

Required Supplementary Information

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)
General Fund

For the year ended December 31, 2005

	Budget		Variance with Amended Budget	
	Original	Amended	Actual Amounts	
Revenues:				
Taxes:				
Real estate taxes	\$ 30,918,467	30,918,467	31,048,486	130,019
Per capita taxes	672,684	672,684	640,019	(32,665)
Library taxes	2,783,784	2,783,784	2,800,687	16,903
Licenses and permits	76,800	76,800	88,954	12,154
Grants	2,880,113	3,828,257	3,343,592	(484,665)
County charges	8,959,247	9,063,247	9,354,794	291,547
Court costs, fines, and forfeits	471,475	474,975	520,122	45,147
Interest	537,409	537,409	712,590	175,181
Contributions and other	71,800	71,800	116,925	45,125
Payment in lieu of taxes	60,750	60,750	79,546	18,796
Total revenues	<u>47,432,529</u>	<u>48,488,173</u>	<u>48,705,715</u>	<u>217,542</u>
Expenditures:				
Current:				
General government – administrative:				
Commissioners	605,953	652,135	636,862	15,273
Solicitors	271,347	247,650	211,655	35,995
Elections	645,723	712,093	666,383	45,710
Controller	831,345	836,497	803,036	33,461
Finance office	571,371	578,368	554,249	24,119
Tax claims	216,581	205,016	187,106	17,910
Treasurer	236,939	241,808	236,294	5,514
Tax collectors administration	380,186	389,093	352,739	36,354
Personnel	419,925	429,138	435,993	(6,855)
Tax assessment	1,257,311	1,222,578	1,118,658	103,920
Recorder of Deeds	442,232	463,939	443,079	20,860
Administrative services	357,318	354,693	155,607	199,086
Information management and technology office	1,244,580	1,287,965	1,188,708	99,257
Enterprise resource management office	443,700	368,322	265,628	102,694
Insurance	450,693	450,745	334,007	116,738
Human services fiscal operations	115,116	116,361	116,994	(633)
County buildings	1,730,211	1,679,810	1,473,933	205,877
Planning	614,317	667,918	624,345	43,573
Pooled reserves-program innovation and improvements	623,600	379,307	—	379,307
Pooled reserves-contingencies	1,415,000	132,961	—	132,961
Debt retirement	12,035	12,035	2,211	9,824
Pennsylvania history and museum grant	—	27,564	9,956	17,608
Base retention and conversion	10,000	265,000	250,000	15,000
Total general government – administrative	<u>12,895,483</u>	<u>11,720,996</u>	<u>10,067,443</u>	<u>1,653,553</u>
General government – judicial:				
Building security	416,012	411,197	372,756	38,441
Courts	2,130,874	2,099,135	2,014,433	84,702
Court appointed advocate	96,196	110,006	107,615	2,391
District judges	1,870,467	2,020,732	1,925,229	95,503
Law library	95,005	155,030	152,738	2,292
Clerk of Court	526,402	545,037	519,261	25,776
Coroner	521,027	537,828	526,229	11,599
Court administrator	83,443	83,564	80,642	2,922
Public defender	902,219	899,355	853,195	46,160
District Attorney	1,540,012	1,611,736	1,588,481	23,255

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis)
General Fund

For the year ended December 31, 2005

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Expenditures (continued):				
Current (continued):				
General government - judicial (continued):				
Prothonotary	\$ 454,450	460,972	424,743	36,229
Register of Wills	384,286	391,844	377,860	13,984
Sheriff	1,993,395	2,070,117	2,073,750	(3,633)
Total general government – judicial	11,013,788	11,396,553	11,016,932	379,621
Public safety:				
DA crime investigation	354,996	350,101	341,471	8,630
DA justice services	98,100	206,830	128,917	77,913
Prison	7,046,440	7,418,373	7,333,339	85,034
Probation and parole	3,315,835	3,576,378	3,579,507	(3,129)
Emergency management & communications	217,157	240,542	222,762	17,780
Vector control	224,086	260,865	229,550	31,315
Fire training	115,980	115,570	77,790	37,780
Public safety	305,754	244,045	235,241	8,804
Total public safety	11,678,348	12,412,704	12,148,577	264,127
Human services	195,030	199,752	175,354	24,398
Culture and recreation	3,423,654	3,490,749	3,479,613	11,136
Conservation and development	773,018	1,760,477	772,050	988,427
Economic development	1,190,119	1,767,485	1,593,895	173,590
Total expenditures	41,169,440	42,748,716	39,253,864	3,494,852
Excess of revenues over expenditures	6,263,089	5,739,457	9,451,851	3,712,394
Other financing sources (uses):				
Transfers in	208,859	224,841	273,707	48,866
Transfers out	(8,428,529)	(8,425,590)	(7,792,453)	633,137
Proceeds from capital lease	—	—	19,505	19,505
Total other financing sources (uses)	(8,219,670)	(8,200,749)	(7,499,241)	701,508
Net change in fund balance	(1,956,581)	(2,461,292)	1,952,610	4,413,902
Fund balance at beginning of year, as restated	6,200,000	6,200,000	12,258,418	6,058,418
Fund balance at end of year	\$ 4,243,419	3,738,708	14,211,028	10,472,320

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

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Mental Health/Mental Retardation

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 24,333,646	27,225,265	25,667,080	(1,558,185)
Interest	55,000	112,695	112,695	—
Contributions and other	123,383	574,337	561,308	(13,029)
Total revenues	<u>24,512,029</u>	<u>27,912,297</u>	<u>26,341,083</u>	<u>(1,571,214)</u>
Expenditures:				
Current:				
Human services	24,982,697	28,480,469	26,888,870	1,591,599
Capital outlay	—	20,828	15,657	5,171
Total expenditures	<u>24,982,697</u>	<u>28,501,297</u>	<u>26,904,527</u>	<u>1,596,770</u>
Deficiency of revenues under expenditures	<u>(470,668)</u>	<u>(589,000)</u>	<u>(563,444)</u>	<u>25,556</u>
Other financing sources (uses):				
Transfers in	470,668	609,000	583,444	(25,556)
Transfers out	—	(20,000)	(20,000)	—
Total other financing sources (uses)	<u>470,668</u>	<u>589,000</u>	<u>563,444</u>	<u>(25,556)</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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Children and Youth

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 8,299,102	8,299,102	8,689,090	389,988
County charges	443,519	443,519	409,799	(33,720)
Interest	—	—	—	—
Contributions to others	—	—	2,214	2,214
Total revenues	<u>8,742,621</u>	<u>8,742,621</u>	<u>9,101,103</u>	<u>358,482</u>
Expenditures:				
Current:				
Human services	10,727,535	10,647,456	10,341,081	306,375
Capital outlay	35,687	74,780	70,663	4,117
Total expenditures	<u>10,763,222</u>	<u>10,722,236</u>	<u>10,411,744</u>	<u>310,492</u>
Deficiency of revenues under expenditures	<u>(2,020,601)</u>	<u>(1,979,615)</u>	<u>(1,310,641)</u>	<u>668,974</u>
Other financing sources (uses):				
Transfers in	2,020,601	2,020,601	1,351,627	(668,974)
Transfers out	—	(40,986)	(40,986)	—
Total other financing sources (uses)	<u>2,020,601</u>	<u>1,979,615</u>	<u>1,310,641</u>	<u>(668,974)</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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
HealthChoices-Cumberland County

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 12,557,457	15,810,084	15,785,803	(24,281)
Interest	2,000	7,000	7,127	127
Total revenues	<u>12,559,457</u>	<u>15,817,084</u>	<u>15,792,930</u>	<u>(24,154)</u>
Expenditures:				
Current:				
Human services	12,559,457	15,817,084	15,792,930	24,154
Total expenditures	<u>12,559,457</u>	<u>15,817,084</u>	<u>15,792,930</u>	<u>24,154</u>
Excess of revenues over expenditures	—	—	—	—
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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Required Supplementary Information

Employees' Retirement Plan 2000-2005

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)
1/1/00(a)	N/A	N/A	N/A	N/A	N/A	N/A
1/1/01(a)	N/A	N/A	N/A	N/A	N/A	N/A
1/1/02(a)	N/A	N/A	N/A	N/A	N/A	N/A
1/1/03(a)	N/A	N/A	N/A	N/A	N/A	N/A
1/1/04(a)	N/A	N/A	N/A	N/A	N/A	N/A
1/1/05	\$84,105,420	\$95,733,266	\$11,627,846	87.9%	\$40,117,850	29.0%

(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
2000	\$ —	—	—
2001	—	—	—
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%

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

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Required Supplementary Information

Employees' Retirement Plan

Additional information as of the latest actuarial valuation follows:

Valuation date	December 31, 2005
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	3 3/4% - 4 1/2%; graduated 1/4% increments over three years
Amortization method:	level percentage of projected payroll
Amortization period:	30 years (beginning 1/1/05; 29 years remaining)
Amortization approach:	closed basis

COUNTY OF CUMBERLAND, PENNSYLVANIA

Notes to Required Supplementary Information

December 31, 2005

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, economic development (prior to the Cumberland Area Economic Development Corporation's (CAEDC) assumption of the County's economic development activities in early 2005, see Note 1), and Industrial Development Authority (a component unit), all funds perform their budgeting according to GAAP.

The legally adopted budget does not include the CAEDC, Cumberland County Industrial Development Authority (which is 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, 2005, or on a fiscal year ended June 30, 2005. The year ended is indicated on each statement.

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 need added to the general fund on a budgetary basis 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 funds are presented in Supplementary Information.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Notes to Required Supplementary Information

December 31, 2005

A reconciliation of 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, 2005, follows:

	<u>General Fund</u>
Budgetary basis- net change in fund balance	<u>\$ 1,952,610</u>
Adjustments:	
To adjust revenues, expenditures and other financing sources/uses:	
Net fund unbudgeted revenues, expenditures and other financing sources/uses:	(47,781)
Fund balance effect from funds included in GAAP statements:	
Insurance fraud prevention authority	-
Autotheft prevention authority	-
Criminal justice planning programs	-
Open space preservation fund	2
Offender supervision fund	55,386
Agricultural easement program	30,503
Economic development	<u>(56,601)</u>
GAAP basis - net change in fund balance	<u>\$ 1,934,119</u>

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

1. During the months of July and August 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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Notes to Required Supplementary Information

December 31, 2005

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, \$1,579,276 in general fund supplemental appropriations were enacted. The schedule of revenues, expenditures and changes in fund balances – budget and actual (budget basis) reflects these revisions.

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.

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Supplementary Information

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Nonmajor Governmental Fund Combining Statements

COUNTY OF CUMBERLAND, PENNSYLVANIA

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.
- Solid waste fund – Used to account for revenues received from system fees and operating grants to fund the operation of the County solid waste plan.
- Landfill post-closure trust fund – Used to account for investment income and contributions made by municipal landfill owners to the County. The funds are to be utilized by the County to monitor the closure of landfills.
- 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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

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. The CAEDC is reported as a governmental not-for-profit whose financial statements are blended with those of the County due to the County Commissioners' appointment of CAEDC's Board members and the significant control the County Commissioners exert over the CAEDC.

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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2005

	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	\$ 649,994	137,367	486,971	—	—	4,131	—
Investments	—	—	217,400	—	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	85,149	308,338	395,123	—	238,752	168,910	600
Accounts receivable	—	36,545	19,404	6,542	374,547	50,154	—
Due from other funds	—	—	—	71,783	969,982	583,209	12,623
Prepaid items	—	—	1,494	—	—	—	—
Restricted investments	—	—	—	—	—	—	—
Other assets	—	—	—	—	—	—	—
Total assets	<u><u>\$ 735,143</u></u>	<u><u>482,250</u></u>	<u><u>1,120,392</u></u>	<u><u>78,325</u></u>	<u><u>1,583,281</u></u>	<u><u>806,404</u></u>	<u><u>13,223</u></u>
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 102,034	11,220	178,980	6,175	586,130	216,754	7,279
Accrued liabilities and withholdings	—	28,706	19,742	1,950	6,344	12,737	5,944
Due to other funds	12	438,770	96,228	—	—	—	—
Deferred revenue	—	—	343,890	70,200	3,165	52,052	—
Funds held as fiduciary	—	3,554	—	—	—	—	—
Total liabilities	<u><u>102,046</u></u>	<u><u>482,250</u></u>	<u><u>638,840</u></u>	<u><u>78,325</u></u>	<u><u>595,639</u></u>	<u><u>281,543</u></u>	<u><u>13,223</u></u>
Fund balances:							
Unreserved, undesignated	633,097	—	481,552	—	987,642	524,861	—
Total fund balances	<u><u>633,097</u></u>	<u><u>—</u></u>	<u><u>481,552</u></u>	<u><u>—</u></u>	<u><u>987,642</u></u>	<u><u>524,861</u></u>	<u><u>—</u></u>
Total liabilities and fund balances	<u><u>\$ 735,143</u></u>	<u><u>482,250</u></u>	<u><u>1,120,392</u></u>	<u><u>78,325</u></u>	<u><u>1,583,281</u></u>	<u><u>806,404</u></u>	<u><u>13,223</u></u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2005

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Landfill		
					Post-closure Trust Fund	Affordable Housing	Exit 44 Study
Assets							
Cash and cash equivalents	\$ —	—	580,769	65,958	165,181	124,400	—
Investments	—	—	260,000	2,193,000	528,064	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	39,631	—	—	51,008	—	—	366,265
Accounts receivable	29,303	—	—	—	1,125	—	—
Due from other funds	—	1,219	—	—	—	—	—
Prepaid items	5,850	—	—	—	—	—	—
Restricted investments	—	—	—	—	—	—	—
Other assets	—	—	—	—	—	—	—
Total assets	\$ 74,784	1,219	840,769	2,309,966	694,370	124,400	366,265
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 7,868	1,219	352	35,959	200	17,865	164,009
Accrued liabilities and withholdings	4,332	—	—	2,576	—	—	—
Due to other funds	23,446	—	1,431	49,942	—	14,836	202,256
Deferred revenue	—	—	—	9,885	—	—	—
Funds held as fiduciary	—	—	—	465,486	—	—	—
Total liabilities	\$ 35,646	1,219	1,783	563,848	200	32,701	366,265
Fund balances:							
Unreserved, undesignated	39,138	—	838,986	1,746,118	694,170	91,699	—
Total fund balances	39,138	—	838,986	1,746,118	694,170	91,699	—
Total liabilities and fund balances	\$ 74,784	1,219	840,769	2,309,966	694,370	124,400	366,265

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2005

	Special Revenue			Total Nonmajor Governmental Funds		
	Hotel Tax	CAEDC	Total	Debt Service	Capital Projects	
Assets						
Cash and cash equivalents	\$ 452,106	384,196	3,051,073	—	—	3,051,073
Investments	—	—	3,198,464	—	—	3,198,464
Receivables:						
Taxes	—	—	—	—	—	—
Due from other governments	—	5,000	1,658,776	—	—	1,658,776
Accounts receivable	45,851	—	563,471	—	—	563,471
Due from other funds	—	105,794	1,744,610	—	—	1,744,610
Prepaid items	—	14,143	21,487	—	—	21,487
Restricted investments	—	—	—	—	679,506	679,506
Other assets	—	—	—	—	—	—
Total assets	\$ 497,957	509,133	10,237,881	—	679,506	10,917,387
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ —	82,855	1,418,899	—	44,559	1,463,458
Accrued liabilities and withholdings	—	4,966	87,297	—	—	87,297
Due to other funds	497,957	—	1,324,878	—	138,644	1,463,522
Deferred revenue	—	—	479,192	—	—	479,192
Funds held as fiduciary	—	—	469,040	—	—	469,040
Total liabilities	\$ 497,957	87,821	3,779,306	—	183,203	3,962,509
Fund balances:						
Unreserved, undesignated	—	421,312	6,458,575	—	496,303	6,954,878
Total fund balances	—	421,312	6,458,575	—	496,303	6,954,878
Total liabilities and fund balances	\$ 497,957	509,133	10,237,881	—	679,506	10,917,387

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

For the year ended December 31, 2005

	Special Revenue						
	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Human Services Development	Food and Shelter	Drug and Alcohol	Central Booking
	\$						
Revenues:							
Taxes	—	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	—
Grants	422,520	1,837,589	3,159,506	415,695	3,868,129	2,801,618	47
County charges	4,597	38,316	138,660	—	254,617	205,744	117,193
Court costs, fines and forfeitures	—	17,873	—	—	—	98,136	199,753
Interest	9,518	3,298	21,991	1,415	1,636	—	—
Contributions and other	—	—	25,731	—	2,382	21,078	—
Total revenues	436,635	1,897,076	3,345,888	417,110	4,126,764	3,126,576	316,993
Expenditures:							
Current:							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,537,317	—	—	—	—	757,312
Public works and enterprises	277,536	—	—	—	—	—	—
Human services	—	—	3,499,844	253,609	3,969,006	3,173,267	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—
Capital outlay	51,332	67,161	20,290	—	11,466	9,775	50,542
Payments to other governments	65,185	—	—	—	—	—	—
Total expenditures	394,053	2,604,478	3,520,134	253,609	3,980,472	3,183,042	807,854
Excess (deficiency) of revenues over (under) expenditures	42,582	(707,402)	(174,246)	163,501	146,292	(56,466)	(490,861)
Other financing sources (uses):							
Transfers in	—	629,223	128,124	1,283	2,327	239,187	490,861
Transfers out	—	(12,511)	—	(164,784)	(1,283)	—	—
Proceeds from long term debt	—	—	—	—	—	—	—
Bond premium	—	—	—	—	—	—	—
Proceeds from capital lease	—	25,425	—	—	—	—	—
Total other financing sources (uses)	—	642,137	128,124	(163,501)	1,044	239,187	490,861
Net changes in fund balance	42,582	(65,265)	(46,122)	—	147,336	182,721	—
Fund balances, beginning of year	590,515	65,265	527,674	—	840,306	342,140	—
Fund balances, end of year	\$ 633,097	—	481,552	—	987,642	524,861	—

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

For the year ended December 31, 2005

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Landfill Post-closure Trust Fund	Affordable Housing	Exit 44 Study
Revenues:							
Taxes	\$ —	—	—	—	—	—	—
Licenses and permits	—	—	—	13,345	—	—	—
Grants	253,886	—	—	127,512	—	—	684,626
County charges	19,430	382,185	245,001	78,345	—	305,800	—
Court costs, fines and forfeitures	—	—	—	—	—	—	—
Interest	—	—	13,852	54,303	23,983	777	451
Contributions and other	—	—	—	485	—	—	—
Total revenues	<u>273,316</u>	<u>382,185</u>	<u>258,853</u>	<u>273,990</u>	<u>23,983</u>	<u>306,577</u>	<u>685,077</u>
Expenditures:							
Current:							
General government – administrative	—	—	66,265	—	3,712	—	—
General government – judicial	—	128,949	—	—	—	—	—
Public works and enterprises	—	—	—	549,938	—	—	—
Human services	356,673	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	54,811	685,077
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—
Capital outlay	—	4,960	10,581	5,483	—	—	—
Payments to other governments	—	—	—	—	—	211,881	—
Total expenditures	<u>356,673</u>	<u>133,909</u>	<u>76,846</u>	<u>555,421</u>	<u>3,712</u>	<u>266,692</u>	<u>685,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(83,357)</u>	<u>248,276</u>	<u>182,007</u>	<u>(281,431)</u>	<u>20,271</u>	<u>39,885</u>	<u>—</u>
Other financing sources (uses):							
Transfers in	87,391	—	—	—	—	—	—
Transfers out	—	(248,276)	(4,978)	(45,127)	—	—	—
Proceeds from long term debt	—	—	—	—	—	—	—
Bond premium	—	—	—	—	—	—	—
Proceeds from capital lease	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>87,391</u>	<u>(248,276)</u>	<u>(4,978)</u>	<u>(45,127)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net changes in fund balance	4,034	—	177,029	(326,558)	20,271	39,885	—
Fund balances, beginning of year	35,104	—	661,957	2,072,676	673,899	51,814	—
Fund balances, end of year	<u>\$ 39,138</u>	<u>—</u>	<u>838,986</u>	<u>1,746,118</u>	<u>694,170</u>	<u>91,699</u>	<u>—</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

For the year ended December 31, 2005

	Special Revenue				Total	
	Hotel			Debt	Capital	Nonmajor
	Tax	CAEDC	Total		Projects	Governmental
Revenues:						
Taxes	\$ 922,912	—	922,912	—	—	922,912
Licenses and permits	—	—	13,345	—	—	13,345
Grants	—	143,318	13,714,446	—	—	13,714,446
County charges	—	—	1,789,888	—	—	1,789,888
Court costs, fines and forfeitures	—	—	315,762	—	—	315,762
Interest	10,984	3,486	145,694	—	45,754	191,448
Contributions and other	—	7,270	56,946	—	—	56,946
Total revenues	<u>933,896</u>	<u>154,074</u>	<u>16,958,993</u>	<u>—</u>	<u>45,754</u>	<u>17,004,747</u>
Expenditures:						
Current:						
General government – administrative	—	—	69,977	—	—	69,977
General government – judicial	—	—	3,423,578	—	—	3,423,578
Public works and enterprises	—	—	827,474	—	—	827,474
Human services	—	—	11,252,399	—	—	11,252,399
Culture and recreation	56,890	—	56,890	—	—	56,890
Conservation and development	—	—	739,888	—	—	739,888
Economic development and assistance	—	583,668	583,668	—	—	583,668
Debt service:						
Principal retirement	—	—	—	1,092,112	—	1,092,112
Debt interest	—	—	—	470,229	—	470,229
Bond issuance cost	—	—	—	21,653	—	21,653
Capital outlay	—	14,321	245,911	—	1,764,129	2,010,040
Payments to other governments	—	—	277,066	—	—	277,066
Total expenditures	<u>56,890</u>	<u>597,989</u>	<u>17,476,851</u>	<u>1,583,994</u>	<u>1,764,129</u>	<u>20,824,974</u>
Excess (deficiency) of revenues over (under) expenditures	<u>877,006</u>	<u>(443,915)</u>	<u>(517,858)</u>	<u>(1,583,994)</u>	<u>(1,718,375)</u>	<u>(3,820,227)</u>
Other financing sources (uses):						
Transfers in	—	865,227	2,443,623	1,580,136	—	4,023,759
Transfers out	(877,006)	—	(1,353,965)	—	(44,147)	(1,398,112)
Proceeds from long term debt	—	—	—	—	1,698,615	1,698,615
Bond premium	—	—	—	3,227	—	3,227
Proceeds from capital lease	—	—	25,425	—	—	25,425
Total other financing sources (uses)	<u>(877,006)</u>	<u>865,227</u>	<u>1,115,083</u>	<u>1,583,363</u>	<u>1,654,468</u>	<u>4,352,914</u>
Net changes in fund balance	—	421,312	597,225	(631)	(63,907)	532,687
Fund balances, beginning of year	\$ —	—	5,861,350	631	560,210	6,422,191
Fund balances, end of year	<u>\$ —</u>	<u>421,312</u>	<u>6,458,575</u>	<u>—</u>	<u>496,303</u>	<u>6,954,878</u>

(Continued)

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Nonmajor Enterprise Fund Combining Statements

COUNTY OF CUMBERLAND, PENNSYLVANIA

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.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Net Assets
Nonmajor Enterprise Funds

December 31, 2005

	Transportation	Early Learning Center	Hazardous Materials	Totals
Assets				
Current assets:				
Cash and cash equivalents	\$ 200	—	—	200
Due from other funds	198,226	7,372	—	205,598
Customer accounts receivable	17,654	—	240,514	258,168
Total current assets	<u>216,080</u>	<u>7,372</u>	<u>240,514</u>	<u>463,966</u>
Noncurrent assets:				
Capital assets, net of depreciation	763,016	260,582	451,965	1,475,563
Total noncurrent assets	<u>763,016</u>	<u>260,582</u>	<u>451,965</u>	<u>1,475,563</u>
Total assets	<u>979,096</u>	<u>267,954</u>	<u>692,479</u>	<u>1,939,529</u>
Liabilities				
Current liabilities:				
Accounts payable	32,943	13,002	1,081	47,026
Accrued liabilities and withholdings:				
Accrued payroll	16,955	—	793	17,748
Due to other funds	—	—	205,492	205,492
Deferred revenue	57,733	—	23,149	80,882
Capital lease payable	—	11,761	—	11,761
Accrued vacation and sick pay	7,585	—	—	7,585
Total current liabilities	<u>115,216</u>	<u>24,763</u>	<u>230,515</u>	<u>370,494</u>
Noncurrent liabilities:				
Due in more than one year:				
Capital lease payable	—	8,378	—	8,378
Accrued vacation and sick pay	38,658	—	9,640	48,298
Total noncurrent liabilities	<u>38,658</u>	<u>8,378</u>	<u>9,640</u>	<u>56,676</u>
Total liabilities	<u>153,874</u>	<u>33,141</u>	<u>240,155</u>	<u>427,170</u>
Net assets				
Invested in capital assets, net				
related debt	763,016	240,443	451,965	1,455,424
Unrestricted	62,206	(5,630)	359	56,935
Total net assets	<u>\$ 825,222</u>	<u>234,813</u>	<u>452,324</u>	<u>1,512,359</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Revenues, Expenses and Changes in Net Assets
Nonmajor Enterprise Funds

For the year ended December 31, 2005

	Transportation	Early Learning Center	Hazardous Materials	Totals
Operating revenues:				
Charges for sales and services:				
County charges	\$ 826,266	321,779	49,880	1,197,925
Total operating revenues	<u>826,266</u>	<u>321,779</u>	<u>49,880</u>	<u>1,197,925</u>
Operating expenses:				
Patient/client services	1,574,692	392,464	133,376	2,100,532
Depreciation	226,996	13,105	44,469	284,570
Total operating expenses	<u>1,801,688</u>	<u>405,569</u>	<u>177,845</u>	<u>2,385,102</u>
Operating loss	<u>(975,422)</u>	<u>(83,790)</u>	<u>(127,965)</u>	<u>(1,187,177)</u>
Nonoperating revenues (expenses):				
Grants	1,097,288	13,605	383,067	1,493,960
Interest income	1,220	—	—	1,220
Interest expense	—	(2,087)	—	(2,087)
Total net nonoperating revenues	<u>1,098,508</u>	<u>11,518</u>	<u>383,067</u>	<u>1,493,093</u>
Income (loss) before operating transfers	123,086	(72,272)	255,102	305,916
Transfers in	—	70,026	64,037	134,063
Transfers out	—	—	—	—
Change in net assets	<u>123,086</u>	<u>(2,246)</u>	<u>319,139</u>	<u>439,979</u>
Total net assets - beginning	<u>702,136</u>	<u>237,059</u>	<u>133,185</u>	<u>1,072,380</u>
Total net assets - ending	<u>\$ 825,222</u>	<u>234,813</u>	<u>452,324</u>	<u>1,512,359</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Cash Flows
Nonmajor Enterprise Funds

For the year ended December 31, 2005

	Early Learning Transportation	Center	Hazardous Materials	Totals
Cash flows from operating activities:				
Cash received on county charges	\$ 831,692	321,778	49,879	1,203,349
Payments to vendors	(536,074)	(386,349)	(79,709)	(1,002,132)
Payments to employees	(1,024,682)	—	(54,736)	(1,079,418)
Net cash used in operating activities	<u>(729,064)</u>	<u>(64,571)</u>	<u>(84,566)</u>	<u>(878,201)</u>
Cash flows from noncapital financing activities:				
Subsidy from federal/state grants	701,345	7,975	44,702	754,022
Transfers from other funds	—	69,543	282,473	352,016
Net cash provided by noncapital financing activities	<u>701,345</u>	<u>77,518</u>	<u>327,175</u>	<u>1,106,038</u>
Cash flows from capital and related financing activities:				
Subsidy from federal/state grants	385,840	5,630	121,000	512,470
Purchase of capital assets	(389,341)	(5,630)	(363,609)	(758,580)
Insurance proceeds from loss of capital asset	30,000	—	—	30,000
Principal paid on capital debt	—	(10,860)	—	(10,860)
Interest paid on capital debt	—	(2,087)	—	(2,087)
Net cash provided by (used in) capital financing activities	<u>26,499</u>	<u>(12,947)</u>	<u>(242,609)</u>	<u>(229,057)</u>
Cash flows from investing activities:				
Investment income received	1,220	—	—	1,220
Net cash provided by investing activities	<u>1,220</u>	<u>—</u>	<u>—</u>	<u>1,220</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 income to net cash used in operating activities:				
Operating loss	\$ (975,422)	(83,790)	(127,965)	(1,187,177)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	226,996	13,105	44,469	284,570
Gain on disposal of capital assets	(709)	—	—	(709)
Changes in assets and liabilities in:				
Customer accounts receivable	364	—	—	364
Accounts payable	14,164	6,114	(2,304)	17,974
Accrued liabilities and withholdings	480	—	1,234	1,714
Due to other funds	5,063	—	—	5,063
Total adjustments	<u>246,358</u>	<u>19,219</u>	<u>43,399</u>	<u>308,976</u>
Net cash used in operating activities	<u>\$ (729,064)</u>	<u>(64,571)</u>	<u>(84,566)</u>	<u>(878,201)</u>

There were no non-cash financing and investing transactions.

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Agency Fund Combining Statements

COUNTY OF CUMBERLAND, PENNSYLVANIA

Agency Funds

Description of Funds

Agency Funds

Funds used to report resources held by the reporting 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

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COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Net Assets
Agency Funds

December 31, 2005

	Prison Work Release	Prison Inmate Accounts	Perry County Health- Choices	Clerk of Court	Prothonotary
Assets					
Cash and cash equivalents	\$ 8,759	37,640	17,631	305,147	293,346
Accounts receivable	—	—	5,668	—	—
Total assets	<u>8,759</u>	<u>37,640</u>	<u>23,299</u>	<u>305,147</u>	<u>293,346</u>
Liabilities					
Due to other governments	—	—	3,966	36,134	2,977
Escrow and other liabilities	<u>8,759</u>	<u>37,640</u>	<u>19,333</u>	<u>269,013</u>	<u>290,369</u>
Total liabilities	<u>8,759</u>	<u>37,640</u>	<u>23,299</u>	<u>305,147</u>	<u>293,346</u>
Net Assets					
Total net assets	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Total
1,134,505	4,404	36,793	1,115,044	80,556	3,033,825
—	—	—	—	—	5,668
1,134,505	4,404	36,793	1,115,044	80,556	3,039,493
1,134,505	4,404	28,293	16,276	6,715	1,233,270
—	—	8,500	1,098,768	73,841	1,806,223
1,134,505	4,404	36,793	1,115,044	80,556	3,039,493
—	—	—	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities –
All Agency Funds

For the year ended December 31, 2005

	Balance, January 1, 2005 (as restated)	Additions	Deletions	Balance, December 31, 2005
Prison Work Release				
Assets				
Cash and cash equivalents	\$ 15,614	720,325	727,180	8,759
Liabilities				
Escrow	15,614	720,325	727,180	8,759
Total liabilities	\$ 15,614	720,325	727,180	8,759
Prison Inmate Accounts				
Assets				
Cash and cash equivalents	\$ 31,733	834,899	828,992	37,640
Liabilities				
Escrow	\$ 31,733	834,899	828,992	37,640
Total liabilities	\$ 31,733	834,899	828,992	37,640
Perry County HealthChoices				
Assets				
Cash and cash equivalents	\$ 11,774	4,556,885	4,551,028	17,631
Accounts receivable	—	11,966	6,298	5,668
Total assets	<u>11,774</u>	<u>4,568,851</u>	<u>4,557,326</u>	<u>23,299</u>
Liabilities				
Due to other governments	\$ 6,133	4,717,685	4,719,852	3,966
Escrow and other liabilities	5,641	102,473	88,781	19,333
Total liabilities	<u>\$ 11,774</u>	<u>4,820,158</u>	<u>4,808,633</u>	<u>23,299</u>

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities –
All Agency Funds

For the year ended December 31, 2005

	Balance, January 1, 2005 (as restated)	Additions	Deletions	Balance, December 31, 2005
Clerk of Court				
Assets				
Cash and cash equivalents	\$ 197,041	1,515,589	1,407,483	305,147
Liabilities				
Due to other governments	\$ 42,440	661,734	668,040	36,134
Escrow	154,601	853,855	739,443	269,013
Total liabilities	\$ 197,041	1,515,589	1,407,483	305,147
Prothonotary				
Assets				
Cash and cash equivalents	\$ 194,114	163,049	63,817	293,346
Liabilities				
Due to other governments	\$ 3,509	42,781	43,313	2,977
Escrow	190,605	120,268	20,504	290,369
Total liabilities	\$ 194,114	163,049	63,817	293,346
Recorder of Deeds				
Assets				
Cash and cash equivalents	\$ 1,314,990	28,602,706	28,783,191	1,134,505
Liabilities				
Due to other governments	\$ 1,314,990	28,602,706	28,783,191	1,134,505
Total liabilities	\$ 1,314,990	28,602,706	28,783,191	1,134,505

(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities –
All Agency Funds

For the year ended December 31, 2005

	Balance, January 1, 2005 (as restated)	Additions	Deletions	Balance, December 31, 2005
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Treasurer

Assets

Cash and cash equivalents	\$ 5,995	<u>188,633</u>	<u>190,224</u>	<u>4,404</u>
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Liabilities

Due to other governments	\$ 5,995	<u>188,633</u>	<u>190,224</u>	<u>4,404</u>
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Total liabilities

	\$ 5,995	<u>188,633</u>	<u>190,224</u>	<u>4,404</u>
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Register of Wills

Assets

Cash and cash equivalents	\$ 84,860	<u>13,954,692</u>	<u>14,002,759</u>	<u>36,793</u>
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Liabilities

Due to other governments	\$ 84,860	<u>13,940,942</u>	<u>13,997,509</u>	<u>28,293</u>
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Escrow	<u>—</u>	<u>13,750</u>	<u>5,250</u>	<u>8,500</u>
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Total liabilities	\$ 84,860	<u>13,954,692</u>	<u>14,002,759</u>	<u>36,793</u>
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Sheriff

Assets

Cash and cash equivalents	\$ 261,741	<u>3,054,133</u>	<u>2,200,830</u>	<u>1,115,044</u>
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Liabilities

Due to other governments	\$ 15,348	<u>106,068</u>	<u>105,140</u>	<u>16,276</u>
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Escrow	<u>246,393</u>	<u>2,948,065</u>	<u>2,095,690</u>	<u>1,098,768</u>
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Total liabilities	\$ 261,741	<u>3,054,133</u>	<u>2,200,830</u>	<u>1,115,044</u>
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(Continued)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Combining Statement of Changes in Assets and Liabilities –
All Agency Funds

For the year ended December 31, 2005

	Balance, January 1, 2005 (as restated)	Additions	Deletions	Balance, December 31, 2005
District Attorney				
Assets				
Cash and cash equivalents	\$ 19,733	62,875	2,052	80,556
Liabilities				
Due to other governments	\$ 8,759	8	2,052	6,715
Escrow	10,974	62,867	—	73,841
Total liabilities	\$ 19,733	62,875	2,052	80,556
Total All Agency Funds				
Assets				
Cash and cash equivalents	\$ 2,137,595	53,653,786	52,757,556	3,033,825
Accounts receivable	—	11,966	6,298	5,668
Total assets	\$ 2,137,595	53,665,752	52,763,854	3,039,493
Liabilities				
Due to other governments	1,482,034	48,260,557	48,509,321	1,233,270
Escrow and other liabilities	655,561	5,656,502	4,505,840	1,806,223
Total liabilities	\$ 2,137,595	53,917,059	53,015,161	3,039,493

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Special Revenue Fund Budgetary Schedules

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Liquid Fuels Tax

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants:				
Liquid fuels tax	\$ 1,612,500	1,612,500	422,520	(1,189,980)
County charges	31,250	31,250	4,597	(26,653)
Interest	6,500	6,500	9,518	3,018
Total revenues	<u>1,650,250</u>	<u>1,650,250</u>	<u>436,635</u>	<u>(1,213,615)</u>
Expenditures:				
Current:				
Public works and enterprises	328,700	329,049	277,536	51,513
Capital outlay	1,250,000	1,217,823	51,332	1,166,491
Payments to other governments	66,200	98,028	65,185	32,843
Total expenditures	<u>1,644,900</u>	<u>1,644,900</u>	<u>394,053</u>	<u>1,250,847</u>
Excess of revenues over expenditures	<u>5,350</u>	<u>5,350</u>	<u>42,582</u>	<u>37,232</u>
Fund balance, beginning of year	<u>614,006</u>	<u>614,006</u>	<u>590,515</u>	<u>(23,491)</u>
Fund balance, end of year	<u>\$ 619,356</u>	<u>619,356</u>	<u>633,097</u>	<u>13,741</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Domestic Relations Office

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 1,984,351	1,984,351	1,837,589	(146,762)
County charges	38,375	38,375	38,316	(59)
Court costs, fines, and forfeitures	16,500	16,500	17,873	1,373
Interest	300	300	3,298	2,998
 Total revenues	 2,039,526	 2,039,526	 1,897,076	 (142,450)
Expenditures:				
Current:				
General government – judicial	2,644,235	2,643,236	2,537,317	105,919
Capital outlay	65,000	91,424	67,161	24,263
 Total expenditures	 2,709,235	 2,734,660	 2,604,478	 130,182
 Deficiency of revenues under expenditures	 (669,709)	 (695,134)	 (707,402)	 (12,268)
Other financing sources (uses):				
Operating transfers in	682,436	682,436	629,223	(53,213)
Operating transfers out	(12,727)	(12,727)	(12,511)	216
Proceeds from capital lease	—	25,425	25,425	—
 Total other financing sources (uses)	 669,709	 695,134	 642,137	 (52,997)
 Net change in fund balance	 —	 —	 (65,265)	 (65,265)
 Fund balance, beginning of year	 —	 —	 65,265	 65,265
 Fund balance, end of year	 \$ —	 —	 —	 —

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Office of Aging

For the year ended June 30, 2005

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 2,751,116	3,026,261	2,898,940 (127,321)
County charges	159,701	131,113	141,763 10,650
Interest	5,170	14,704	18,575 3,871
Contributions and other	28,643	25,788	24,909 (879)
Total revenues	<u>2,944,630</u>	<u>3,197,866</u>	<u>3,084,187</u> (113,679)
Expenditures:			
Current:			
Human services	3,147,789	3,402,969	3,238,244 164,725
Capital outlay	10,000	10,000	7,409 2,591
Total expenditures	<u>3,157,789</u>	<u>3,412,969</u>	<u>3,245,653</u> 167,316
Deficiency of revenues under expenditures	<u>(213,159)</u>	<u>(215,103)</u>	<u>(161,466)</u> 53,637
Other financing sources:			
Operating transfers in	<u>50,000</u>	<u>69,500</u>	<u>115,624</u> 46,124
Total other financing sources	<u>50,000</u>	<u>69,500</u>	<u>115,624</u> 46,124
Net change in fund balance	<u>(163,159)</u>	<u>(145,603)</u>	<u>(45,842)</u> 99,761
Fund balance, beginning of year	<u>450,156</u>	<u>450,156</u>	<u>450,156</u> —
Fund balance, end of year	<u>\$ 286,997</u>	<u>304,553</u>	<u>404,314</u> <u>99,761</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Human Services Development

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 402,918	409,512	409,512	—
Interest	—	1,414	1,414	—
Total revenues	<u>402,918</u>	<u>410,926</u>	<u>410,926</u>	<u>—</u>
Expenditures:				
Current:				
Human services	362,962	229,790	229,790	—
Capital outlay	—	352	352	—
Total expenditures	<u>362,962</u>	<u>230,142</u>	<u>230,142</u>	<u>—</u>
Excess of revenues over expenditures	<u>39,956</u>	<u>180,784</u>	<u>180,784</u>	<u>—</u>
Other financing uses:				
Operating transfers out	<u>(39,956)</u>	<u>(180,784)</u>	<u>(180,784)</u>	<u>—</u>
Total other financing uses	<u>(39,956)</u>	<u>(180,784)</u>	<u>(180,784)</u>	<u>—</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Food and Shelter

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 3,632,482	3,766,551	3,486,682	(279,869)
County charges	122,350	209,137	221,190	12,053
Interest	—	900	1,636	736
Contributions and other	—	2,000	2,382	382
Total revenues	<u>3,754,832</u>	<u>3,978,588</u>	<u>3,711,890</u>	<u>(266,698)</u>
Expenditures:				
Current:				
Human services	3,761,632	3,931,032	3,562,935	368,097
Capital outlay	—	24,487	24,421	66
Total expenditures	<u>3,761,632</u>	<u>3,955,519</u>	<u>3,587,356</u>	<u>368,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,800)</u>	<u>23,069</u>	<u>124,534</u>	<u>101,465</u>
Other financing sources (uses):				
Operating transfers in	6,800	46,756	27,850	(18,906)
Operating transfers out	—	(1,500)	—	1,500
Total other financing sources (uses)	<u>6,800</u>	<u>45,256</u>	<u>27,850</u>	<u>(17,406)</u>
Net change in fund balance	—	68,325	152,384	84,059
Fund balance, beginning of year	<u>900,000</u>	<u>900,000</u>	<u>840,306</u>	<u>(59,694)</u>
Fund balance, end of year	<u>\$ 900,000</u>	<u>968,325</u>	<u>992,690</u>	<u>24,365</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Drug and Alcohol

For the year ended June 30, 2005

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 2,557,572	2,816,747	2,652,911 (163,836)
County charges	101,055	168,062	193,473 25,411
Court costs, fines and forfeitures	45,000	45,070	55,235 10,165
Contributions and other	202,130	15,247	22,087 6,840
Total revenues	<u>2,905,757</u>	<u>3,045,126</u>	<u>2,923,706</u> (121,420)
Expenditures:			
Current:			
Human services	3,142,514	3,389,230	3,028,399 360,831
Capital outlay	—	9,861	9,668 193
Total expenditures	<u>3,142,514</u>	<u>3,399,091</u>	<u>3,038,067</u> 361,024
Deficiency of revenues under expenditures	<u>(236,757)</u>	<u>(353,965)</u>	<u>(114,361)</u> 239,604
Other financing sources:			
Operating transfers in	<u>236,757</u>	<u>353,965</u>	<u>252,184</u> (101,781)
Total other financing sources	<u>236,757</u>	<u>353,965</u>	<u>252,184</u> (101,781)
Net change in fund balance	—	—	137,823 137,823
Fund balance, beginning of year	<u>217,330</u>	<u>217,330</u>	<u>217,330</u> —
Fund balance, end of year	<u>\$ 217,330</u>	<u>217,330</u>	<u>355,153</u> <u>137,823</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Central Booking

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ —	—	47	47
County charges	180,600	180,600	117,193	(63,407)
Court costs, fines and forfeitures	233,000	233,000	199,753	(33,247)
 Total revenues	 413,600	 413,600	 316,993	 (96,607)
Expenditures:				
Current:				
General government – judicial	1,113,484	999,382	757,312	242,070
Capital outlay	21,868	62,223	50,542	11,681
 Total expenditures	 1,135,352	 1,061,605	 807,854	 253,751
Deficiency of revenues under expenditures	(721,752)	(648,005)	(490,861)	157,144
Other financing sources:				
Operating transfers in	721,752	648,005	490,861	(157,144)
 Total other financing sources	 721,752	 648,005	 490,861	 (157,144)
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Witness Assistance

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 158,809	158,809	158,809	—
County charges	16,000	18,000	19,430	1,430
Total revenues	<u>174,809</u>	<u>176,809</u>	<u>178,239</u>	<u>1,430</u>
Expenditures:				
Current:				
Human services	254,803	259,303	225,199	34,104
Total expenditures	<u>254,803</u>	<u>259,303</u>	<u>225,199</u>	<u>34,104</u>
Deficiency of revenues under expenditures	<u>(79,994)</u>	<u>(82,494)</u>	<u>(46,960)</u>	<u>35,534</u>
Other financing sources:				
Operating transfers in	<u>79,994</u>	<u>79,994</u>	<u>50,995</u>	<u>(28,999)</u>
Total other financing sources	<u>79,994</u>	<u>79,994</u>	<u>50,995</u>	<u>(28,999)</u>
Net change in fund balance	—	(2,500)	4,035	6,535
Fund balance, beginning of year	—	—	35,104	35,104
Fund balance, end of year	\$ —	<u>(2,500)</u>	<u>39,139</u>	<u>41,639</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Witness Assistance - VOCA

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 90,838	90,838	90,838	—
Total revenues	90,838	90,838	90,838	—
Expenditures:				
Current:				
Human services	126,466	126,466	122,505	3,961
Total expenditures	126,466	126,466	122,505	3,961
Deficiency of revenues under expenditures	(35,628)	(35,628)	(31,667)	3,961
Other financing sources:				
Operating transfers in	35,628	35,628	31,667	(3,961)
Total other financing sources	35,628	35,628	31,667	(3,961)
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
ARD/DUI Program

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 300,000	450,000	382,185	(67,815)
Total revenues	300,000	450,000	382,185	(67,815)
Expenditures:				
Current:				
General government – judicial	124,841	137,366	128,949	8,417
Capital outlay	9,000	8,250	4,960	3,290
Total expenditures	133,841	145,616	133,909	11,707
Excess of revenues over expenditures	166,159	304,384	248,276	(56,108)
Other financing uses:				
Operating transfers out	(166,159)	(304,384)	(248,276)	56,108
Total other financing uses	(166,159)	(304,384)	(248,276)	56,108
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Records Improvement

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 130,000	130,000	245,001	115,001
Interest	9,000	9,000	13,852	4,852
Total revenues	<u>139,000</u>	<u>139,000</u>	<u>258,853</u>	<u>119,853</u>
Expenditures:				
Current:				
General government – administrative	17,830	115,530	66,265	49,265
Capital outlay	95,000	92,100	10,581	81,519
Total expenditures	<u>112,830</u>	<u>207,630</u>	<u>76,846</u>	<u>130,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,170</u>	<u>(68,630)</u>	<u>182,007</u>	<u>250,637</u>
Other financing uses:				
Operating transfers out	—	(13,782)	(4,978)	8,804
Total other financing uses	<u>—</u>	<u>(13,782)</u>	<u>(4,978)</u>	<u>8,804</u>
Net change in fund balance	26,170	(82,412)	177,029	259,441
Fund balance, beginning of year	<u>641,696</u>	<u>641,696</u>	<u>661,957</u>	<u>20,261</u>
Fund balance, end of year	<u>\$ 667,866</u>	<u>559,284</u>	<u>838,986</u>	<u>279,702</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Solid Waste

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Licenses and permits	\$ 11,500	11,500	13,345	1,845
Grants	122,000	122,000	127,512	5,512
County charges	528,850	528,850	78,345	(450,505)
Interest	20,700	20,700	54,303	33,603
Contributions and other	1,000	1,000	485	(515)
Total revenues	<u>684,050</u>	<u>684,050</u>	<u>273,990</u>	<u>(410,060)</u>
Expenditures:				
Current:				
Public works and enterprises	639,969	667,869	549,938	117,931
Capital outlay	3,200	6,000	5,483	517
Total expenditures	<u>643,169</u>	<u>673,869</u>	<u>555,421</u>	<u>118,448</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40,881</u>	<u>10,181</u>	<u>(281,431)</u>	<u>(291,612)</u>
Other financing uses:				
Operating transfers out	<u>(48,000)</u>	<u>(48,000)</u>	<u>(45,127)</u>	<u>2,873</u>
Total other financing uses	<u>(48,000)</u>	<u>(48,000)</u>	<u>(45,127)</u>	<u>2,873</u>
Net change in fund balance	<u>(7,119)</u>	<u>(37,819)</u>	<u>(326,558)</u>	<u>(288,739)</u>
Fund balance, beginning of year	<u>1,754,239</u>	<u>1,754,239</u>	<u>2,072,676</u>	<u>318,437</u>
Fund balance, end of year	<u>\$ 1,747,120</u>	<u>1,716,420</u>	<u>1,746,118</u>	<u>29,698</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Landfill Post-closure Trust Fund

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ 20,000	24,000	23,983	(17)
Total revenues	20,000	24,000	23,983	(17)
Expenditures:				
Current:				
Conservation and development	3,000	7,000	3,712	3,288
Total expenditures	3,000	7,000	3,712	3,288
Excess of revenues over expenditures	17,000	17,000	20,271	3,271
Fund balance, beginning of year	668,698	668,698	673,899	5,201
Fund balance, end of year	\$ 685,698	685,698	694,170	8,472

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Affordable Housing

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 270,000	281,300	305,800	24,500
Interest	1,750	1,750	777	(973)
Total revenues	<u>271,750</u>	<u>283,050</u>	<u>306,577</u>	<u>23,527</u>
Expenditures:				
Current:				
Conservation and development	41,750	55,150	54,811	339
Payments to other governments	214,000	211,900	211,881	19
Total expenditures	<u>255,750</u>	<u>267,050</u>	<u>266,692</u>	<u>358</u>
Excess of revenues over expenditures	16,000	16,000	39,885	23,885
Fund balance, beginning of year	—	—	<u>51,814</u>	<u>51,814</u>
Fund balance, end of year	<u>\$ 16,000</u>	<u>16,000</u>	<u>91,699</u>	<u>75,699</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Exit 44 Study

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ —	1,200,000	684,626	(515,374)
Interest	—	600	451	(149)
Total revenues	—	1,200,600	685,077	(515,523)
Expenditures:				
Current:				
Conservation and development	—	1,221,500	685,077	536,423
Total expenditures	—	1,221,500	685,077	536,423
Deficiency of revenues under expenditures	—	(20,900)	—	20,900
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	(20,900)	—	20,900

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Hotel Tax

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Taxes	\$ 815,000	926,600	922,912	(3,688)
Interest	2,000	7,800	10,984	3,184
Total revenues	<u>817,000</u>	<u>934,400</u>	<u>933,896</u>	<u>(504)</u>
Expenditures:				
Current:				
Culture and recreation	<u>815,000</u>	<u>57,200</u>	<u>56,890</u>	<u>310</u>
Total expenditures	<u>815,000</u>	<u>57,200</u>	<u>56,890</u>	<u>310</u>
Excess of revenues over expenditures	<u>2,000</u>	<u>877,200</u>	<u>877,006</u>	<u>(194)</u>
Other financing uses:				
Operating transfers out	<u>(2,000)</u>	<u>(877,200)</u>	<u>(877,006)</u>	<u>194</u>
Total other financing uses	<u>(2,000)</u>	<u>(877,200)</u>	<u>(877,006)</u>	<u>194</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

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Debt Service Fund Budgetary Schedule

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Debt Service

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ —	—	—	—
Total revenues	—	—	—	—
Expenditures:				
Debt service:				
Principal retirement	1,085,881	1,092,193	1,092,112	81
Debt interest	444,089	470,390	470,229	161
Bond issuance cost	—	21,651	21,653	(2)
Total expenditures	1,529,970	1,584,234	1,583,994	240
Deficiency of revenues under expenditures	(1,529,970)	(1,584,234)	(1,583,994)	240
Other financing sources:				
Operating transfers in	1,529,970	1,581,007	1,580,136	(871)
Bond premium	—	3,227	3,227	—
Total other financing sources	1,529,970	1,584,234	1,583,363	(871)
Net change in fund balance	—	—	(631)	(631)
Fund balance, beginning of year	—	—	631	631
Fund balance, end of year	\$ —	—	—	—

Capital Project Fund Budgetary Schedule

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Capital Projects

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ 50	50	45,754	45,704
Total revenues	50	50	45,754	45,704
Expenditures:				
Current:				
Capital outlay	206,888	1,858,417	1,764,129	94,288
Total expenditures	206,888	1,858,417	1,764,129	94,288
Deficiency of revenues under expenditures	(206,838)	(1,858,367)	(1,718,375)	139,992
Other financing sources (uses):				
Operating transfers out	—	(44,147)	(44,147)	—
Proceeds from long term debt	—	1,698,614	1,698,615	1
Total other financing sources (uses)	—	1,654,467	1,654,468	1
Net change in fund balance	(206,838)	(203,900)	(63,907)	139,993
Fund balance, beginning of year	900,000	900,000	560,210	(339,790)
Fund balance, end of year	\$ 693,162	696,100	496,303	(199,797)

Other General Fund Budgetary Schedules

COUNTY OF CUMBERLAND, PENNSYLVANIA

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.
- Open space preservation – Open space preservation is to investigate, coordinate, and administer all matters that have direct and/or indirect impact upon Cumberland County so as to maintain the highest quality of life for its inhabitants, maintain a balance between urban centers and rural areas, and meet the needs of the County's present population without compromising the needs of future generations.
- Criminal justice planning – To assist key decision makers with the development of a managed response to the issue of prison overcrowding.
- Offender supervision – The program is primarily used to subsidize the operations of goals of adult probation by providing additional monies for probation officers' salaries, safety equipment, and office supplies.
- Agricultural easement program – The program is to protect prime agriculture soils by providing financial incentive to landowners to sell their development rights .
- Economic development program – The program exists to selectively invest County resources into initiatives that can demonstrate a strong return on investment, which would ultimately protect and enhance the viability of the County economy.
- STOP Grant – The mission of the STOP Grant is 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 enforcement of Protection from Abuse orders.

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Auto Theft Prevention Authority

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 88,098	78,755	60,721	(18,034)
Interest	—	—	212	212
Total revenues	<u>88,098</u>	<u>78,755</u>	<u>60,933</u>	<u>(17,822)</u>
Expenditures:				
Current:				
Public safety	<u>88,098</u>	<u>78,755</u>	<u>60,933</u>	<u>17,822</u>
Total expenditures	<u>88,098</u>	<u>78,755</u>	<u>60,933</u>	<u>17,822</u>
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Insurance Fraud Prevention Authority

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 105,253	98,385	87,109	(11,276)
Interest	—	—	246	246
Total revenues	<u>105,253</u>	<u>98,385</u>	<u>87,355</u>	<u>(11,030)</u>
Expenditures:				
Current:				
General government – public safety	<u>105,253</u>	<u>98,385</u>	<u>87,355</u>	<u>11,030</u>
Total expenditures	<u>105,253</u>	<u>98,385</u>	<u>87,355</u>	<u>11,030</u>
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Open Space Preservation

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 45,460	62,598	16,212	(46,386)
Interest	—	—	1	1
Total revenues	45,460	62,598	16,213	(46,385)
Expenditures:				
Current:				
Conservation and development	56,572	56,572	29,498	27,074
Total expenditures	56,572	56,572	29,498	27,074
Excess (deficiency) of revenues over (under) expenditures	(11,112)	6,026	(13,285)	(19,311)
Other financing sources (uses):				
Operating transfers in	11,112	—	13,287	13,287
Operating transfers out	—	(6,026)	—	6,026
Total other financing sources (uses)	11,112	(6,026)	13,287	19,313
Net change in fund balance	—	—	2	2
Fund balance, beginning of year	553	553	550	(3)
Fund balance, end of year	\$ 553	553	552	(1)

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Criminal Justice Planning

For the year ended June 30, 2005

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 350,406	350,406	325,760 (24,646)
Total revenues	350,406	350,406	325,760 (24,646)
Expenditures:			
Current:			
Human services	427,759	427,759	399,215 28,544
Total expenditures	427,759	427,759	399,215 28,544
Deficiency of revenues under expenditures	(77,353)	(77,353)	(73,455) 3,898
Other financing sources:			
Operating transfers in	77,353	77,353	73,455 (3,898)
Total other financing sources	77,353	77,353	73,455 (3,898)
Net change in fund balance	—	—	—
Fund balance, beginning of year	—	—	—
Fund balance, end of year	\$ —	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Offender Supervision

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Court costs, fines, and forfeitures	\$ 220,800	221,539	344,638	123,099
Total revenues	<u>220,800</u>	<u>221,539</u>	<u>344,638</u>	<u>123,099</u>
Expenditures:				
Current:				
Public safety	205,852	206,591	197,077	9,514
Total expenditures	<u>205,852</u>	<u>206,591</u>	<u>197,077</u>	<u>9,514</u>
Excess of revenues over expenditures	14,948	14,948	147,561	132,613
Other financing uses:				
Operating transfers out	(75,000)	(75,000)	(75,000)	—
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>—</u>
Net change in fund balance	(60,052)	(60,052)	72,561	132,613
Fund balance, beginning of year	<u>395,825</u>	<u>395,825</u>	<u>395,825</u>	<u>—</u>
Fund balance, end of year	<u>\$ 335,773</u>	<u>335,773</u>	<u>468,386</u>	<u>132,613</u>

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Agricultural Easement Program

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ 10,000	10,000	84,008	74,008
Total revenues	10,000	10,000	84,008	74,008
Expenditures:				
Current:				
Conservation and development	500,000	500,000	17,250	482,750
Capital outlay	1,000,000	1,000,000	36,255	963,745
Total expenditures	1,500,000	1,500,000	53,505	1,446,495
Excess (deficiency) of revenues over (under) expenditures	(1,490,000)	(1,490,000)	30,503	1,520,503
Fund balance, beginning of year	1,500,000	1,500,000	3,033,386	1,533,386
Fund balance, end of year	\$ 10,000	10,000	3,063,889	3,053,889

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
Economic Development Program

For the year ended December 31, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Hotel tax	\$ 160,000	160,000	575	(159,425)
Grants	110,000	146,916	—	(146,916)
County charges	15,000	15,000	460	(14,540)
Total revenues	<u>285,000</u>	<u>321,916</u>	<u>1,035</u>	<u>(320,881)</u>
Expenditures:				
Current:				
Economic development	376,156	413,072	148,792	264,280
Total expenditures	<u>376,156</u>	<u>413,072</u>	<u>148,792</u>	<u>264,280</u>
Deficiency of revenues under expenditures	<u>(91,156)</u>	<u>(91,156)</u>	<u>(147,757)</u>	<u>(56,601)</u>
Other financing sources:				
Operating transfers in	<u>91,156</u>	<u>91,156</u>	<u>91,156</u>	<u>—</u>
Total other financing sources	<u>91,156</u>	<u>91,156</u>	<u>91,156</u>	<u>—</u>
Net change in fund balance	—	—	(56,601)	(56,601)
Fund balance, beginning of year	—	—	56,601	56,601
Fund balance, end of year	\$ —	—	—	—

COUNTY OF CUMBERLAND, PENNSYLVANIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balance – Budget and Actual
STOP Grant

For the year ended June 30, 2005

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 100,800	100,800	100,800	—
Interest	—	—	6	6
Total revenues	<u>100,800</u>	<u>100,800</u>	<u>100,806</u>	<u>6</u>
Expenditures:				
Current:				
Public safety	230,794	230,794	185,481	45,313
Total expenditures	<u>230,794</u>	<u>230,794</u>	<u>185,481</u>	<u>45,313</u>
Deficiency of revenues under expenditures	<u>(129,994)</u>	<u>(129,994)</u>	<u>(84,675)</u>	<u>45,319</u>
Other financing sources:				
Operating transfers in	129,994	129,994	84,675	(45,319)
Total other financing sources	<u>129,994</u>	<u>129,994</u>	<u>84,675</u>	<u>(45,319)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

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