
Charges for sales and services:				
County charges	\$ 1,003,687	400,963	49,690	1,454,340
Total operating revenues	<u>1,003,687</u>	<u>400,963</u>	<u>49,690</u>	<u>1,454,340</u>
Operating expenses:				
Patient/client services	2,003,759	473,169	186,417	2,663,345
Depreciation	212,112	14,256	91,924	318,292
Total operating expenses	<u>2,215,871</u>	<u>487,425</u>	<u>278,341</u>	<u>2,981,637</u>
Operating loss	<u>(1,212,184)</u>	<u>(86,462)</u>	<u>(228,651)</u>	<u>(1,527,297)</u>
Nonoperating revenues (expenses):				
Grants	1,204,490	37,466	29,244	1,271,200
Interest income	533	—	—	533
Interest expense	—	(253)	—	(253)
Total net nonoperating revenues	<u>1,205,023</u>	<u>37,213</u>	<u>29,244</u>	<u>1,271,480</u>
Loss before operating transfers	(7,161)	(49,249)	(199,407)	(255,817)
Contributed capital	—	—	3,997	3,997
Transfers in	52,359	58,351	86,637	197,347
Transfers out	<u>(4,361)</u>	<u>—</u>	<u>—</u>	<u>(4,361)</u>
Change in net assets	40,837	9,102	(108,773)	(58,834)
Total net assets - beginning	<u>707,208</u>	<u>238,691</u>	<u>509,160</u>	<u>1,455,059</u>
Total net assets - ending	<u>\$ 748,045</u>	<u>247,793</u>	<u>400,387</u>	<u>1,396,225</u>

COMBINING STATEMENT OF CASH FLOWS

Nonmajor Enterprise Funds

For the year ended December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Early Learning Transportation	Center	Hazardous Materials	Totals
Cash flows from operating activities:				
Cash received on county charges	\$ 1,003,327	399,957	43,529	1,446,813
Payments to vendors	(753,568)	(483,639)	(95,350)	(1,332,557)
Payments to employees	(1,230,498)	—	(63,150)	(1,293,648)
Net cash used in operating activities	<u>(980,739)</u>	<u>(83,682)</u>	<u>(114,971)</u>	<u>(1,179,392)</u>
Cash flows from noncapital financing activities:				
Subsidy from federal/state grants	978,298	22,493	10,846	1,011,637
Transfers from other funds	21,217	69,820	110,066	201,103
Net cash provided by noncapital financing activities	<u>999,515</u>	<u>92,313</u>	<u>120,912</u>	<u>1,212,740</u>
Cash flows from capital and related financing activities:				
Subsidy from federal/state grants	263,973	14,975	895	279,843
Purchase of capital assets	(283,282)	(14,975)	(6,836)	(305,093)
Principal paid on capital debt	—	(8,378)	—	(8,378)
Interest paid on capital debt	—	(253)	—	(253)
Net cash used in capital financing activities	<u>(19,309)</u>	<u>(8,631)</u>	<u>(5,941)</u>	<u>(33,881)</u>
Cash flows from investing activities:				
Investment income received	533	—	—	533
Net cash provided by investing activities	<u>533</u>	<u>—</u>	<u>—</u>	<u>533</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 loss to net cash used in operating activities:				
Operating loss	\$ (1,212,184)	(86,462)	(228,651)	(1,527,297)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	212,112	14,256	91,924	318,292
Loss on disposal of capital assets	5,833	—	27,102	32,935
Changes in assets and liabilities in:				
Due from other governments	(338)	—	(6,161)	(6,499)
Customer accounts receivable	(21)	(1,006)	—	(1,027)
Accounts payable	5,393	(2,908)	144	2,629
Accrued liabilities and withholdings	8,466	—	671	9,137
Due to other funds	—	(7,562)	—	(7,562)
Total adjustments	<u>231,445</u>	<u>2,780</u>	<u>113,680</u>	<u>347,905</u>
Net cash used in operating activities	<u>\$ (980,739)</u>	<u>(83,682)</u>	<u>(114,971)</u>	<u>(1,179,392)</u>

There were no material non-cash financing and investing transactions.

Agency Fund Combining Statements

AGENCY FUNDS
DESCRIPTION OF FUNDS

Agency Funds

Funds used to report resources held by the primary government in a purely custodial capacity.

- 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 Court
 - Prothonotary
 - Recorder of Deeds
 - Treasurer
 - Register of Wills
 - Sheriff
 - District Attorney
- Human Services Guardianship Accounts - Used to account for monies of human services clients for which the County has been appointed by the courts or otherwise agrees to act in a fiduciary capacity in the administration of client monies.

COMBINING STATEMENT OF NET ASSETS**All Agency Funds****COUNTY OF CUMBERLAND, PENNSYLVANIA**

	Prison Work Release	Prison Inmate Accounts	Perry County Health- Choices	Clerk of Court	Prothonotary
Assets					
Cash and cash equivalents	\$ 9,948	32,048	13,748	298,321	1,905,268
Total assets	\$ 9,948	32,048	13,748	298,321	1,905,268
Liabilities					
Due to other governments	\$ —	—	—	79,460	3,483
Escrow and other liabilities	\$ 9,948	32,048	13,748	218,861	1,901,785
Total liabilities	\$ 9,948	32,048	13,748	298,321	1,905,268

December 31, 2007

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Human Services Guardianship Accounts	Total
1,089,640	5,847	3,371	1,502,282	57,752	39,498	4,957,723
1,089,640	5,847	3,371	1,502,282	57,752	39,498	4,957,723
1,089,640	5,847	3,371	29,303	4,360	—	1,215,464
—	—	—	1,472,979	53,392	39,498	3,742,259
1,089,640	5,847	3,371	1,502,282	57,752	39,498	4,957,723

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2007	Additions	Deletions	Balance, December 31, 2007
Prison Work Release				
Assets				
Cash and cash equivalents	\$ <u>9,148</u>	<u>581,632</u>	<u>580,832</u>	<u>9,948</u>
Liabilities				
Escrow	\$ <u>9,148</u>	<u>581,632</u>	<u>580,832</u>	<u>9,948</u>
Total liabilities	\$ <u>9,148</u>	<u>581,632</u>	<u>580,832</u>	<u>9,948</u>
Prison Inmate Accounts				
Assets				
Cash and cash equivalents	\$ <u>28,309</u>	<u>773,864</u>	<u>770,125</u>	<u>32,048</u>
Liabilities				
Escrow	\$ <u>28,309</u>	<u>773,864</u>	<u>770,125</u>	<u>32,048</u>
Total liabilities	\$ <u>28,309</u>	<u>773,864</u>	<u>770,125</u>	<u>32,048</u>
Perry County HealthChoices				
Assets				
Cash and cash equivalents	\$ <u>17,424</u>	<u>81,176</u>	<u>84,852</u>	<u>13,748</u>
Accounts receivable	\$ <u>—</u>	<u>319</u>	<u>319</u>	<u>—</u>
Total assets	\$ <u>17,424</u>	<u>81,495</u>	<u>85,171</u>	<u>13,748</u>
Liabilities				
Escrow and other liabilities	\$ <u>17,424</u>	<u>81,495</u>	<u>85,171</u>	<u>13,748</u>
Total liabilities	\$ <u>17,424</u>	<u>81,495</u>	<u>85,171</u>	<u>13,748</u>

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Balance, January 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2007</u>
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(Continued)

Clerk of Court

Assets

Cash and cash equivalents	\$ 308,523	1,888,007	1,898,209	298,321
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Liabilities

Due to other governments	\$ 65,388	957,088	943,016	79,460
Escrow	243,135	930,919	955,193	218,861
Total liabilities	\$ 308,523	1,888,007	1,898,209	298,321

Prothonotary

Assets

Cash and cash equivalents	\$ 368,179	1,687,615	150,526	1,905,268
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Liabilities

Due to other governments	\$ 2,814	48,731	48,062	3,483
Escrow	365,365	1,638,884	102,464	1,901,785
Total liabilities	\$ 368,179	1,687,615	150,526	1,905,268

Recorder of Deeds

Assets

Cash and cash equivalents	\$ 929,693	32,958,967	32,799,020	1,089,640
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Liabilities

Due to other governments	\$ 929,693	32,958,967	32,799,020	1,089,640
Total liabilities	\$ 929,693	32,958,967	32,799,020	1,089,640

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2007	Additions	Deletions	Balance, December 31, 2007
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(Continued)

Treasurer

Assets

Cash and cash equivalents	\$ <u>3,420</u>	<u>141,205</u>	<u>138,778</u>	<u>5,847</u>
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Liabilities

Due to other governments	\$ <u>3,420</u>	<u>141,205</u>	<u>138,778</u>	<u>5,847</u>
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Total liabilities

	\$ <u>3,420</u>	<u>141,205</u>	<u>138,778</u>	<u>5,847</u>
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Register of Wills

Assets

Cash and cash equivalents	\$ <u>37,091</u>	<u>16,460,937</u>	<u>16,494,657</u>	<u>3,371</u>
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Liabilities

Due to other governments	\$ <u>28,591</u>	<u>16,460,494</u>	<u>16,485,714</u>	<u>3,371</u>
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Escrow	\$ <u>8,500</u>	<u>443</u>	<u>8,943</u>	<u>—</u>
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Total liabilities

	\$ <u>37,091</u>	<u>16,460,937</u>	<u>16,494,657</u>	<u>3,371</u>
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Sheriff

Assets

Cash and cash equivalents	\$ <u>752,045</u>	<u>4,378,209</u>	<u>3,627,972</u>	<u>1,502,282</u>
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Liabilities

Due to other governments	\$ <u>22,208</u>	<u>200,546</u>	<u>193,451</u>	<u>29,303</u>
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Escrow	\$ <u>729,837</u>	<u>4,177,663</u>	<u>3,434,521</u>	<u>1,472,979</u>
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Total liabilities

	\$ <u>752,045</u>	<u>4,378,209</u>	<u>3,627,972</u>	<u>1,502,282</u>
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(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2007*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2007	Additions	Deletions	Balance, December 31, 2007
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(Continued)

District Attorney

Assets

Cash and cash equivalents	\$ <u>85,555</u>	<u>40,119</u>	<u>67,922</u>	<u>57,752</u>
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Liabilities

Due to other governments	\$ 3,571	1,789	1,000	4,360
Escrow	\$ <u>81,984</u>	<u>38,330</u>	<u>66,922</u>	<u>53,392</u>
Total liabilities	\$ <u>85,555</u>	<u>40,119</u>	<u>67,922</u>	<u>57,752</u>

Human Services

Guardianship Accounts

Assets

Cash and cash equivalents	\$ <u>49,673</u>	<u>219,874</u>	<u>230,049</u>	<u>39,498</u>
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Liabilities

Escrow	\$ <u>49,673</u>	<u>219,874</u>	<u>230,049</u>	<u>39,498</u>
Total liabilities	\$ <u>49,673</u>	<u>219,874</u>	<u>230,049</u>	<u>39,498</u>

Total All Agency Funds

Assets

Cash and cash equivalents	\$ 2,589,060	59,211,605	56,842,942	4,957,723
Accounts receivable	\$ —	319	319	—
Total assets	\$ <u>2,589,060</u>	<u>59,211,924</u>	<u>56,843,261</u>	<u>4,957,723</u>

Liabilities

Due to other governments	\$ 1,055,685	50,768,820	50,609,041	1,215,464
Escrow and other liabilities	\$ <u>1,533,375</u>	<u>8,443,104</u>	<u>6,234,220</u>	<u>3,742,259</u>
Total liabilities	\$ <u>2,589,060</u>	<u>59,211,924</u>	<u>56,843,261</u>	<u>4,957,723</u>

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