

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, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget	
	Original	Amended	Actual Amounts	Amended Budget
Revenues:				
Taxes:				
Real estate taxes	\$ 34,938,032	34,938,032	34,876,395	(61,637)
Per capita taxes	672,682	672,682	670,169	(2,513)
Library taxes	2,862,470	2,862,470	2,880,221	17,751
Licenses and permits	84,300	84,300	96,635	12,335
Grants	3,312,577	4,234,126	4,469,457	235,331
County charges	8,968,358	9,048,855	10,014,054	965,199
Court costs, fines, and forfeits	520,600	526,200	502,244	(23,956)
Interest	651,961	651,961	1,293,365	641,404
Contributions and other	89,000	89,000	135,712	46,712
Payment in lieu of taxes	56,537	56,537	83,160	26,623
Total revenues	<u>52,156,517</u>	<u>53,164,163</u>	<u>55,021,412</u>	<u>1,857,249</u>
Expenditures:				
Current:				
General government – administrative:				
Commissioners	632,425	656,661	647,114	9,547
Solicitors	240,199	233,857	231,637	2,220
Elections	809,884	756,524	748,777	7,747
Controller	859,858	866,159	858,337	7,822
Finance office	600,015	613,416	603,403	10,013
Tax claims	175,497	172,785	163,140	9,645
Treasurer	248,417	249,810	243,046	6,764
Tax collectors administration	401,574	419,567	377,237	42,330
Personnel	519,940	417,127	409,472	7,655
Tax assessment	1,223,788	1,126,505	1,099,017	27,488
Recorder of Deeds	474,623	483,160	476,553	6,607
Administrative services	253,521	257,023	218,309	38,714
Information management and technology office	1,335,159	1,313,134	1,302,957	10,177
Enterprise resource management office	399,643	344,835	337,535	7,300
Insurance	385,144	385,144	376,449	8,695
Human services fiscal operations	121,213	125,109	125,747	(638)
County buildings	1,768,236	1,589,604	1,498,593	91,011
Planning	651,926	636,436	633,852	2,584
Pooled reserves-program innovation, improvements and contingencies	2,100,000	429,406	—	429,406
Debt retirement	5,617	5,628	4,208	1,420
Pennsylvania history and museum grant	14,347	13,943	11,465	2,478
Homestead	27,850	37,659	35,127	2,532
DCNR Grant	—	35,000	22,071	12,929
Program subsidy	98,100	98,100	98,100	—
Total general government – administrative	<u>13,346,976</u>	<u>11,266,592</u>	<u>10,522,146</u>	<u>744,446</u>
General government – judicial:				
Building security	420,533	396,340	385,154	11,186
Courts	2,187,252	2,329,734	2,308,468	21,266
Court appointed advocate	111,376	112,294	111,403	891
District judges	2,230,994	2,310,417	2,257,697	52,720
Law library	152,886	162,661	156,644	6,017
Clerk of Court	576,675	546,582	563,892	(17,310)
Coroner	527,792	566,558	564,471	2,087
Court administrator	129,810	25,883	19,779	6,104

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)**
General Fund *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual Amounts	Amended Budget
Expenditures (continued):				
Current (continued):				
General government - judicial (continued):				
Public defender	\$ 927,310	902,103	891,873	10,230
District Attorney	1,636,630	1,654,553	1,631,899	22,654
Prothonotary	487,704	470,661	553,960	(83,299)
Register of Wills	428,626	399,937	381,619	18,318
Sheriff	2,131,049	2,134,285	2,176,015	(41,730)
Total general government – judicial	<u>11,948,637</u>	<u>12,012,008</u>	<u>12,002,874</u>	<u>9,134</u>
Public safety:				
DA crime investigation	367,363	387,323	382,869	4,454
DA justice services	110,912	171,463	168,144	3,319
DA forensic lab	—	167,896	163,045	4,851
Prison	7,505,884	7,773,196	7,757,314	15,882
Probation and parole	3,833,648	3,980,925	3,966,986	13,939
Emergency management & communications	268,051	293,529	274,107	19,422
Vector control	220,853	217,095	202,120	14,975
Fire training	121,920	98,215	92,258	5,957
Public safety	260,244	229,455	227,440	2,015
Total public safety	<u>12,688,875</u>	<u>13,319,097</u>	<u>13,234,283</u>	<u>84,814</u>
Human services	196,399	197,355	182,830	14,525
Culture and recreation	3,609,842	3,596,875	3,591,305	5,570
Conservation and development	1,232,220	578,650	565,422	13,228
Economic development	1,195,353	3,249,412	3,240,988	8,424
Total expenditures	<u>44,218,302</u>	<u>44,219,989</u>	<u>43,339,848</u>	<u>880,141</u>
Excess of revenues over expenditures	<u>7,938,215</u>	<u>8,944,174</u>	<u>11,681,564</u>	<u>2,737,390</u>
Other financing sources (uses):				
Transfers in	250,173	250,173	271,058	20,885
Transfers out	(8,540,669)	(10,315,029)	(9,730,347)	584,682
Total other financing sources (uses)	<u>(8,290,496)</u>	<u>(10,064,856)</u>	<u>(9,459,289)</u>	<u>605,567</u>
Net change in fund balance	(352,281)	(1,120,682)	2,222,275	3,342,957
Fund balance at beginning of year, as restated	<u>9,700,000</u>	<u>9,700,000</u>	<u>14,211,028</u>	<u>4,511,028</u>
Fund balance at end of year	<u>\$ 9,347,719</u>	<u>8,579,318</u>	<u>16,433,303</u>	<u>7,853,985</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, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual Amounts	Amended Budget
Revenues:				
Grants	\$ 26,803,475	31,984,236	29,731,547	(2,252,689)
County charges	—	52,500	52,500	—
Interest	75,900	85,603	355,869	270,266
Contributions and other	111,549	118,871	125,295	6,424
Total revenues	26,990,924	32,241,210	30,265,211	(1,975,999)
Expenditures:				
Current:				
Human services	27,510,823	32,736,955	30,763,704	1,973,251
Capital outlay	19,500	60,582	56,391	4,191
Total expenditures	27,530,323	32,797,537	30,820,095	1,977,442
Deficiency of revenues under expenditures	(539,399)	(556,327)	(554,884)	1,443
Other financing sources (uses):				
Transfers in	539,399	572,758	571,315	(1,443)
Transfers out	—	(16,431)	(16,431)	—
Total other financing sources (uses)	539,399	556,327	554,884	(1,443)
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, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual Amounts	Amended Budget
Revenues:				
Grants	\$ 8,860,513	8,860,513	8,554,187	(306,326)
County charges	333,384	333,384	390,728	57,344
Contributions to others	—	—	1,500	1,500
Total revenues	<u>9,193,897</u>	<u>9,193,897</u>	<u>8,946,415</u>	<u>(247,482)</u>
Expenditures:				
Current:				
Human services	11,101,042	11,301,992	11,299,668	2,324
Capital outlay	41,186	23,791	23,791	—
Total expenditures	<u>11,142,228</u>	<u>11,325,783</u>	<u>11,323,459</u>	<u>2,324</u>
Deficiency of revenues under expenditures	<u>(1,948,331)</u>	<u>(2,131,886)</u>	<u>(2,377,044)</u>	<u>(245,158)</u>
Other financing sources (uses):				
Transfers in	2,020,601	2,205,601	2,450,759	245,158
Transfers out	(72,270)	(73,715)	(73,715)	—
Total other financing sources (uses)	<u>1,948,331</u>	<u>2,131,886</u>	<u>2,377,044</u>	<u>245,158</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, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with	
	Original	Amended	Actual	Amended
		Amounts		Budget
Revenues:				
Grants	\$ 16,281,311	20,568,306	20,502,353	(65,953)
Interest	3,000	12,967	14,412	1,445
Total revenues	16,284,311	20,581,273	20,516,765	(64,508)
Expenditures:				
Current:				
Human services	16,284,311	20,581,188	20,516,680	64,508
Total expenditures	16,284,311	20,581,188	20,516,680	64,508
Excess of revenues over expenditures	—	85	85	—
Other financing sources (uses):				
Transfers out	—	(85)	(85)	—
Total other financing sources (uses)	—	(85)	(85)	—
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****2001-2006****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)
1/1/02(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%
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%

(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
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%
2006	2,611,643	2,611,643	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**

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2007
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	4.00% - 4 1/2%; graduated 1/4% increments over two years
Amortization method:	level percentage of projected payroll
Amortization period:	30 years (beginning 12/31/04; 28 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 funds 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, 2006, or on a fiscal year ended June 30, 2006. 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, 2006, follows:

<u>General Fund</u>	
Budgetary basis- net change in fund balance	\$ <u>2,222,275</u>
Adjustments:	
To adjust revenues, expenditures and other financing sources/uses:	
Net fund unbudgeted revenues, expenditures and other financing sources/uses:	(52,164)
Fund balance effect from funds included in GAAP statements:	
STOP grant	1,013
Open space preservation fund	(552)
Offender supervision fund	33,745
Agricultural easement program	18,660
County election fund	<u>97,178</u>
GAAP basis - net change in fund balance	\$ <u>2,320,155</u>

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

1. During the months of March and April 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, \$1,687 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.

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.
- Solid waste fund – Used to account for grants to fund the operation of the County solid 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.
- 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.
- Hotel tax fund – Used to account for revenues received from the hotel occupancy tax to fund countywide tourism

NONMAJOR GOVERNMENTAL FUNDS

DESCRIPTION OF FUNDS

- 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, 2006

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	\$ 97,765	138,432	63,491	—	—	8,774	—
Investments	707,000	—	458,000	—	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	34,141	446,180	393,628	—	707,755	350,939	200
Accounts receivable	—	—	43,007	—	223,940	24,762	—
Due from other funds	—	—	—	61,731	796,131	637,581	10,702
Prepaid items	—	—	1,500	—	—	—	—
Restricted cash	—	—	—	—	—	—	—
Other assets	—	—	—	—	—	—	—
Total assets	\$ 838,906	584,612	959,626	61,731	1,727,826	1,022,056	10,902
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 104,802	10,009	243,177	12,116	532,979	279,349	2,510
Accrued liabilities and withholdings	—	29,230	20,484	1,827	6,152	13,898	8,392
Due to other funds	26	536,992	123,022	—	—	—	—
Deferred revenue	—	—	177,126	47,788	16,300	82,949	—
Funds held as fiduciary	—	8,381	—	—	—	—	—
Total liabilities	\$ 104,828	584,612	563,809	61,731	555,431	376,196	10,902
Fund balances:							
Unreserved, undesignated	734,078	—	395,817	—	1,172,395	645,860	—
Total fund balances	734,078	—	395,817	—	1,172,395	645,860	—
Total liabilities and fund balances	\$ 838,906	584,612	959,626	61,731	1,727,826	1,022,056	10,902

(Continued)

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue										
	Witness Assistance	ARD/DUI Program	Records Improvement	Solid Waste	Landfill						
					Post-closure Trust Fund	Affordable Housing	Exit 44 Study				
(Continued)											
Assets											
Cash and cash equivalents	\$ —	—	1,014,341	2,294,093	282,723	69,851	—				
Investments	—	—	—	100,000	436,700	—	—				
Receivables:											
Taxes	—	—	—	—	—	—	—				
Due from other governments	20,405	—	—	46,204	—	—	397,584				
Accounts receivable	23,534	—	—	9,946	2,350	—	—				
Due from other funds	4,868	1,338	—	—	—	—	—				
Prepaid items	6,026	—	2,749	—	—	—	—				
Restricted cash	—	—	—	—	—	—	—				
Other assets	—	—	—	—	—	—	—				
Total assets	\$ 54,833	1,338	1,017,090	2,450,243	721,773	69,851	397,584				
Liabilities and fund balances											
Liabilities:											
Accounts payable	\$ 4,246	1,338	144	7,700	120	46,847	193,468				
Accrued liabilities and withholdings	5,020	—	245	2,672	—	—	—				
Due to other funds	—	—	9,262	55,655	—	14,096	204,116				
Deferred revenue	—	—	—	4,050	—	—	—				
Funds held as fiduciary	—	—	—	—	—	—	—				
Total liabilities	\$ 9,266	1,338	9,651	70,077	120	60,943	397,584				
Fund balances:											
Unreserved, undesignated	45,567	—	1,007,439	2,380,166	721,653	8,908	—				
Total fund balances	45,567	—	1,007,439	2,380,166	721,653	8,908	—				
Total liabilities and fund balances	\$ 54,833	1,338	1,017,090	2,450,243	721,773	69,851	397,584				

(Continued)

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)

Assets

	Special Revenue			Total Nonmajor Governmental Funds		
	Hotel Tax	CAEDC	Total	Debt Service	Capital Projects	
Cash and cash equivalents	\$ 472,573	356,422	4,798,465	2,323	—	4,800,788
Investments	—	—	1,701,700	—	—	1,701,700
Receivables:						
Taxes	—	—	—	—	—	—
Due from other governments	—	90,083	2,487,119	—	—	2,487,119
Accounts receivable	51,027	—	378,566	—	—	378,566
Due from other funds	—	111,545	1,623,896	—	—	1,623,896
Prepaid items	—	8,172	18,447	—	—	18,447
Restricted cash	—	—	—	—	4,941,471	4,941,471
Other assets	—	—	—	—	—	—
Total assets	\$ 523,600	566,222	11,008,193	2,323	4,941,471	15,951,987

Liabilities and fund balances

Liabilities:

Accounts payable	\$ —	61,960	1,500,765	—	32,286	1,533,051
Accrued liabilities and withholdings	—	—	87,920	—	1,494	89,414
Due to other funds	523,600	—	1,466,769	—	59,098	1,525,867
Deferred revenue	—	4,625	332,838	—	—	332,838
Funds held as fiduciary	—	—	8,381	—	—	8,381
Total liabilities	\$ 523,600	66,585	3,396,673	—	92,878	3,489,551

Fund balances:

Unreserved, undesignated	—	499,637	7,611,520	2,323	4,848,593	12,462,436
Total fund balances	—	499,637	7,611,520	2,323	4,848,593	12,462,436
Total liabilities and fund balances	\$ 523,600	566,222	11,008,193	2,323	4,941,471	15,951,987

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

Nonmajor Governmental Funds

For the year ended December 31, 2006

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	\$ —	—	—	—	—	—	—
Licenses and permits	—	—	—	—	—	—	—
Grants	378,237	1,876,536	3,819,262	412,945	3,837,412	2,545,526	—
County charges	6,680	38,328	102,926	—	373,066	218,551	113,739
Court costs, fines and forfeitures	—	14,747	—	—	—	100,777	190,385
Interest	31,826	3,619	42,401	982	1,372	—	—
Contributions and other	—	—	475,433	47	362,920	24,843	—
Total revenues	416,743	1,933,230	4,440,022	413,974	4,574,770	2,889,697	304,124
Expenditures:							
Current:							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,643,744	—	—	—	—	617,480
Public works and enterprises	258,591	—	—	—	—	—	—
Human services	—	—	4,587,396	301,727	4,392,767	3,058,490	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—
Capital outlay	17,205	60,376	23,039	1,121	7,975	6,624	3,243
Payments to other governments	39,966	—	—	—	—	—	—
Total expenditures	315,762	2,704,120	4,610,435	302,848	4,400,742	3,065,114	620,723
Excess (deficiency) of revenues over (under) expenditures	100,981	(770,890)	(170,413)	111,126	174,028	(175,417)	(316,599)
Other financing sources (uses):							
Transfers in	—	740,976	84,678	—	11,720	296,416	316,599
Transfers out	—	(20,605)	—	(111,126)	(995)	—	—
Proceeds from long term debt	—	—	—	—	—	—	—
Bond discount	—	—	—	—	—	—	—
Proceeds from capital lease	—	50,519	—	—	—	—	—
Total other financing sources (uses)	—	770,890	84,678	(111,126)	10,725	296,416	316,599
Net changes in fund balance	100,981	—	(85,735)	—	184,753	120,999	—

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

Nonmajor Governmental Funds

For the year ended December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)	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	—	—	—	12,410	—	—	—	—
Grants	244,460	—	—	92,401	—	—	—	1,094,176
County charges	21,829	376,956	233,883	1,024,972	—	294,109	—	—
Court costs, fines and forfeitures	—	—	—	—	—	—	—	—
Interest	—	—	28,628	119,393	30,211	2,654	—	—
Contributions and other	5,187	—	—	1,348	—	—	—	—
Total revenues	<u>271,476</u>	<u>376,956</u>	<u>262,511</u>	<u>1,250,524</u>	<u>30,211</u>	<u>296,763</u>	<u>1,094,176</u>	
Expenditures:								
Current:								
General government – administrative	—	—	73,188	—	—	—	—	—
General government – judicial	—	135,164	—	—	—	—	—	—
Public works and enterprises	—	—	—	568,476	—	—	—	—
Human services	375,099	—	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	2,728	51,663	1,094,176	
Economic development and assistance	—	—	—	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—	—
Bond issuance cost	—	—	—	—	—	—	—	—
Capital outlay	5,463	19,910	14,941	—	—	—	—	—
Payments to other governments	—	—	—	—	—	327,891	—	
Total expenditures	<u>380,562</u>	<u>155,074</u>	<u>88,129</u>	<u>568,476</u>	<u>2,728</u>	<u>379,554</u>	<u>1,094,176</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>(109,086)</u>	<u>221,882</u>	<u>174,382</u>	<u>682,048</u>	<u>27,483</u>	<u>(82,791)</u>	<u>—</u>	
Other financing sources (uses):								
Transfers in	115,515	—	—	—	—	—	—	—
Transfers out	—	(221,882)	(5,929)	(48,000)	—	—	—	—
Proceeds from long term debt	—	—	—	—	—	—	—	—
Bond discount	—	—	—	—	—	—	—	—
Proceeds from capital lease	—	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>115,515</u>	<u>(221,882)</u>	<u>(5,929)</u>	<u>(48,000)</u>	<u>—</u>	<u>—</u>	<u>—</u>	
Net changes in fund balance	6,429	—	168,453	634,048	27,483	(82,791)	—	

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

Nonmajor Governmental Funds

For the year ended December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)	Special Revenue					Total Nonmajor Governmental Funds
	Hotel Tax	CAEDC	Total	Debt Service	Capital Projects	
	\$					
Revenues:						
Taxes	\$ 950,036	—	950,036	—	—	950,036
Licenses and permits	—	—	12,410	—	—	12,410
Grants	—	176,843	14,477,798	—	—	14,477,798
County charges	—	57,925	2,862,964	—	22,198	2,885,162
Court costs, fines and forfeitures	—	—	305,909	—	—	305,909
Interest	20,410	8,591	290,087	27	213,821	503,935
Contributions and other	—	—	869,778	—	—	869,778
Total revenues	<u>970,446</u>	<u>243,359</u>	<u>19,768,982</u>	<u>27</u>	<u>236,019</u>	<u>20,005,028</u>
Expenditures:						
Current:						
General government – administrative	—	—	73,188	—	110,684	183,872
General government – judicial	—	—	3,396,388	—	—	3,396,388
Public works and enterprises	—	—	827,067	—	—	827,067
Human services	—	—	12,715,479	—	—	12,715,479
Culture and recreation	18,978	—	18,978	—	—	18,978
Conservation and development	—	—	1,148,567	—	—	1,148,567
Economic development and assistance	—	1,173,147	1,173,147	—	—	1,173,147
Debt service:						
Principal retirement	—	—	—	1,433,738	—	1,433,738
Debt interest	—	—	—	479,186	—	479,186
Bond issuance cost	—	—	—	137,369	—	137,369
Capital outlay	—	7,067	166,964	—	2,532,201	2,699,165
Payments to other governments	—	—	367,857	—	—	367,857
Total expenditures	<u>18,978</u>	<u>1,180,214</u>	<u>19,887,635</u>	<u>2,050,293</u>	<u>2,642,885</u>	<u>24,580,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>951,468</u>	<u>(936,855)</u>	<u>(118,653)</u>	<u>(2,050,266)</u>	<u>(2,406,866)</u>	<u>(4,575,785)</u>
Other financing sources (uses):						
Transfers in	—	1,020,180	2,586,084	2,105,100	—	4,691,184
Transfers out	(951,468)	—	(1,360,005)	—	(288,120)	(1,648,125)
Proceeds from long term debt	—	—	—	—	7,047,276	7,047,276
Bond discount	—	—	—	(52,511)	—	(52,511)
Proceeds from capital lease	—	—	50,519	—	—	50,519
Total other financing sources (uses)	<u>(951,468)</u>	<u>1,020,180</u>	<u>1,276,598</u>	<u>2,052,589</u>	<u>6,759,156</u>	<u>10,088,343</u>
Net changes in fund balance	—	83,325	1,157,945	2,323	4,352,290	5,512,558

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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, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants:				
Liquid fuels tax	\$ 2,114,100	2,114,100	378,237	(1,735,863)
County charges	46,450	46,450	6,680	(39,770)
Interest	8,000	8,000	31,826	23,826
Total revenues	<u>2,168,550</u>	<u>2,168,550</u>	<u>416,743</u>	<u>(1,751,807)</u>
Expenditures:				
Current:				
Public works and enterprises	158,827	253,827	258,591	(4,764)
Capital outlay	2,043,800	1,948,800	17,205	1,931,595
Payments to other governments	52,684	52,684	39,966	12,718
Total expenditures	<u>2,255,311</u>	<u>2,255,311</u>	<u>315,762</u>	<u>1,939,549</u>
Excess (deficiency) of revenues over (under) expenditures	(86,761)	(86,761)	100,981	187,742
Fund balance, beginning of year	<u>639,500</u>	<u>639,500</u>	<u>633,097</u>	<u>(6,403)</u>
Fund balance, end of year	<u>\$ 552,739</u>	<u>552,739</u>	<u>734,078</u>	<u>181,339</u>

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

Domestic Relations Office

For the year ended December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 2,105,850	2,108,775	1,876,536	(232,239)
County charges	35,525	35,525	38,328	2,803
Court costs, fines, and forfeitures	16,500	16,500	14,747	(1,753)
Interest	1,500	1,500	3,619	2,119
Total revenues	<u>2,159,375</u>	<u>2,162,300</u>	<u>1,933,230</u>	<u>(229,070)</u>
Expenditures:				
Current:				
General government – judicial	2,798,279	2,797,142	2,643,744	153,398
Capital outlay	<u>10,000</u>	<u>60,519</u>	<u>60,376</u>	<u>143</u>
Total expenditures	<u>2,808,279</u>	<u>2,857,661</u>	<u>2,704,120</u>	<u>153,541</u>
Deficiency of revenues under expenditures	<u>(648,904)</u>	<u>(695,361)</u>	<u>(770,890)</u>	<u>(75,529)</u>
Other financing sources (uses):				
Operating transfers in	663,872	665,447	740,976	75,529
Operating transfers out	(14,968)	(20,605)	(20,605)	—
Proceeds from capital lease	—	50,519	50,519	—
Total other financing sources (uses)	<u>648,904</u>	<u>695,361</u>	<u>770,890</u>	<u>75,529</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**
Office of Aging *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 3,524,562	3,778,680	3,713,663	(65,017)
County charges	101,400	105,712	107,116	1,404
Interest	4,000	25,625	35,069	9,444
Contributions and other	18,000	425,091	427,397	2,306
Total revenues	<u>3,647,962</u>	<u>4,335,108</u>	<u>4,283,245</u>	<u>(51,863)</u>
Expenditures:				
Current:				
Human services	3,886,811	4,409,588	4,355,436	54,152
Capital outlay	20,000	23,500	16,659	6,841
Total expenditures	<u>3,906,811</u>	<u>4,433,088</u>	<u>4,372,095</u>	<u>60,993</u>
Deficiency of revenues under expenditures	<u>(258,849)</u>	<u>(97,980)</u>	<u>(88,850)</u>	<u>9,130</u>
Other financing sources:				
Operating transfers in	<u>82,000</u>	<u>111,755</u>	<u>121,778</u>	<u>10,023</u>
Total other financing sources	<u>82,000</u>	<u>111,755</u>	<u>121,778</u>	<u>10,023</u>
Net change in fund balance	<u>(176,849)</u>	<u>13,775</u>	<u>32,928</u>	<u>19,153</u>
Fund balance, beginning of year	<u>404,315</u>	<u>404,315</u>	<u>481,552</u>	<u>77,237</u>
Fund balance, end of year	<u>\$ 227,466</u>	<u>418,090</u>	<u>514,480</u>	<u>96,390</u>

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

Human Services Development

For the year ended June 30, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 402,918	384,678	384,678
Interest	1,000	1,000	982
Total revenues	<u>403,918</u>	<u>385,678</u>	<u>385,660</u>
			(18)
Expenditures:			
Current:			
Human services	260,886	283,817	283,817
Total expenditures	<u>260,886</u>	<u>283,817</u>	<u>283,817</u>
Excess of revenues over expenditures	<u>143,032</u>	<u>101,861</u>	<u>101,843</u>
			(18)
Other financing sources (uses):			
Operating transfers in	—	1,283	1,283
Operating transfers out	(143,032)	(103,144)	(103,126)
Total other financing sources (uses):	<u>(143,032)</u>	<u>(101,861)</u>	<u>(101,843)</u>
			18
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, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 3,929,904	4,235,288	3,843,271
County charges	252,576	251,511	350,748
Interest	900	1,687	1,372
Contributions and other	2,000	2,000	362,920
 Total revenues	 4,185,380	 4,490,486	 4,558,311
 Expenditures:			
Current:			
Human services	4,225,710	4,459,180	4,362,258
Capital outlay	—	8,442	8,417
 Total expenditures	 4,225,710	 4,467,622	 4,370,675
 Excess (deficiency) of revenues over (under) expenditures	 (40,330)	 22,864	 187,636
			164,772
 Other financing sources (uses):			
Operating transfers in	46,756	15,467	11,902
Operating transfers out	(1,500)	(1,878)	(1,878)
 Total other financing sources (uses)	 45,256	 13,589	 10,024
			(3,565)
 Net change in fund balance	 4,926	 36,453	 197,660
 Fund balance, beginning of year	 992,689	 992,689	 987,642
 Fund balance, end of year	 \$ 997,615	 1,029,142	 1,185,302
			156,160

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Drug and Alcohol *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 2,725,244	2,588,115	2,555,714	(32,401)
County charges	162,055	229,607	222,215	(7,392)
Court costs, fines and forfeitures	45,000	118,729	117,781	(948)
Contributions and other	12,611	22,161	24,293	2,132
 Total revenues	 2,944,910	 2,958,612	 2,920,003	 (38,609)
Expenditures:				
Current:				
Human services	3,249,149	3,391,720	3,042,725	348,995
Capital outlay	—	4,969	4,969	—
 Total expenditures	 3,249,149	 3,396,689	 3,047,694	 348,995
 Deficiency of revenues under expenditures	 (304,239)	 (438,077)	 (127,691)	 310,386
Other financing sources:				
Operating transfers in	304,239	338,077	310,924	(27,153)
 Total other financing sources	 304,239	 338,077	 310,924	 (27,153)
 Net change in fund balance	 —	 (100,000)	 183,233	 283,233
 Fund balance, beginning of year	 355,152	 355,152	 355,152	 —
 Fund balance, end of year	 \$ 355,152	 255,152	 538,385	 283,233

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Central Booking *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	131,525	131,525	113,739
Court costs, fines and forfeitures	200,176	200,176	190,385
Total revenues	331,701	331,701	304,124
			(27,577)
Expenditures:			
Current:			
General government – judicial	657,050	653,790	617,480
Capital outlay	-	3,260	3,243
Total expenditures	657,050	657,050	620,723
			36,327
Deficiency of revenues under expenditures	(325,349)	(325,349)	(316,599)
			8,750
Other financing sources:			
Operating transfers in	325,349	325,349	316,599
Total other financing sources	325,349	325,349	316,599
			(8,750)
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**
Witness Assistance *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 163,237	163,237	—
County charges	17,000	17,000	21,829
Contributions and other	—	—	5,187
Total revenues	<u>180,237</u>	<u>180,237</u>	<u>190,253</u>
			10,016
Expenditures:			
Current:			
Human services	264,575	260,931	241,503
Capital outlay	—	3,644	3,642
Total expenditures	<u>264,575</u>	<u>264,575</u>	<u>245,145</u>
			19,430
Deficiency of revenues under expenditures	<u>(84,338)</u>	<u>(84,338)</u>	<u>(54,892)</u>
			29,446
Other financing sources:			
Operating transfers in	71,111	71,111	61,321
Total other financing sources	<u>71,111</u>	<u>71,111</u>	<u>61,321</u>
			(9,790)
Net change in fund balance	(13,227)	(13,227)	6,429
Fund balance, beginning of year	<u>25,415</u>	<u>25,415</u>	<u>39,138</u>
Fund balance, end of year	<u>\$ 12,188</u>	<u>12,188</u>	<u>45,567</u>
			<u>33,379</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Witness Assistance - VOCA *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 85,387	85,387	85,387	—
Total revenues	85,387	85,387	85,387	—
Expenditures:				
Current:				
Human services	132,995	132,995	129,292	3,703
Total expenditures	132,995	132,995	129,292	3,703
Deficiency of revenues under expenditures	(47,608)	(47,608)	(43,905)	3,703
Other financing sources:				
Operating transfers in	47,608	47,608	43,905	(3,703)
Total other financing sources	47,608	47,608	43,905	(3,703)
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**
ARD/DUI Program *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ 366,000	388,800	376,956 (11,844)
Total revenues	<u>366,000</u>	<u>388,800</u>	<u>376,956 (11,844)</u>
Expenditures:			
Current:			
General government – judicial	140,000	146,625	135,164 11,461
Capital outlay	<u>—</u>	<u>20,275</u>	<u>19,910 365</u>
Total expenditures	<u>140,000</u>	<u>166,900</u>	<u>155,074 11,826</u>
Excess of revenues over expenditures	<u>226,000</u>	<u>221,900</u>	<u>221,882 (18)</u>
Other financing uses:			
Operating transfers out	<u>(226,000)</u>	<u>(221,900)</u>	<u>(221,882) 18</u>
Total other financing uses	<u>(226,000)</u>	<u>(221,900)</u>	<u>(221,882) 18</u>
Net change in fund balance	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Records Improvement *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 217,000	217,000	233,883	16,883
Interest	8,000	8,000	28,628	20,628
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>262,511</u>	<u>37,511</u>
Expenditures:				
Current:				
General government – administrative	139,266	379,656	73,188	306,468
Capital outlay	45,000	60,676	14,941	45,735
Total expenditures	<u>184,266</u>	<u>440,332</u>	<u>88,129</u>	<u>352,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>40,734</u>	<u>(215,332)</u>	<u>174,382</u>	<u>389,714</u>
Other financing uses:				
Operating transfers out	<u>(7,173)</u>	<u>(7,173)</u>	<u>(5,929)</u>	<u>1,244</u>
Total other financing uses	<u>(7,173)</u>	<u>(7,173)</u>	<u>(5,929)</u>	<u>1,244</u>
Net change in fund balance	33,561	(222,505)	168,453	390,958
Fund balance, beginning of year	<u>840,544</u>	<u>840,544</u>	<u>838,986</u>	<u>(1,558)</u>
Fund balance, end of year	<u>\$ 874,105</u>	<u>618,039</u>	<u>1,007,439</u>	<u>389,400</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Solid Waste *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Licenses and permits	\$ 11,500	11,500	12,410	910
Grants	92,000	95,000	92,401	(2,599)
County charges	27,251	27,251	1,024,972	997,721
Interest	30,700	30,700	119,393	88,693
Contributions and other	1,000	1,000	1,348	348
 Total revenues	 162,451	 165,451	 1,250,524	 1,085,073
Expenditures:				
Current:				
Public works and enterprises	508,191	627,791	568,476	59,315
Capital outlay	1,002	1,002	—	1,002
 Total expenditures	 509,193	 628,793	 568,476	 60,317
 Excess (deficiency) of revenues over (under) expenditures	 (346,742)	 (463,342)	 682,048	 1,145,390
Other financing uses:				
Operating transfers out	(48,000)	(48,000)	(48,000)	—
 Total other financing uses	 (48,000)	 (48,000)	 (48,000)	 —
 Net change in fund balance	 (394,742)	 (511,342)	 634,048	 1,145,390
 Fund balance, beginning of year	 1,551,707	 1,551,707	 1,746,118	 194,411
 Fund balance, end of year	 \$ 1,156,965	 1,040,365	 2,380,166	 1,339,801

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Landfill Post - Closure Trust Fund *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Interest	\$ 20,600	20,600	30,211
Total revenues	<u>20,600</u>	<u>20,600</u>	<u>30,211</u>
Expenditures:			
Current:			
Conservation and development	4,000	4,000	2,728
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,728</u>
Excess of revenues over expenditures	16,600	16,600	27,483
Fund balance, beginning of year	<u>690,613</u>	<u>690,613</u>	<u>694,170</u>
Fund balance, end of year	<u><u>\$ 707,213</u></u>	<u><u>707,213</u></u>	<u><u>721,653</u></u>
			<u><u>14,440</u></u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Affordable Housing *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 265,000	265,000	294,109	29,109
Interest	750	750	2,654	1,904
Total revenues	<u>265,750</u>	<u>265,750</u>	<u>296,763</u>	<u>31,013</u>
Expenditures:				
Current:				
Conservation and development	40,506	51,663	51,663	—
Payments to other governments	238,000	327,891	327,891	—
Total expenditures	<u>278,506</u>	<u>379,554</u>	<u>379,554</u>	<u>—</u>
Deficiency of revenues under expenditures	(12,756)	(113,804)	(82,791)	31,013
Fund balance, beginning of year	<u>75,161</u>	<u>75,161</u>	<u>91,699</u>	<u>16,538</u>
Fund balance, end of year	<u>\$ 62,405</u>	<u>(38,643)</u>	<u>8,908</u>	<u>47,551</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Exit 44 Study *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 1,469,500	1,469,500	1,094,176	(375,324)
Total revenues	1,469,500	1,469,500	1,094,176	(375,324)
Expenditures:				
Current:				
Conservation and development	1,469,500	1,469,500	1,094,176	375,324
Total expenditures	1,469,500	1,469,500	1,094,176	375,324
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, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Taxes	\$ 848,000	955,535	950,036
Interest	7,000	23,200	20,410
Total revenues	<u>855,000</u>	<u>978,735</u>	<u>970,446</u>
			(5,499)
			(2,790)
			(8,289)
Expenditures:			
Current:			
Culture and recreation	848,000	23,000	18,978
Total expenditures	<u>848,000</u>	<u>23,000</u>	<u>18,978</u>
			4,022
Excess of revenues over expenditures	7,000	955,735	951,468
			(4,267)
Other financing uses:			
Operating transfers out	(7,000)	(955,735)	(951,468)
Total other financing uses	<u>(7,000)</u>	<u>(955,735)</u>	<u>(951,468)</u>
			4,267
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, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Interest	\$ —	—	27	27
Total revenues	—	—	27	27
Expenditures:				
Debt service:				
Principal retirement	1,425,967	1,431,187	1,433,738	(2,551)
Debt interest	481,432	481,912	479,186	2,726
Bond issuance cost	—	137,369	137,369	—
Total expenditures	1,907,399	2,050,468	2,050,293	175
Deficiency of revenues under expenditures	(1,907,399)	(2,050,468)	(2,050,266)	202
Other financing sources (uses):				
Operating transfers in	1,907,399	2,105,275	2,105,100	(175)
Bond discount	—	(52,512)	(52,511)	1
Total other financing sources (uses)	1,907,399	2,052,763	2,052,589	(174)
Net change in fund balance	—	2,295	2,323	28
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	2,295	2,323	28

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Capital Projects *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ —	—	22,198
Interest	—	1,634	213,821
Total revenues	—	1,634	236,019
Expenditures:			
Current:			
General government-administrative	—	233,164	110,684
Capital outlay	465,326	2,805,183	122,480
Total expenditures	465,326	3,038,347	2,642,885
Deficiency of revenues under expenditures	(465,326)	(3,036,713)	(2,406,866)
Other financing sources (uses):			
Operating transfers out	—	(288,770)	(288,120)
Proceeds from long term debt	—	7,047,276	7,047,276
Total other financing sources (uses)	—	6,758,506	6,759,156
Net change in fund balance	(465,326)	3,721,793	4,352,290
Fund balance, beginning of year	465,326	465,326	496,303
Fund balance, end of year	\$ —	4,187,119	4,848,593
			661,474

Other General Fund Budgetary Schedules

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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 – 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 – 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 incentive 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, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 51,509	51,509	44,664	(6,845)
Interest	—	—	22	22
Contributions and other	—	—	238	238
Total revenues	<u>51,509</u>	<u>51,509</u>	<u>44,924</u>	<u>(6,585)</u>
Expenditures:				
Current:				
Public safety	57,039	57,039	48,635	8,404
Total expenditures	<u>57,039</u>	<u>57,039</u>	<u>48,635</u>	<u>8,404</u>
Deficiency of revenues under expenditures	(5,530)	(5,530)	(3,711)	1,819
Other financing sources:				
Operating transfers in	5,530	5,530	3,711	(1,819)
Total other financing sources	<u>5,530</u>	<u>5,530</u>	<u>3,711</u>	<u>(1,819)</u>
Net change in fund balance	—	—	—	—
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, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 120,000	120,000	95,363	(24,637)
Interest	—	—	344	344
Contributions and other	—	—	462	462
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>96,169</u>	<u>(23,831)</u>
Expenditures:				
Current:				
General government – public safety	114,470	114,470	96,169	18,301
Total expenditures	<u>114,470</u>	<u>114,470</u>	<u>96,169</u>	<u>18,301</u>
Excess of revenues over expenditures	5,530	5,530	—	(5,530)
Other financing uses:				
Operating transfers out	(5,530)	(5,530)	—	5,530
Total other financing uses	<u>(5,530)</u>	<u>(5,530)</u>	<u>—</u>	<u>5,530</u>
Net change in fund balance	—	—	—	—
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**
Open Space Preservation *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 25,868	25,868	10,346	(15,522)
Interest	—	—	68	68
Total revenues	<u>25,868</u>	<u>25,868</u>	<u>10,414</u>	<u>(15,454)</u>
Expenditures:				
Current:				
Conservation and development	29,112	29,112	6,114	22,998
Total expenditures	<u>29,112</u>	<u>29,112</u>	<u>6,114</u>	<u>22,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,244)</u>	<u>(3,244)</u>	<u>4,300</u>	<u>7,544</u>
Other financing sources (uses):				
Operating transfers in	3,244	3,244	—	(3,244)
Operating transfers out	—	—	(4,852)	(4,852)
Total other financing sources (uses)	<u>3,244</u>	<u>3,244</u>	<u>(4,852)</u>	<u>(8,096)</u>
Net change in fund balance	—	—	(552)	(552)
Fund balance, beginning of year	<u>550</u>	<u>550</u>	<u>552</u>	<u>2</u>
Fund balance, end of year	<u>\$ 550</u>	<u>550</u>	<u>—</u>	<u>(550)</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Criminal Justice Planning *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Grants	\$ 305,278	308,251	308,251
County charges	—	2,997	2,383
Total revenues	<u>305,278</u>	<u>311,248</u>	<u>310,634</u>
Expenditures:			
Current:			
Human services	384,537	391,457	390,561
Total expenditures	<u>384,537</u>	<u>391,457</u>	<u>390,561</u>
Deficiency of revenues under expenditures	<u>(79,259)</u>	<u>(80,209)</u>	<u>(79,927)</u>
Other financing sources:			
Operating transfers in	79,259	80,209	79,927
Total other financing sources	<u>79,259</u>	<u>80,209</u>	<u>79,927</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**
Offender Supervision *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
County charges	\$ —	—	259
Court costs, fines, and forfeitures	288,300	319,966	45,767
Total revenues	<u>288,300</u>	<u>319,966</u>	<u>46,026</u>
Expenditures:			
Current:			
Public safety	232,592	262,618	24,686
Capital outlay	7,700	9,340	2,876
Total expenditures	<u>240,292</u>	<u>271,958</u>	<u>27,562</u>
Excess of revenues over expenditures	<u>48,008</u>	<u>48,008</u>	<u>73,588</u>
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>
Net change in fund balance	(26,992)	(26,992)	46,596
Fund balance, beginning of year	<u>468,386</u>	<u>468,386</u>	<u>—</u>
Fund balance, end of year	<u>\$ 441,394</u>	<u>441,394</u>	<u>514,982</u>
			<u>73,588</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Agricultural Easement Program *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Variance with Amended Budget
	Original	Amended	
Revenues:			
Interest	\$ —	473	102,848
Total revenues	—	473	102,848
Expenditures:			
Current:			
Conservation and development	165,000	29,500	15,038
Capital outlay	1,100,000	1,834,011	1,817,428
Payments to other governments	—	258,489	251,249
Total expenditures	1,265,000	2,122,000	2,083,715
Deficiency of revenues under expenditures	(1,265,000)	(2,121,527)	(1,980,867)
Other financing sources (uses):			
Operating transfers out	—	(39,588)	(39,588)
Proceeds from long term debt	—	2,039,115	2,039,115
Total other financing sources (uses)	—	1,999,527	1,999,527
Net change in fund balance	(1,265,000)	(122,000)	18,660
Fund balance, beginning of year	2,900,000	2,900,000	3,063,889
Fund balance, end of year	<u>\$ 1,635,000</u>	<u>2,778,000</u>	<u>3,082,549</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
County Elections *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 1,082,330	1,082,330	1,080,172	(2,158)
Interest	—	189	189	—
Total revenues	<u>1,082,330</u>	<u>1,082,519</u>	<u>1,080,361</u>	<u>(2,158)</u>
Expenditures:				
Current:				
General government - administrative	32,851	12,825	9,091	3,734
Capital outlay	1,049,479	2,069,505	1,771,903	297,602
Total expenditures	<u>1,082,330</u>	<u>2,082,330</u>	<u>1,780,994</u>	<u>301,336</u>
Deficiency of revenues under expenditures	—	(999,811)	(700,633)	299,178
Other financing sources (uses):				
Operating transfers in	—	1,000,000	—	(1,000,000)
Operating transfers out	—	(15,797)	(15,797)	—
Proceeds from long term debt	—	813,608	813,608	—
Total other financing sources (uses)	<u>—</u>	<u>1,797,811</u>	<u>797,811</u>	<u>(1,000,000)</u>
Net change in fund balance	—	798,000	97,178	(700,822)
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>798,000</u>	<u>97,178</u>	<u>(700,822)</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
STOP Grant *For the year ended June 30, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 99,744	99,744	93,744	(6,000)
County charges	—	—	104	104
Interest	—	—	1	1
Total revenues	<u>99,744</u>	<u>99,744</u>	<u>93,849</u>	<u>(5,895)</u>
Expenditures:				
Current:				
Public safety	235,129	235,129	211,709	23,420
Total expenditures	<u>235,129</u>	<u>235,129</u>	<u>211,709</u>	<u>23,420</u>
Deficiency of revenues under expenditures	(135,385)	(135,385)	(117,860)	17,525
Other financing sources:				
Operating transfers in	135,385	135,385	117,860	(17,525)
Total other financing sources	<u>135,385</u>	<u>135,385</u>	<u>117,860</u>	<u>(17,525)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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, 2006

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	126,210	—	43,963	170,173
Customer accounts receivable	61,588	3,357	4,685	69,630
Total current assets	<u>187,998</u>	<u>3,357</u>	<u>48,648</u>	<u>240,003</u>
Noncurrent assets:				
Capital assets, net of depreciation	623,543	247,075	490,860	1,361,478
Total noncurrent assets	<u>623,543</u>	<u>247,075</u>	<u>490,860</u>	<u>1,361,478</u>
Total assets	<u>811,541</u>	<u>250,432</u>	<u>539,508</u>	<u>1,601,481</u>
Liabilities				
Current liabilities:				
Accounts payable	14,498	3,077	1,337	18,912
Accrued payroll	16,613	—	874	17,487
Due to other funds	—	286	—	286
Unearned revenue	20,381	—	17,503	37,884
Capital lease payable	—	8,378	—	8,378
Sick and vacation accrual	7,461	—	—	7,461
Total current liabilities	<u>58,953</u>	<u>11,741</u>	<u>19,714</u>	<u>90,408</u>
Noncurrent liabilities:				
Due in more than one year:				
Sick and vacation accrual	45,380	—	10,634	56,014
Total noncurrent liabilities	<u>45,380</u>	<u>—</u>	<u>10,634</u>	<u>56,014</u>
Total liabilities	<u>104,333</u>	<u>11,741</u>	<u>30,348</u>	<u>146,422</u>
Net assets				
Invested in capital assets, net				
related debt	623,543	238,697	490,860	1,353,100
Unrestricted	83,665	(6)	18,300	101,959
Total net assets	<u>\$ 707,208</u>	<u>238,691</u>	<u>509,160</u>	<u>1,455,059</u>

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
AND CHANGES IN NET ASSETS**
Nonmajor Enterprise Funds *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
Operating revenues:				
Charges for sales and services:				
County charges	\$ 842,896	369,206	50,901	1,263,003
Total operating revenues	<u>842,896</u>	<u>369,206</u>	<u>50,901</u>	<u>1,263,003</u>
Operating expenses:				
Patient/client services	1,759,395	441,328	136,431	2,337,154
Depreciation	211,877	13,507	86,966	312,350
Total operating expenses	<u>1,971,272</u>	<u>454,835</u>	<u>223,397</u>	<u>2,649,504</u>
Operating loss	<u>(1,128,376)</u>	<u>(85,629)</u>	<u>(172,496)</u>	<u>(1,386,501)</u>
Nonoperating revenues (expenses):				
Grants	920,254	13,020	27,834	961,108
Contributed capital	—	—	26,921	26,921
Interest income	823	—	—	823
Interest expense	—	(1,186)	—	(1,186)
Total net nonoperating revenues	<u>921,077</u>	<u>11,834</u>	<u>54,755</u>	<u>987,666</u>
Loss before operating transfers	(207,299)	(73,795)	(117,741)	(398,835)
Transfers in	89,285	77,673	174,577	341,535
Change in net assets	<u>(118,014)</u>	<u>3,878</u>	<u>56,836</u>	<u>(57,300)</u>
Total net assets - beginning	825,222	234,813	452,324	1,512,359
Total net assets - ending	<u>\$ 707,208</u>	<u>238,691</u>	<u>509,160</u>	<u>1,455,059</u>

COMBINING STATEMENT OF CASH FLOWS

Nonmajor Enterprise Funds

For the year ended December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Early Learning Transportation	Center	Hazardous Materials	Totals
Cash flows from operating activities:				
Cash received on county charges	\$ 842,786	366,699	50,901	1,260,386
Payments to vendors	(654,042)	(440,057)	(150,180)	(1,244,279)
Payments to employees	(1,115,684)	—	(59,065)	(1,174,749)
Net cash used in operating activities	<u>(926,940)</u>	<u>(73,358)</u>	<u>(158,344)</u>	<u>(1,158,642)</u>
Cash flows from noncapital financing activities:				
Subsidy from federal/state grants	776,866	12,170	17,504	806,540
Transfers from other funds	161,301	74,135	—	235,436
Net cash provided by noncapital financing activities	<u>938,167</u>	<u>86,305</u>	<u>17,504</u>	<u>1,041,976</u>
Cash flows from capital and related financing activities:				
Subsidy from federal/state grants	62,213	—	240,514	302,727
Purchase of capital assets	(74,263)	—	(99,674)	(173,937)
Principal paid on capital debt	—	(11,761)	—	(11,761)
Interest paid on capital debt	—	(1,186)	—	(1,186)
Net cash provided by (used in) capital financing activities	<u>(12,050)</u>	<u>(12,947)</u>	<u>140,840</u>	<u>115,843</u>
Cash flows from investing activities:				
Investment income received	823	—	—	823
Net cash provided by investing activities	<u>823</u>	<u>—</u>	<u>—</u>	<u>823</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	\$ (1,128,376)	(85,629)	(172,496)	(1,386,501)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	211,877	13,507	86,966	312,350
Loss on disposal of capital assets	1,858	—	734	2,592
Changes in assets and liabilities in:				
Customer accounts receivable	(110)	(2,508)	—	(2,618)
Accounts payable	(18,445)	(9,925)	255	(28,115)
Accrued liabilities and withholdings	6,256	—	1,075	7,331
Due to other funds	—	11,197	(74,878)	(63,681)
Total adjustments	<u>201,436</u>	<u>12,271</u>	<u>14,152</u>	<u>227,859</u>
Net cash used in operating activities	<u>\$ (926,940)</u>	<u>(73,358)</u>	<u>(158,344)</u>	<u>(1,158,642)</u>

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

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Agency Fund Combining Statements

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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
- 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	\$ 9,148	28,309	17,424	308,523	368,179
Total assets	\$ 9,148	28,309	17,424	308,523	368,179
Liabilities					
Due to other governments	—	—	—	65,388	2,814
Escrow and other liabilities	\$ 9,148	28,309	17,424	243,135	365,365
Total liabilities	\$ 9,148	28,309	17,424	308,523	368,179

December 31, 2006

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Human Services Guardianship Accounts	Total
929,693	3,420	37,091	752,045	85,555	49,673	2,589,060
929,693	3,420	37,091	752,045	85,555	49,673	2,589,060
929,693	3,420	28,591	22,208	3,571	—	1,055,685
—	—	8,500	729,837	81,984	49,673	1,533,375
929,693	3,420	37,091	752,045	85,555	49,673	2,589,060

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2006 (as restated)	Additions	Deletions	Balance, December 31, 2006
Prison Work Release				
Assets				
Cash and cash equivalents	\$ <u>1,938</u>	<u>535,467</u>	<u>528,257</u>	<u>9,148</u>
Liabilities				
Escrow	\$ <u>1,938</u>	<u>535,467</u>	<u>528,257</u>	<u>9,148</u>
Total liabilities	<u>1,938</u>	<u>535,467</u>	<u>528,257</u>	<u>9,148</u>
Prison Inmate Accounts				
Assets				
Cash and cash equivalents	\$ <u>37,640</u>	<u>783,571</u>	<u>792,902</u>	<u>28,309</u>
Liabilities				
Escrow	\$ <u>37,640</u>	<u>783,571</u>	<u>792,902</u>	<u>28,309</u>
Total liabilities	<u>37,640</u>	<u>783,571</u>	<u>792,902</u>	<u>28,309</u>
Perry County HealthChoices				
Assets				
Cash and cash equivalents	\$ <u>17,631</u>	<u>162,245</u>	<u>162,452</u>	<u>17,424</u>
Accounts receivable	<u>5,668</u>	<u>262</u>	<u>5,930</u>	<u>—</u>
Total assets	<u>23,299</u>	<u>162,507</u>	<u>168,382</u>	<u>17,424</u>
Liabilities				
Due to other governments	\$ <u>3,966</u>	<u>—</u>	<u>3,966</u>	<u>—</u>
Escrow and other liabilities	<u>19,333</u>	<u>162,507</u>	<u>164,416</u>	<u>17,424</u>
Total liabilities	<u>23,299</u>	<u>162,507</u>	<u>168,382</u>	<u>17,424</u>

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2006 (as restated)	Additions	Deletions	Balance, December 31, 2006
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(Continued)

Clerk of Court

Assets

Cash and cash equivalents	\$ 305,147	1,673,986	1,670,610	308,523
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Liabilities

Due to other governments	\$ 36,134	712,922	683,668	65,388
Escrow	<u>269,013</u>	<u>961,064</u>	<u>986,942</u>	<u>243,135</u>
Total liabilities	<u><u>\$ 305,147</u></u>	<u><u>1,673,986</u></u>	<u><u>1,670,610</u></u>	<u><u>308,523</u></u>

Prothonotary

Assets

Cash and cash equivalents	\$ 343,606	110,316	85,743	368,179
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Liabilities

Due to other governments	\$ 2,977	47,282	47,445	2,814
Escrow	<u>340,629</u>	<u>63,034</u>	<u>38,298</u>	<u>365,365</u>
Total liabilities	<u><u>\$ 343,606</u></u>	<u><u>110,316</u></u>	<u><u>85,743</u></u>	<u><u>368,179</u></u>

Recorder of Deeds

Assets

Cash and cash equivalents	\$ 1,134,505	27,058,971	27,263,783	929,693
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Liabilities

Due to other governments	\$ 1,134,505	27,058,971	27,263,783	929,693
Total liabilities	<u><u>\$ 1,134,505</u></u>	<u><u>27,058,971</u></u>	<u><u>27,263,783</u></u>	<u><u>929,693</u></u>

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2006 (as restated)	Additions	Deletions	Balance, December 31, 2006
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(Continued)

Treasurer

Assets

Cash and cash equivalents	\$ <u>4,404</u>	<u>150,258</u>	<u>151,242</u>	<u>3,420</u>
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Liabilities

Due to other governments	\$ <u>4,404</u>	<u>150,258</u>	<u>151,242</u>	<u>3,420</u>
Total liabilities	\$ <u>4,404</u>	<u>150,258</u>	<u>151,242</u>	<u>3,420</u>

Register of Wills

Assets

Cash and cash equivalents	\$ <u>188,094</u>	<u>16,275,545</u>	<u>16,426,548</u>	<u>37,091</u>
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Liabilities

Due to other governments	\$ <u>179,594</u>	<u>16,275,545</u>	<u>16,426,548</u>	<u>28,591</u>
Escrow	\$ <u>8,500</u>	<u>—</u>	<u>—</u>	<u>8,500</u>
Total liabilities	\$ <u>188,094</u>	<u>16,275,545</u>	<u>16,426,548</u>	<u>37,091</u>

Sheriff

Assets

Cash and cash equivalents	\$ <u>1,115,044</u>	<u>3,944,527</u>	<u>4,307,526</u>	<u>752,045</u>
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Liabilities

Due to other governments	\$ <u>16,276</u>	<u>93,875</u>	<u>87,943</u>	<u>22,208</u>
Escrow	\$ <u>1,098,768</u>	<u>3,850,652</u>	<u>4,219,583</u>	<u>729,837</u>
Total liabilities	\$ <u>1,115,044</u>	<u>3,944,527</u>	<u>4,307,526</u>	<u>752,045</u>

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
All Agency Funds *For the year ended December 31, 2006*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2006 (as restated)	Additions	Deletions	Balance, December 31, 2006
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(Continued)

District Attorney

Assets

Cash and cash equivalents	\$ <u>92,810</u>	<u>39,750</u>	<u>47,005</u>	<u>85,555</u>
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Liabilities

Due to other governments	\$ 6,715	8	3,152	3,571
Escrow	\$ <u>86,095</u>	<u>39,742</u>	<u>43,853</u>	<u>81,984</u>
Total liabilities	\$ <u>92,810</u>	<u>39,750</u>	<u>47,005</u>	<u>85,555</u>

Human Services

Guardianship Accounts

Assets

Cash and cash equivalents	\$ <u>40,054</u>	<u>166,080</u>	<u>156,461</u>	<u>49,673</u>
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Liabilities

Escrow	\$ <u>40,054</u>	<u>166,080</u>	<u>156,461</u>	<u>49,673</u>
Total liabilities	\$ <u>40,054</u>	<u>166,080</u>	<u>156,461</u>	<u>49,673</u>

Total All Agency Funds

Assets

Cash and cash equivalents	\$ 3,280,873	50,900,716	51,592,529	2,589,060
Accounts receivable	\$ <u>5,668</u>	<u>262</u>	<u>5,930</u>	<u>—</u>
Total assets	\$ <u>3,286,541</u>	<u>50,900,978</u>	<u>51,598,459</u>	<u>2,589,060</u>

Liabilities

Due to other governments	\$ 1,384,571	44,338,861	44,667,747	1,055,685
Escrow and other liabilities	\$ <u>1,901,970</u>	<u>6,562,117</u>	<u>6,930,712</u>	<u>1,533,375</u>
Total liabilities	\$ <u>3,286,541</u>	<u>50,900,978</u>	<u>51,598,459</u>	<u>2,589,060</u>

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