

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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Taxes:				
Real estate taxes	\$ 38,230,334	38,230,334	38,249,229	18,895
Per capita taxes	665,417	665,417	676,097	10,680
Library taxes	3,011,880	3,011,880	3,006,041	(5,839)
Licenses and permits	104,762	104,762	101,762	(3,000)
Grants	3,734,627	3,817,127	3,733,885	(83,242)
County charges	10,693,519	10,693,519	11,337,370	643,851
Court costs, fines, and forfeits	582,800	582,800	661,922	79,122
Interest	1,136,378	1,136,378	1,105,813	(30,565)
Contributions and other	101,650	101,650	120,261	18,611
Payment in lieu of taxes	113,550	113,550	116,614	3,064
Total revenues	58,374,917	58,457,417	59,108,994	651,577
Expenditures:				
Current:				
General government – administrative:				
Commissioners	700,096	684,978	659,686	25,292
Solicitors	278,632	340,771	323,141	17,630
Elections	938,786	999,993	967,170	32,823
Controller	995,166	979,778	960,204	19,574
Finance office	697,684	698,359	685,283	13,076
Tax claims	178,961	206,149	202,588	3,561
Treasurer	271,277	271,838	264,838	7,000
Tax collectors administration	440,110	439,832	408,388	31,444
Personnel	471,925	454,310	412,368	41,942
Tax assessment	1,316,523	1,644,402	1,521,316	123,086
Recorder of Deeds	519,671	481,565	453,907	27,658
Administrative services	250,583	280,291	176,832	103,459
Information management and technology office	1,952,391	2,003,792	1,976,593	27,199
Enterprise resource management office	657,494	658,641	546,823	111,818
Insurance	321,102	364,802	363,248	1,554
Human services fiscal operations	139,970	149,590	148,757	833
County buildings	2,308,311	2,244,176	1,910,468	333,708
Planning	669,836	694,517	663,337	31,180
Pooled reserves-program innovation, improvements and contingencies	827,827	203,253	—	203,253
Pooled reserves-contingencies	1,296,688	447,121	—	447,121
Debt retirement	5,418	7,255	7,065	190
Pennsylvania history and museum grant	4,250	4,250	2,738	1,512
Homestead	28,747	50,466	46,924	3,542
DCNR Grant	38,182	38,182	33,708	4,474
Uniform Parcel Identifier	—	42,066	36,300	5,766
Program subsidy	76,400	76,400	76,400	—
Total general government – administrative	15,386,030	14,466,777	12,848,082	1,618,695
General government – judicial:				
Building security	441,978	433,499	409,656	23,843
Courts	2,462,039	2,583,579	2,508,119	75,460
Court appointed advocate	128,846	128,236	124,626	3,610
District judges	2,616,578	2,665,539	2,578,700	86,839
Law library	209,065	223,624	222,859	765
Clerk of Court	644,716	651,591	625,072	26,519
Coroner	660,591	664,080	635,242	28,838
Court administrator	7,393	8,000	22,613	(14,613)

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)**

General Fund

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Expenditures (continued):				
Current (continued):				
General government - judicial (continued):				
Public defender	\$ 998,575	978,635	931,948	46,687
District Attorney	1,798,414	1,862,882	1,826,857	36,025
Prothonotary	528,672	486,092	461,362	24,730
Register of Wills	436,302	433,843	397,198	36,645
Sheriff	2,293,415	2,330,440	2,314,046	16,394
Total general government – judicial	<u>13,226,584</u>	<u>13,450,040</u>	<u>13,058,298</u>	<u>391,742</u>
Public safety:				
DA crime investigation	358,426	418,321	408,681	9,640
DA justice services	236,527	252,670	222,843	29,827
DA forensic lab	—	115,000	55,711	59,289
Prison	8,690,628	8,699,138	8,358,671	340,467
Probation and parole	4,527,966	4,572,239	4,496,471	75,768
Emergency management & communications	380,364	357,995	326,049	31,946
Vector control	237,185	484,985	456,777	28,208
Fire training	76,550	76,550	19,386	57,164
Public safety	304,430	284,621	255,516	29,105
Total public safety	<u>14,812,076</u>	<u>15,261,519</u>	<u>14,600,105</u>	<u>661,414</u>
Human services	196,314	225,104	204,517	20,587
Culture and recreation	3,821,682	3,898,197	3,846,912	51,285
Conservation and development	800,051	887,390	642,698	244,692
Economic development	2,651,496	2,651,746	2,570,695	81,051
Total expenditures	<u>50,894,233</u>	<u>50,840,773</u>	<u>47,771,307</u>	<u>3,069,466</u>
Excess of revenues over expenditures	<u>7,480,684</u>	<u>7,616,644</u>	<u>11,337,687</u>	<u>3,721,043</u>
Other financing sources (uses):				
Transfers in	217,500	217,500	261,428	43,928
Transfers out	(10,232,686)	(10,406,146)	(8,565,259)	1,840,887
Proceeds from capital lease	—	—	24,335	24,335
Proceeds from sale of assets	—	—	300	300
Total other financing sources (uses)	<u>(10,015,186)</u>	<u>(10,188,646)</u>	<u>(8,279,196)</u>	<u>1,909,450</u>
Net change in fund balance	<u>(2,534,502)</u>	<u>(2,572,002)</u>	<u>3,058,491</u>	<u>5,630,493</u>
Fund balance, beginning of year	<u>16,000,000</u>	<u>16,000,000</u>	<u>20,942,513</u>	<u>4,942,513</u>
Fund balance, end of year	<u>\$ 13,465,498</u>	<u>13,427,998</u>	<u>24,001,004</u>	<u>10,573,006</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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 32,004,605	35,114,502	33,927,516	(1,186,986)
County charges	—	—	39,649	39,649
Interest	200,000	381,394	370,339	(11,055)
Contributions and other	121,189	122,659	122,365	(294)
Total revenues	<u>32,325,794</u>	<u>35,618,555</u>	<u>34,459,869</u>	<u>(1,158,686)</u>
Expenditures:				
Current:				
Human services	32,852,133	36,142,077	34,966,444	1,175,633
Capital outlay	17,000	19,817	17,307	2,510
Total expenditures	<u>32,869,133</u>	<u>36,161,894</u>	<u>34,983,751</u>	<u>1,178,143</u>
Deficiency of revenues under expenditures	<u>(543,339)</u>	<u>(543,339)</u>	<u>(523,882)</u>	<u>19,457</u>
Other financing sources (uses):				
Transfers in	571,473	571,473	527,460	(44,013)
Transfers out	(28,134)	(28,134)	(3,578)	24,556
Total other financing sources (uses)	<u>543,339</u>	<u>543,339</u>	<u>523,882</u>	<u>(19,457)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</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**

Children and Youth

For the year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 10,867,596	10,874,596	11,738,487	863,891
County charges	424,793	424,793	445,544	20,751
Contributions and others	—	—	2,117	2,117
Total revenues	11,292,389	11,299,389	12,186,148	886,759
Expenditures:				
Current:				
Human services	13,409,751	13,432,249	13,432,226	23
Capital outlay	96,993	103,594	103,595	(1)
Total expenditures	13,506,744	13,535,843	13,535,821	22
Deficiency of revenues under expenditures	(2,214,355)	(2,236,454)	(1,349,673)	886,781
Other financing sources (uses):				
Transfers in	2,289,545	2,289,767	1,402,986	(886,781)
Transfers out	(75,190)	(53,313)	(53,313)	—
Total other financing sources (uses)	2,214,355	2,236,454	1,349,673	(886,781)
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, 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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 24,875,638	22,135,379	22,084,594	(50,785)
Interest	18,000	15,341	13,439	(1,902)
Total revenues	<u>24,893,638</u>	<u>22,150,720</u>	<u>22,098,033</u>	<u>(52,687)</u>
Expenditures:				
Current:				
Human services	24,893,638	22,150,720	22,098,032	52,688
Total expenditures	<u>24,893,638</u>	<u>22,150,720</u>	<u>22,098,032</u>	<u>52,688</u>
Excess of revenues over expenditures	<u>—</u>	<u>—</u>	<u>1</u>	<u>1</u>
Other financing uses:				
Transfers out	<u>—</u>	<u>—</u>	<u>(1)</u>	<u>(1)</u>
Total other financing uses	<u>—</u>	<u>—</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balance	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE'S RETIREMENT AND OTHER POST EMPLOYMENT
BENEFITS PLANS

December 31, 2003- 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

Retirement Plan Schedule of Funding Progress

(1) Actuarial Valuation Date	(2) Actuarial Value of Assets	(3) Actuarial Accrued Liability- Entry Age	(4) Unfunded Actuarial Accrued Liability	(5) Funded Ratio (2/3)	(6) Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll (4/6)
1/1/05(a)	\$84,105,420	\$95,733,266	\$11,627,846	87.9%	\$40,117,850	29.0%
1/1/06	91,003,246	103,853,132	12,849,886	87.6%	39,731,561	32.3%
1/1/07	98,379,217	113,652,216	15,272,999	86.6%	43,083,443	35.4%
1/1/08	114,308,129	124,585,352	10,277,223	91.8%	45,483,821	22.6%
1/1/09	110,828,272	134,504,045	23,675,773	82.4%	48,315,850	49.0%

(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.

Retirement Plan Schedule of Employer's Contributions

Year Ended December 31	Annual Required Contribution	County Contribution	Percentage Contributed
2003	\$ 1,192,646	\$ 1,192,646	100%
2004	2,084,919	2,084,919	100%
2005	2,421,626	2,421,626	100%
2006	2,611,643	2,611,643	100%
2007	3,018,632	3,018,632	100%
2008	2,656,503	2,656,503	100%

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

In addition to the County's \$2,656,503 of actuarially determined annual pension cost, the County accrued an additional \$647,228 of pension cost that it expects to incur due to the extremely volatile nature of the economy in the last months of the 2008. This additional contribution, which was accrued for but not funded in 2008, is based on the County's estimate of the decline in the fund's investment holdings.

REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE'S RETIREMENT AND OTHER POST EMPLOYMENT
BENEFITS PLANS

December 31, 2003- 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

Cumberland County Employees Other Post-employment Benefits Plan
 Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
1/1/2008	-	\$ 2,061,392	\$ 2,061,392	-	\$ 44,752,526	4.60%

Because 2008 was the year of transition for GASB Statement No. 45, the requirements of GASB Statement No. 45 have been implemented prospectively; therefore, the above illustration does not reflect similar information respective of the two preceding years.

1. Budgetary Information

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

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

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

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

Funds contained in the legally adopted budget are presented on either a calendar year ended December 31, 2008, or on a fiscal year ended June 30, 2008. 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, 2008, follows:

	<u>General Fund</u>
Budgetary basis- net change in fund balance	\$ 3,058,491
Adjustments:	
To adjust revenues, expenditures and other financing sources/uses:	
Net fund unbudgeted revenues, expenditures and other financing sources/uses:	77,624
Fund balance effect from funds included in GAAP statements:	
Criminal justice and intermediate punishment	31
Offender supervision fund	93,077
Agricultural easement program	(642,544)
GAAP basis - net change in fund balance	\$ 2,586,679

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

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

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

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

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

Supplementary Information

Nonmajor Governmental Fund Combining Statements

NONMAJOR GOVERNMENTAL FUNDS

DESCRIPTION OF FUNDS

Special Revenue Funds

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

- Liquid fuels tax – Used to account for state aid revenues used for building and improving roads and bridges.
- Domestic relations office – Used to account for expenditures and reimbursement revenue related to the operation of the County’s child support enforcement program, which is funded with federal, state and County funds.
- Human service-related special revenue funds are used to account for revenue received from various federal, state and local sources. These funds, which are restricted for the provision of specified social services to eligible residents, are as follows:
 - Office of aging fund
 - Human services development fund
 - Food and shelter fund
 - Drug and alcohol fund
- The courts and justice-related special revenue funds are used to account for revenue received from various federal and state sources and fines and costs collected from the general public. These funds, which are restricted to providing specified judicial services, are as follows:
 - Central booking fund
 - Witness assistance fund
 - Accelerated rehabilitative disposition/driving under the influence program fund
- Records improvement fund – Used to account for revenues received from improvement fees collected on Recorder of Deeds transactions to fund record improvement projects within the County.
- Recycling and waste fund – Used to account for grants to fund the operation of the County recycling and waste plan.
- 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.
- Cumberland Area Economic Development Corporation (CAEDC) - CAEDC’s mission is to preserve, facilitate, promote and foster economic development within Cumberland County and the surrounding

NONMAJOR GOVERNMENTAL FUNDS
DESCRIPTION OF FUNDS

region. 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.

COMBINING BALANCE SHEET
Nonmajor Governmental Funds

December 31, 2008

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	\$ 690,190	518,987	75,351	—	—	12,353	—
Investments	150,000	—	520,000	—	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	—
Due from other governments	98,834	269,888	578,554	—	530,329	251,781	—
Accounts receivable	—	—	13,313	—	504,246	90,980	—
Due from other funds	—	—	—	35,572	759,806	343,788	27,458
Prepaid items	—	—	1,800	—	—	—	642
Total assets	<u>\$ 939,024</u>	<u>788,875</u>	<u>1,189,018</u>	<u>35,572</u>	<u>1,794,381</u>	<u>698,902</u>	<u>28,100</u>
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 92,085	17,490	218,283	13,618	394,469	185,767	13,657
Accrued liabilities and withholdings	—	52,009	38,047	3,277	11,372	25,777	14,443
Due to other funds	—	477,111	305,891	—	—	—	—
Deferred revenue	—	—	202,197	18,677	56,138	34,890	—
Funds held as fiduciary	—	7,495	—	—	—	—	—
Total liabilities	<u>92,085</u>	<u>554,105</u>	<u>764,418</u>	<u>35,572</u>	<u>461,979</u>	<u>246,434</u>	<u>28,100</u>
Fund balances:							
Unreserved, undesignated	846,939	234,770	424,600	—	1,332,402	452,468	—
Total fund balances	<u>846,939</u>	<u>234,770</u>	<u>424,600</u>	<u>—</u>	<u>1,332,402</u>	<u>452,468</u>	<u>—</u>
Total liabilities and fund balances	<u>\$ 939,024</u>	<u>788,875</u>	<u>1,189,018</u>	<u>35,572</u>	<u>1,794,381</u>	<u>698,902</u>	<u>28,100</u>

(Continued)

COMBINING BALANCE SHEET
Nonmajor Governmental Funds

December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Recycling and Waste	Affordable Housing	Exit 44 Study	Hotel Tax
(Continued)							
Assets							
Cash and cash equivalents	\$ —	—	353,977	410,932	85,235	—	1,295,546
Investments	—	—	600,000	1,600,000	—	—	—
Receivables:							
Taxes	—	—	—	—	—	—	71,651
Due from other governments	42,707	—	—	111,527	—	18,291	—
Accounts receivable	6,903	—	—	—	—	—	—
Due from other funds	3,937	95	—	—	—	—	—
Prepaid items	6,437	—	—	—	—	—	—
Total assets	<u>\$ 59,984</u>	<u>95</u>	<u>953,977</u>	<u>2,122,459</u>	<u>85,235</u>	<u>18,291</u>	<u>1,367,197</u>
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 3,434	95	32,951	112,332	35,105	4,293	—
Accrued liabilities and withholdings	7,543	—	1,188	4,530	—	—	—
Due to other funds	—	—	8,001	3,602	10,889	13,998	1,367,197
Deferred revenue	—	—	—	—	—	—	—
Funds held as fiduciary	—	—	—	—	—	—	—
Total liabilities	<u>10,977</u>	<u>95</u>	<u>42,140</u>	<u>120,464</u>	<u>45,994</u>	<u>18,291</u>	<u>1,367,197</u>
Fund balances:							
Unreserved, undesignated	49,007	—	911,837	2,001,995	39,241	—	—
Total fund balances	49,007	—	911,837	2,001,995	39,241	—	—
Total liabilities and fund balances	<u>\$ 59,984</u>	<u>95</u>	<u>953,977</u>	<u>2,122,459</u>	<u>85,235</u>	<u>18,291</u>	<u>1,367,197</u>

(Continued)

COMBINING BALANCE SHEET
Nonmajor Governmental Funds

December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total</u>
	<u>CAEDC</u>	<u>Total</u>		<u>Nonmajor Governmental Funds</u>
(Continued)				
Assets				
Cash and cash equivalents	\$ 735,365	4,177,936	—	4,177,936
Investments	152,126	3,022,126	—	3,022,126
Receivables:				
Taxes	—	71,651	—	71,651
Due from other governments	120,704	2,022,615	—	2,022,615
Accounts receivable	—	615,442	—	615,442
Due from other funds	285,613	1,456,269	—	1,456,269
Prepaid items	15,145	24,024	—	24,024
Total assets	<u>\$ 1,308,953</u>	<u>11,390,063</u>	<u>—</u>	<u>11,390,063</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 111,575	1,235,154	—	1,235,154
Accrued liabilities and withholdings	—	158,186	—	158,186
Due to other funds	—	2,186,689	—	2,186,689
Deferred revenue	64,218	376,120	—	376,120
Funds held as fiduciary	—	7,495	—	7,495
Total liabilities	<u>175,793</u>	<u>3,963,644</u>	<u>—</u>	<u>3,963,644</u>
Fund balances:				
Unreserved, undesignated	<u>1,133,160</u>	<u>7,426,419</u>	<u>—</u>	<u>7,426,419</u>
Total fund balances	<u>1,133,160</u>	<u>7,426,419</u>	<u>—</u>	<u>7,426,419</u>
Total liabilities and fund balances	<u>\$ 1,308,953</u>	<u>11,390,063</u>	<u>—</u>	<u>11,390,063</u>

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

Nonmajor Governmental Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue						
	Liquid Fuels Tax	Domestic Relations Office	Office of Aging	Human Services Development	Food and Shelter	Drug and Alcohol	Central Booking
Revenues:							
Taxes	\$ —	—	—	—	—	—	—
Grants	1,001,346	1,954,619	4,299,360	361,267	4,482,029	2,302,418	—
County charges	29,729	33,687	135,156	—	520,386	273,766	119,514
Court costs, fines and forfeitures	—	12,190	—	—	—	139,958	212,013
Interest	13,235	4,205	26,160	2,918	2,005	—	—
Contributions and other	—	—	37,208	—	4,155	20,924	—
Total revenues	<u>1,044,310</u>	<u>2,004,701</u>	<u>4,497,884</u>	<u>364,185</u>	<u>5,008,575</u>	<u>2,737,066</u>	<u>331,527</u>
Expenditures:							
Current:							
General government – administrative	—	—	—	—	—	—	—
General government – judicial	—	2,772,801	—	—	—	—	762,833
Public works and enterprises	245,324	—	—	—	—	—	—
Human services	—	—	4,755,060	291,959	4,644,898	3,286,072	—
Culture and recreation	—	—	—	—	—	—	—
Conservation and development	—	—	—	—	—	—	—
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance costs	—	—	—	—	—	—	—
Capital outlay	627,631	46,970	22,446	—	1,698	8,577	—
Payments to other governments	94,994	—	—	—	—	—	—
Total expenditures	<u>967,949</u>	<u>2,819,771</u>	<u>4,777,506</u>	<u>291,959</u>	<u>4,646,596</u>	<u>3,294,649</u>	<u>762,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>76,361</u>	<u>(815,070)</u>	<u>(279,622)</u>	<u>72,226</u>	<u>361,979</u>	<u>(557,583)</u>	<u>(431,306)</u>
Other financing sources (uses):							
Transfers in	—	1,024,990	271,717	—	—	370,520	431,306
Transfers out	—	(20,116)	—	(72,226)	(207,490)	—	—
Bond discount	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>1,004,874</u>	<u>271,717</u>	<u>(72,226)</u>	<u>(207,490)</u>	<u>370,520</u>	<u>431,306</u>
Net changes in fund balance	76,361	189,804	(7,905)	—	154,489	(187,063)	—
Fund balances, beginning of year (Note 1D)	770,578	44,966	432,505	—	1,177,913	639,531	—
Fund balances, end of year	<u>\$ 846,939</u>	<u>234,770</u>	<u>424,600</u>	<u>—</u>	<u>1,332,402</u>	<u>452,468</u>	<u>—</u>

(Continued)

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

Nonmajor Governmental Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Special Revenue						
	Witness Assistance	ARD/DUI Program	Records Improvement	Recycling and Waste	Affordable Housing	Exit 44 Study	Hotel Tax
(Continued)							
Revenues:							
Taxes	\$ —	—	—	—	—	—	1,345,191
Grants	256,100	—	—	450,340	—	47,333	—
County charges	19,118	419,308	201,079	128,166	227,398	—	—
Court costs, fines and forfeitures	—	—	—	—	—	—	—
Interest	—	—	29,972	78,984	494	—	22,509
Contributions and other	9,544	—	—	20,079	—	—	—
Total revenues	<u>284,762</u>	<u>419,308</u>	<u>231,051</u>	<u>677,569</u>	<u>227,892</u>	<u>47,333</u>	<u>1,367,700</u>
Expenditures:							
Current:							
General government – administrative	—	—	120,184	—	42,479	—	—
General government – judicial	—	136,529	—	—	—	—	—
Public works and enterprises	—	—	—	434,892	—	—	—
Human services	403,120	—	—	—	—	—	—
Culture and recreation	—	—	—	—	—	—	26,887
Conservation and development	—	—	—	—	—	47,333	—
Economic development and assistance	—	—	—	—	—	—	—
Debt service:							
Principal retirement	—	—	—	—	—	—	—
Debt interest	—	—	—	—	—	—	—
Bond issuance costs	—	—	—	—	—	—	—
Capital outlay	—	1,320	9,038	472,576	—	—	—
Payments to other governments	—	—	—	—	174,549	—	—
Total expenditures	<u>403,120</u>	<u>137,849</u>	<u>129,222</u>	<u>907,468</u>	<u>217,028</u>	<u>47,333</u>	<u>26,887</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(118,358)</u>	<u>281,459</u>	<u>101,829</u>	<u>(229,899)</u>	<u>10,864</u>	<u>—</u>	<u>1,340,813</u>
Other financing sources (uses):							
Transfers in	116,370	—	—	—	—	—	—
Transfers out	—	(281,459)	—	—	—	—	(1,340,813)
Bond discount	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>116,370</u>	<u>(281,459)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,340,813)</u>
Net changes in fund balance	(1,988)	—	101,829	(229,899)	10,864	—	—
Fund balances, beginning of year (Note 1D)	50,995	—	810,008	2,231,894	28,377	—	—
Fund balances, end of year	<u>\$ 49,007</u>	<u>—</u>	<u>911,837</u>	<u>2,001,995</u>	<u>39,241</u>	<u>—</u>	<u>—</u>

(Continued)

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

Nonmajor Governmental Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>CAEDC</u>	<u>Total</u>		
(Continued)				
Revenues:				
Taxes	\$ —	1,345,191	—	1,345,191
Grants	17,500	15,172,312	—	15,172,312
County charges	160,073	2,267,380	—	2,267,380
Court costs, fines and forfeitures	—	364,161	—	364,161
Interest	11,819	192,301	307	192,608
Contributions and other	—	91,910	—	91,910
Total revenues	<u>189,392</u>	<u>19,433,255</u>	<u>307</u>	<u>19,433,562</u>
Expenditures:				
Current:				
General government – administrative	—	162,663	—	162,663
General government – judicial	—	3,672,163	—	3,672,163
Public works and enterprises	—	680,216	—	680,216
Human services	—	13,381,109	—	13,381,109
Culture and recreation	—	26,887	—	26,887
Conservation and development	—	47,333	—	47,333
Economic development and assistance	1,274,684	1,274,684	—	1,274,684
Debt service:				
Principal retirement	—	—	1,615,330	1,615,330
Debt interest	—	—	967,808	967,808
Bond issuance costs	—	—	119,291	119,291
Capital outlay	41,367	1,231,623	—	1,231,623
Payments to other governments	—	269,543	—	269,543
Total expenditures	<u>1,316,051</u>	<u>20,746,221</u>	<u>2,702,429</u>	<u>23,448,650</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,126,659)</u>	<u>(1,312,966)</u>	<u>(2,702,122)</u>	<u>(4,015,088)</u>
Other financing sources (uses):				
Transfers in	1,452,557	3,667,460	2,736,629	6,404,089
Transfers out	—	(1,922,104)	—	(1,922,104)
Bond discount	—	—	(34,507)	(34,507)
Total other financing sources (uses)	<u>1,452,557</u>	<u>1,745,356</u>	<u>2,702,122</u>	<u>4,447,478</u>
Net changes in fund balance	325,898	432,390	—	432,390
Fund balances, beginning of year (Note 1D)	<u>807,262</u>	<u>6,994,029</u>	<u>—</u>	<u>6,994,029</u>
Fund balances, end of year	<u>\$ 1,133,160</u>	<u>7,426,419</u>	<u>—</u>	<u>7,426,419</u>

**Nonmajor and Other 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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants:				
Liquid fuels tax	\$ 496,000	1,066,000	1,001,346	(64,654)
County charges	2,500	17,500	29,729	12,229
Interest	25,000	25,000	13,235	(11,765)
Total revenues	<u>523,500</u>	<u>1,108,500</u>	<u>1,044,310</u>	<u>(64,190)</u>
Expenditures:				
Current:				
Public works and enterprises	322,997	997,997	245,324	752,673
Capital outlay	100,000	697,500	627,631	69,869
Payments to other governments	7,400	95,522	94,994	528
Total expenditures	<u>430,397</u>	<u>1,791,019</u>	<u>967,949</u>	<u>823,070</u>
Excess (deficiency) of revenues over (under) expenditures	93,103	(682,519)	76,361	758,880
Fund balance, beginning of year	<u>729,160</u>	<u>729,160</u>	<u>770,578</u>	<u>41,418</u>
Fund balance, end of year	<u>\$ 822,263</u>	<u>46,641</u>	<u>846,939</u>	<u>800,298</u>

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

Domestic Relations Office

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 2,067,000	2,067,000	1,954,619	(112,381)
County charges	36,155	36,155	33,687	(2,468)
Court costs, fines, and forfeitures	14,100	14,100	12,190	(1,910)
Interest	3,800	3,800	4,205	405
Total revenues	<u>2,121,055</u>	<u>2,121,055</u>	<u>2,004,701</u>	<u>(116,354)</u>
Expenditures:				
Current:				
General government – judicial	2,917,454	2,912,689	2,772,801	139,888
Capital outlay	<u>55,030</u>	<u>59,795</u>	<u>46,970</u>	<u>12,825</u>
Total expenditures	<u>2,972,484</u>	<u>2,972,484</u>	<u>2,819,771</u>	<u>152,713</u>
Deficiency of revenues under expenditures	<u>(851,429)</u>	<u>(851,429)</u>	<u>(815,070)</u>	<u>36,359</u>
Other financing sources (uses):				
Transfers in	875,614	875,614	1,024,990	149,376
Transfers out	<u>(24,185)</u>	<u>(24,185)</u>	<u>(20,116)</u>	<u>4,069</u>
Total other financing sources (uses)	<u>851,429</u>	<u>851,429</u>	<u>1,004,874</u>	<u>153,445</u>
Net change in fund balance	—	—	189,804	189,804
Fund balance, beginning of year	—	—	44,966	44,966
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>234,770</u>	<u>234,770</u>

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

Office of Aging

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 3,835,481	4,558,870	4,082,397	(476,473)
County charges	101,000	101,500	125,738	24,238
Interest	14,500	14,500	31,309	16,809
Contributions and other	21,900	21,900	30,306	8,406
Total revenues	<u>3,972,881</u>	<u>4,696,770</u>	<u>4,269,750</u>	<u>(427,020)</u>
Expenditures:				
Current:				
Human services	4,474,217	5,123,521	4,526,989	596,532
Capital outlay	24,000	17,000	15,846	1,154
Total expenditures	<u>4,498,217</u>	<u>5,140,521</u>	<u>4,542,835</u>	<u>597,686</u>
Deficiency of revenues under expenditures	<u>(525,336)</u>	<u>(443,751)</u>	<u>(273,085)</u>	<u>170,666</u>
Other financing sources:				
Transfers in	<u>225,000</u>	<u>243,425</u>	<u>271,717</u>	<u>28,292</u>
Total other financing sources	<u>225,000</u>	<u>243,425</u>	<u>271,717</u>	<u>28,292</u>
Net change in fund balance	(300,336)	(200,326)	(1,368)	198,958
Fund balance, beginning of year	<u>437,244</u>	<u>437,244</u>	<u>560,153</u>	<u>122,909</u>
Fund balance, end of year	<u>\$ 136,908</u>	<u>236,918</u>	<u>558,785</u>	<u>321,867</u>

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

Human Services Development

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 335,087	349,403	347,485	(1,918)
Interest	1,000	1,000	2,918	1,918
Total revenues	<u>336,087</u>	<u>350,403</u>	<u>350,403</u>	<u>—</u>
Expenditures:				
Current:				
Human services	<u>287,087</u>	<u>280,177</u>	<u>280,177</u>	<u>—</u>
Total expenditures	<u>287,087</u>	<u>280,177</u>	<u>280,177</u>	<u>—</u>
Excess of revenues over expenditures	<u>49,000</u>	<u>70,226</u>	<u>70,226</u>	<u>—</u>
Other financing uses:				
Transfers out	<u>(49,000)</u>	<u>(70,226)</u>	<u>(70,226)</u>	<u>—</u>
Total other financing uses:	<u>(49,000)</u>	<u>(70,226)</u>	<u>(70,226)</u>	<u>—</u>
Net change in fund balance	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u><u>\$ —</u></u>	<u><u>—</u></u>	<u><u>—</u></u>	<u><u>—</u></u>

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

Food and Shelter

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 3,967,302	4,110,980	4,295,792	184,812
County charges	292,800	431,075	446,162	15,087
Interest	1,250	1,900	2,005	105
Contributions and other	2,000	4,155	4,155	—
Total revenues	4,263,352	4,548,110	4,748,114	200,004
Expenditures:				
Current:				
Human services	4,157,029	4,539,610	4,532,475	7,135
Capital outlay	10,000	1,698	1,698	—
Total expenditures	4,167,029	4,541,308	4,534,173	7,135
Excess of revenues over expenditures	96,323	6,802	213,941	207,139
Other financing uses:				
Transfers out	(182,000)	(207,490)	(207,490)	—
Total other financing uses	(182,000)	(207,490)	(207,490)	—
Net change in fund balance	(85,677)	(200,688)	6,451	207,139
Fund balance, beginning of year	1,190,349	1,190,349	1,221,907	31,558
Fund balance, end of year	\$ 1,104,672	989,661	1,228,358	238,697

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

Drug and Alcohol

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 2,144,730	2,463,453	2,435,449	(28,004)
County charges	156,138	248,146	276,983	28,837
Court costs, fines and forfeitures	94,000	131,851	134,822	2,971
Contributions and other	14,111	18,472	19,965	1,493
Total revenues	<u>2,408,979</u>	<u>2,861,922</u>	<u>2,867,219</u>	<u>5,297</u>
Expenditures:				
Current:				
Human services	2,769,536	3,445,866	3,313,004	132,862
Capital outlay	6,000	7,612	7,444	168
Total expenditures	<u>2,775,536</u>	<u>3,453,478</u>	<u>3,320,448</u>	<u>133,030</u>
Deficiency of revenues under expenditures	<u>(366,557)</u>	<u>(591,556)</u>	<u>(453,229)</u>	<u>138,327</u>
Other financing sources:				
Transfers in	<u>338,939</u>	<u>363,938</u>	<u>340,020</u>	<u>(23,918)</u>
Total other financing sources	<u>338,939</u>	<u>363,938</u>	<u>340,020</u>	<u>(23,918)</u>
Net change in fund balance	(27,618)	(227,618)	(113,209)	114,409
Fund balance, beginning of year	<u>538,387</u>	<u>538,387</u>	<u>522,406</u>	<u>(15,981)</u>
Fund balance, end of year	<u>\$ 510,769</u>	<u>310,769</u>	<u>409,197</u>	<u>98,428</u>

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

Central Booking

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
County charges	\$ 105,400	105,400	119,514	14,114
Court costs, fines and forfeitures	176,200	176,200	212,013	35,813
Total revenues	281,600	281,600	331,527	49,927
Expenditures:				
Current:				
General government – judicial	909,982	909,982	762,833	147,149
Total expenditures	909,982	909,982	762,833	147,149
Deficiency of revenues under expenditures	(628,382)	(628,382)	(431,306)	197,076
Other financing sources:				
Transfers in	628,382	628,382	431,306	(197,076)
Total other financing sources	628,382	628,382	431,306	(197,076)
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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 174,025	174,025	174,025	—
County charges	17,000	17,000	19,118	2,118
Contributions and other	—	—	9,544	9,544
Total revenues	<u>191,025</u>	<u>191,025</u>	<u>202,687</u>	<u>11,662</u>
Expenditures:				
Current:				
Human services	283,559	282,046	248,171	33,875
Capital outlay	—	1,513	—	1,513
Total expenditures	<u>283,559</u>	<u>283,559</u>	<u>248,171</u>	<u>35,388</u>
Deficiency of revenues under expenditures	<u>(92,534)</u>	<u>(92,534)</u>	<u>(45,484)</u>	<u>47,050</u>
Other financing sources:				
Transfers in	<u>79,064</u>	<u>79,064</u>	<u>43,496</u>	<u>(35,568)</u>
Total other financing sources	<u>79,064</u>	<u>79,064</u>	<u>43,496</u>	<u>(35,568)</u>
Net change in fund balance	(13,470)	(13,470)	(1,988)	11,482
Fund balance, beginning of year	<u>32,397</u>	<u>32,397</u>	<u>50,995</u>	<u>18,598</u>
Fund balance, end of year	<u>\$ 18,927</u>	<u>18,927</u>	<u>49,007</u>	<u>30,080</u>

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

Witness Assistance - VOCA

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 82,075	82,075	82,075	—
Total revenues	82,075	82,075	82,075	—
Expenditures:				
Current:				
Human services	139,888	139,888	138,951	937
Total expenditures	139,888	139,888	138,951	937
Deficiency of revenues under expenditures	(57,813)	(57,813)	(56,876)	937
Other financing sources:				
Transfers in	57,813	57,813	56,876	(937)
Total other financing sources	57,813	57,813	56,876	(937)
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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 408,000	454,732	419,308	(35,424)
Total revenues	408,000	454,732	419,308	(35,424)
Expenditures:				
Current:				
General government – judicial	169,000	169,360	136,529	32,831
Capital outlay	—	3,910	1,320	2,590
Total expenditures	169,000	173,270	137,849	35,421
Excess of revenues over expenditures	239,000	281,462	281,459	(3)
Other financing uses:				
Transfers out	(239,000)	(281,462)	(281,459)	3
Total other financing uses	(239,000)	(281,462)	(281,459)	3
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

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

Records Improvement

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 218,000	218,000	201,079	(16,921)
Interest	20,000	20,000	29,972	9,972
Total revenues	<u>238,000</u>	<u>238,000</u>	<u>231,051</u>	<u>(6,949)</u>
Expenditures:				
Current:				
General government – administrative	215,654	215,654	120,184	95,470
Capital outlay	35,050	35,050	9,038	26,012
Total expenditures	<u>250,704</u>	<u>250,704</u>	<u>129,222</u>	<u>121,482</u>
Excess (deficiency) of revenues over (under) expenditures	(12,704)	(12,704)	101,829	114,533
Fund balance, beginning of year	<u>939,425</u>	<u>939,425</u>	<u>810,008</u>	<u>(129,417)</u>
Fund balance, end of year	<u>\$ 926,721</u>	<u>926,721</u>	<u>911,837</u>	<u>(14,884)</u>

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

Recycling and Waste

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 664,084	664,084	450,340	(213,744)
County charges	36,000	36,000	128,166	92,166
Interest	80,500	80,500	78,984	(1,516)
Contributions and other	1,000	1,000	20,079	19,079
Total revenues	<u>781,584</u>	<u>781,584</u>	<u>677,569</u>	<u>(104,015)</u>
Expenditures:				
Current:				
Public works and enterprises	603,439	639,439	434,892	204,547
Capital outlay	532,988	472,988	472,576	412
Total expenditures	<u>1,136,427</u>	<u>1,112,427</u>	<u>907,468</u>	<u>204,959</u>
Deficiency of revenues under expenditures	(354,843)	(330,843)	(229,899)	100,944
Fund balance, beginning of year	<u>1,814,098</u>	<u>1,814,098</u>	<u>2,231,894</u>	<u>417,796</u>
Fund balance, end of year	<u>\$ 1,459,255</u>	<u>1,483,255</u>	<u>2,001,995</u>	<u>518,740</u>

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

Affordable Housing

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 270,400	270,400	227,398	(43,002)
Interest	200	200	494	294
Total revenues	<u>270,600</u>	<u>270,600</u>	<u>227,892</u>	<u>(42,708)</u>
Expenditures:				
Current:				
General government - administrative	49,340	49,340	42,479	6,861
Payments to other governments	<u>221,260</u>	<u>221,260</u>	<u>174,549</u>	<u>46,711</u>
Total expenditures	<u>270,600</u>	<u>270,600</u>	<u>217,028</u>	<u>53,572</u>
Excess of revenues over expenditures	—	—	10,864	10,864
Fund balance, beginning of year	<u>8,908</u>	<u>8,908</u>	<u>28,377</u>	<u>19,469</u>
Fund balance, end of year	<u><u>\$ 8,908</u></u>	<u><u>8,908</u></u>	<u><u>39,241</u></u>	<u><u>30,333</u></u>

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

Exit 44 Study

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 50,000	50,000	47,333	(2,667)
Total revenues	50,000	50,000	47,333	(2,667)
Expenditures:				
Current:				
Conservation and development	50,000	50,000	47,333	2,667
Total expenditures	50,000	50,000	47,333	2,667
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, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Taxes	\$ 1,000,000	1,400,000	1,345,191	(54,809)
Interest	23,000	23,000	22,509	(491)
Total revenues	<u>1,023,000</u>	<u>1,423,000</u>	<u>1,367,700</u>	<u>(55,300)</u>
Expenditures:				
Current:				
Culture and recreation	20,000	28,000	26,887	1,113
Total expenditures	<u>20,000</u>	<u>28,000</u>	<u>26,887</u>	<u>1,113</u>
Excess of revenues over expenditures	<u>1,003,000</u>	<u>1,395,000</u>	<u>1,340,813</u>	<u>(54,187)</u>
Other financing uses:				
Transfers out	<u>(1,003,000)</u>	<u>(1,395,000)</u>	<u>(1,340,813)</u>	<u>54,187</u>
Total other financing uses	<u>(1,003,000)</u>	<u>(1,395,000)</u>	<u>(1,340,813)</u>	<u>54,187</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

Debt Service

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ —	—	307	307
Total revenues	—	—	307	307
Expenditures:				
Debt service:				
Principal retirement	1,608,246	1,615,329	1,615,330	(1)
Debt interest	806,786	982,678	967,808	14,870
Bond issuance costs	—	130,000	119,291	10,709
Total expenditures	2,415,032	2,728,007	2,702,429	25,578
Deficiency of revenues under expenditures	(2,415,032)	(2,728,007)	(2,702,122)	25,885
Other financing sources (uses):				
Transfers in	2,415,032	2,778,007	2,736,629	(41,378)
Bond discount	—	(35,000)	(34,507)	493
Total other financing sources (uses)	2,415,032	2,743,007	2,702,122	(40,885)
Net change in fund balance	—	15,000	—	(15,000)
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	15,000	—	(15,000)

Other General Fund Budgetary Schedules

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

Capital Projects

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ 250,500	274,500	261,810	(12,690)
Total revenues	<u>250,500</u>	<u>274,500</u>	<u>261,810</u>	<u>(12,690)</u>
Expenditures:				
Current:				
General government-administrative	109,068	109,068	21,000	88,068
Capital outlay	<u>3,876,000</u>	<u>7,076,000</u>	<u>3,489,365</u>	<u>3,586,635</u>
Total expenditures	<u>3,985,068</u>	<u>7,185,068</u>	<u>3,510,365</u>	<u>3,674,703</u>
Deficiency of revenues under expenditures	<u>(3,734,568)</u>	<u>(6,910,568)</u>	<u>(3,248,555)</u>	<u>3,662,013</u>
Other financing sources (uses):				
Transfer out	—	(180,000)	(176,930)	3,070
Proceeds from bonds issued	<u>—</u>	<u>17,121,750</u>	<u>17,121,750</u>	<u>—</u>
Total other financing sources (uses)	<u>—</u>	<u>16,941,750</u>	<u>16,944,820</u>	<u>3,070</u>
Net change in fund balance	(3,734,568)	10,031,182	13,696,265	3,665,083
Fund balance, beginning of year	<u>3,872,490</u>	<u>3,872,490</u>	<u>4,042,418</u>	<u>169,928</u>
Fund balance, end of year	<u>\$ 137,922</u>	<u>13,903,672</u>	<u>17,738,683</u>	<u>3,835,011</u>

OTHER GENERAL FUND BUDGETARY SCHEDULES
DESCRIPTION OF FUNDS

Other General Fund Programs

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

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

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

Auto Theft Prevention Authority

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 68,538	2,600	2,569	(31)
Interest	—	10	2	(8)
Total revenues	<u>68,538</u>	<u>2,610</u>	<u>2,571</u>	<u>(39)</u>
Expenditures:				
Current:				
Public safety	<u>68,538</u>	<u>10</u>	<u>—</u>	<u>10</u>
Total expenditures	<u>68,538</u>	<u>10</u>	<u>—</u>	<u>10</u>
Excess of revenues over expenditures	—	2,600	2,571	(29)
Other financing uses:				
Transfers out	<u>—</u>	<u>(2,600)</u>	<u>(2,571)</u>	<u>29</u>
Total other financing uses	<u>—</u>	<u>(2,600)</u>	<u>(2,571)</u>	<u>29</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

Insurance Fraud Prevention Authority

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 133,874	133,874	100,616	(33,258)
Interest	200	200	453	253
Total revenues	134,074	134,074	101,069	(33,005)
Expenditures:				
Current:				
Public safety	134,074	133,903	99,470	34,433
Capital outlay	—	19,364	19,364	—
Total expenditures	134,074	153,267	118,834	34,433
Deficiency of revenues under expenditures	—	(19,193)	(17,765)	1,428
Other financing sources (uses):				
Transfers in	—	19,193	19,364	171
Transfers out	—	—	(1,599)	(1,599)
Total other financing sources (uses)	—	19,193	17,765	(1,428)
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**

Criminal Justice Planning

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Budget		Actual Amounts	Variance with Amended Budget
	Original	Amended		
Revenues:				
Grants	\$ 442,167	442,167	382,447	(59,720)
County charges	5,200	5,200	3,000	(2,200)
Interest	—	—	60	60
Total revenues	<u>447,367</u>	<u>447,367</u>	<u>385,507</u>	<u>(61,860)</u>
Expenditures:				
Current:				
Human services	510,323	513,643	449,057	64,586
Capital outlay	1,200	1,200	—	1,200
Total expenditures	<u>511,523</u>	<u>514,843</u>	<u>449,057</u>	<u>65,786</u>
Deficiency of revenues under expenditures	<u>(64,156)</u>	<u>(67,476)</u>	<u>(63,550)</u>	<u>3,926</u>
Other financing sources:				
Transfers in	<u>64,156</u>	<u>66,001</u>	<u>64,812</u>	<u>(1,189)</u>
Total other financing sources	<u>64,156</u>	<u>66,001</u>	<u>64,812</u>	<u>(1,189)</u>
Net change in fund balance	—	(1,475)	1,262	2,737
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>1,475</u>	<u>1,475</u>
Fund balance, end of year	<u>\$ —</u>	<u>(1,475)</u>	<u>2,737</u>	<u>4,212</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
Offender Supervision *For the fiscal year ended June 30, 2008*

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
County charges	\$ 550	550	346	(204)
Court costs, fines, and forfeitures	432,180	432,180	549,071	116,891
Total revenues	432,730	432,730	549,417	116,687
Expenditures:				
Current:				
Public safety	386,670	392,994	354,744	38,250
Capital outlay	34,000	32,076	—	32,076
Total expenditures	420,670	425,070	354,744	70,326
Excess of revenues over expenditures	12,060	7,660	194,673	187,013
Other financing uses:				
Transfers out	(75,000)	(70,600)	(62,676)	7,924
Total other financing uses	(75,000)	(70,600)	(62,676)	7,924
Net change in fund balance	(62,940)	(62,940)	131,997	194,937
Fund balance, beginning of year	514,982	514,982	534,780	19,798
Fund balance, end of year	\$ 452,042	452,042	666,777	214,735

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

Agricultural Easement Program

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Interest	\$ 10,000	10,000	6,888	(3,112)
Total revenues	10,000	10,000	6,888	(3,112)
Expenditures:				
Current:				
Conservation and development	118,011	114,229	112,862	1,367
Capital outlay	410,000	204,232	204,488	(256)
Payments to other governments	301,978	332,082	332,082	—
Total expenditures	829,989	650,543	649,432	1,111
Deficiency of revenues under expenditures	(819,989)	(640,543)	(642,544)	(2,001)
Fund balance, beginning of year	819,989	819,989	642,544	(177,445)
Fund balance, end of year	\$ —	179,446	—	(179,446)

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

County Elections

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 4,798	158,537	142,465	(16,072)
Total revenues	<u>4,798</u>	<u>158,537</u>	<u>142,465</u>	<u>(16,072)</u>
Expenditures:				
Current:				
General government - administrative	4,798	12,653	10,165	2,488
Capital outlay	—	145,884	132,300	13,584
Total expenditures	<u>4,798</u>	<u>158,537</u>	<u>142,465</u>	<u>16,072</u>
Excess of revenues over expenditures	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

STOP Grant

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ 93,744	93,744	89,994	(3,750)
Interest	—	—	4	4
Total revenues	<u>93,744</u>	<u>93,744</u>	<u>89,998</u>	<u>(3,746)</u>
Expenditures:				
Current:				
Public safety	<u>231,884</u>	<u>231,884</u>	<u>224,062</u>	<u>7,822</u>
Total expenditures	<u>231,884</u>	<u>231,884</u>	<u>224,062</u>	<u>7,822</u>
Deficiency of revenues under expenditures	<u>(138,140)</u>	<u>(138,140)</u>	<u>(134,064)</u>	<u>4,076</u>
Other financing sources:				
Transfers in	<u>138,140</u>	<u>138,140</u>	<u>134,064</u>	<u>(4,076)</u>
Total other financing sources	<u>138,140</u>	<u>138,140</u>	<u>134,064</u>	<u>(4,076)</u>
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>

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

Human Services Administration

For the fiscal year ended June 30, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Amended Budget</u>
	<u>Original</u>	<u>Amended</u>		
Revenues:				
Grants	\$ —	—	—	—
Total revenues	—	—	—	—
Expenditures:				
Current:				
Human services	34,134	54,134	46,068	8,066
Total expenditures	34,134	54,134	46,068	8,066
Deficiency of revenues under expenditures	(34,134)	(54,134)	(46,068)	8,066
Other financing sources:				
Transfers in	34,134	54,134	46,068	(8,066)
Total other financing sources	34,134	54,134	46,068	(8,066)
Net change in fund balance	—	—	—	—
Fund balance, beginning of year	—	—	—	—
Fund balance, end of year	\$ —	—	—	—

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, 2008

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	—	—	30,643	30,643
Customer accounts receivable	—	3,634	—	3,634
Due from other governments	226,137	—	6,261	232,398
Prepaid	1,364	—	—	1,364
Total current assets	<u>227,701</u>	<u>3,634</u>	<u>36,904</u>	<u>268,239</u>
Noncurrent assets:				
Net pension asset	11,578	—	686	12,264
Capital assets, net of depreciation	<u>664,746</u>	<u>233,944</u>	<u>292,111</u>	<u>1,190,801</u>
Total noncurrent assets	<u>676,324</u>	<u>233,944</u>	<u>292,797</u>	<u>1,203,065</u>
Total assets	<u>904,025</u>	<u>237,578</u>	<u>329,701</u>	<u>1,471,304</u>
Liabilities				
Current liabilities:				
Accounts payable	33,127	1,414	1,133	35,674
Accrued payroll	30,638	—	1,518	32,156
Due to other funds	51,108	2,220	—	53,328
Sick and vacation accrual	5,989	—	691	6,680
Total current liabilities	<u>120,862</u>	<u>3,634</u>	<u>3,342</u>	<u>127,838</u>
Noncurrent liabilities:				
Due in more than one year:				
Net OPEB obligation	3,670	—	147	3,817
Sick and vacation accrual	<u>45,661</u>	—	<u>10,846</u>	<u>56,507</u>
Total noncurrent liabilities	<u>49,331</u>	—	<u>10,993</u>	<u>60,324</u>
Total liabilities	<u>170,193</u>	<u>3,634</u>	<u>14,335</u>	<u>188,162</u>
Net assets				
Invested in capital assets, net of related debt	664,746	233,944	292,111	1,190,801
Unrestricted	69,086	—	23,255	92,341
Total net assets	<u>\$ 733,832</u>	<u>233,944</u>	<u>315,366</u>	<u>1,283,142</u>

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
AND CHANGES IN NET ASSETS**

Nonmajor Enterprise Funds

For the year ended December 31, 2008

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	\$ 1,101,439	399,429	50,708	1,551,576
Total operating revenues	<u>1,101,439</u>	<u>399,429</u>	<u>50,708</u>	<u>1,551,576</u>
Operating expenses:				
Patient/client services	2,219,580	501,602	169,170	2,890,352
Depreciation	<u>223,765</u>	<u>15,133</u>	<u>90,557</u>	<u>329,455</u>
Total operating expenses	<u>2,443,345</u>	<u>516,735</u>	<u>259,727</u>	<u>3,219,807</u>
Operating loss	<u>(1,341,906)</u>	<u>(117,306)</u>	<u>(209,019)</u>	<u>(1,668,231)</u>
Nonoperating revenues:				
Grants	1,331,385	35,299	33,617	1,400,301
Interest income	<u>37</u>	<u>—</u>	<u>—</u>	<u>37</u>
Total nonoperating revenues	<u>1,331,422</u>	<u>35,299</u>	<u>33,617</u>	<u>1,400,338</u>
Loss before transfers	<u>(10,484)</u>	<u>(82,007)</u>	<u>(175,402)</u>	<u>(267,893)</u>
Transfers in	24,394	68,158	90,381	182,933
Transfers out	<u>(28,123)</u>	<u>—</u>	<u>—</u>	<u>(28,123)</u>
Change in net assets	(14,213)	(13,849)	(85,021)	(113,083)
Total net assets - beginning	<u>748,045</u>	<u>247,793</u>	<u>400,387</u>	<u>1,396,225</u>
Total net assets - ending	<u>\$ 733,832</u>	<u>233,944</u>	<u>315,366</u>	<u>1,283,142</u>

COMBINING STATEMENT OF CASH FLOWS

Nonmajor Enterprise Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Transportation</u>	<u>Early Learning Center</u>	<u>Hazardous Materials</u>	<u>Totals</u>
Cash flows from operating activities:				
Cash received on county charges	\$ 1,107,678	400,158	50,708	1,558,544
Payments to vendors	(854,157)	(495,705)	(103,509)	(1,453,371)
Payments to employees	(1,133,287)	—	(65,673)	(1,198,960)
Net cash used in operating activities	<u>(879,766)</u>	<u>(95,547)</u>	<u>(118,474)</u>	<u>(1,093,787)</u>
Cash flows from noncapital financing activities:				
Subsidy from federal/state grants	931,744	34,016	34,697	1,000,457
Transfer to other funds	(29,201)	—	—	(29,201)
Transfers from other funds	—	61,531	80,273	141,804
Net cash provided by noncapital financing activities	<u>902,543</u>	<u>95,547</u>	<u>114,970</u>	<u>1,113,060</u>
Cash flows from capital and related financing activities:				
Subsidy from federal/state grants	176,818	1,283	3,504	181,605
Purchase of capital assets	(199,632)	(1,283)	—	(200,915)
Net cash (used in) provided by capital financing activities	<u>(22,814)</u>	<u>—</u>	<u>3,504</u>	<u>(19,310)</u>
Cash flows from investing activities:				
Investment income received	37	—	—	37
Net cash provided by investing activities	<u>37</u>	<u>—</u>	<u>—</u>	<u>37</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	\$ (1,341,906)	(117,306)	(209,019)	(1,668,231)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation expense	223,765	15,133	90,557	329,455
Changes in assets and liabilities in:				
Due from other governments	450	—	—	450
Customer accounts receivable	21	729	—	750
Prepaid	(1,364)	—	—	(1,364)
Net pension asset	(11,578)	—	(686)	(12,264)
Accounts payable	13,236	1,245	(347)	14,134
Accrued liabilities and withholdings	4,369	—	874	5,243
Net OPEB Obligation	3,670	—	147	3,817
Due to other funds	229,571	4,652	—	234,223
Total adjustments	<u>462,140</u>	<u>21,759</u>	<u>90,545</u>	<u>574,444</u>
Net cash used in operating activities	<u>\$ (879,766)</u>	<u>(95,547)</u>	<u>(118,474)</u>	<u>(1,093,787)</u>

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

Agency Fund Combining Statements

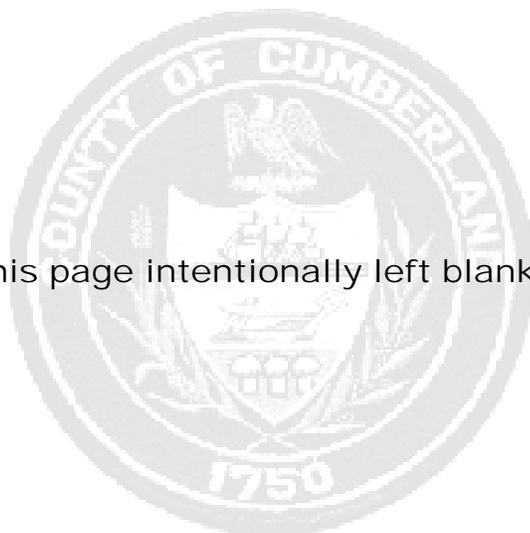
AGENCY FUNDS
DESCRIPTION OF FUNDS

Agency Funds

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

- Prison work release and inmate accounts funds – Used to account for work release earnings and disbursements and the personal funds held by individuals incarcerated at the County prison.
- Agency funds – Used to account for the fees, fines, taxes, grants, and other monies collected by elected row officers that are subsequently disbursed to the County, other governments or other not-for-profit entities or citizens for whom they were collected, except for Perry County HealthChoices funds, which are collected and administered by the Cumberland/Perry Mental Health and Mental Retardation Office. These funds are as follows:
 - Perry County HealthChoices
 - Clerk of Court
 - Prothonotary
 - Recorder of Deeds
 - Treasurer
 - Register of Wills
 - Sheriff
 - District Attorney
- Human Services Guardianship Accounts - Used to account for monies of human services clients for which the County has been appointed by the courts or otherwise agrees to act in a fiduciary capacity in the administration of client monies.

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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	\$ 6,749	34,471	13,776	347,392	718,117
Total assets	\$ 6,749	34,471	13,776	347,392	718,117
Liabilities					
Due to other governments	\$ —	—	—	100,232	4,504
Escrow and other liabilities	6,749	34,471	13,776	247,160	713,613
Total liabilities	\$ 6,749	34,471	13,776	347,392	718,117

December 31, 2008

Recorder of Deeds	Treasurer	Register of Wills	Sheriff	District Attorney	Human Services Guardianship Accounts	Total
575,452	4,740	39,046	476,132	105,128	178,497	2,499,500
575,452	4,740	39,046	476,132	105,128	178,497	2,499,500
575,452	4,740	39,046	27,729	4,298	—	756,001
—	—	—	448,403	100,830	178,497	1,743,499
575,452	4,740	39,046	476,132	105,128	178,497	2,499,500

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

All Agency Funds

*For the year ended December 31, 2008***COUNTY OF CUMBERLAND, PENNSYLVANIA**

	Balance, January 1, 2008	Additions	Deletions	Balance, December 31, 2008
Prison Work Release				
Assets				
Cash and cash equivalents	\$ 9,948	657,416	660,615	6,749
Liabilities				
Escrow	\$ 9,948	657,416	660,615	6,749
Total liabilities	\$ 9,948	657,416	660,615	6,749
Prison Inmate Accounts				
Assets				
Cash and cash equivalents	\$ 32,048	823,635	821,212	34,471
Liabilities				
Escrow	\$ 32,048	823,635	821,212	34,471
Total liabilities	\$ 32,048	823,635	821,212	34,471
Perry County HealthChoices				
Assets				
Cash and cash equivalents	\$ 13,748	92,688	92,660	13,776
Liabilities				
Escrow and other liabilities	\$ 13,748	92,688	92,660	13,776
Total liabilities	\$ 13,748	92,688	92,660	13,776

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

All Agency Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2008	Additions	Deletions	Balance, December 31, 2008
(Continued)				
Clerk of Court				
Assets				
Cash and cash equivalents	\$ 298,321	2,174,530	2,125,459	347,392
Liabilities				
Due to other governments	\$ 79,460	1,058,977	1,038,205	100,232
Escrow	218,861	1,115,553	1,087,254	247,160
Total liabilities	\$ 298,321	2,174,530	2,125,459	347,392
Prothonotary				
Assets				
Cash and cash equivalents	\$ 1,905,268	493,536	1,680,687	718,117
Liabilities				
Due to other governments	\$ 3,483	52,776	51,755	4,504
Escrow	1,901,785	440,760	1,628,932	713,613
Total liabilities	\$ 1,905,268	493,536	1,680,687	718,117
Recorder of Deeds				
Assets				
Cash and cash equivalents	\$ 1,089,640	22,243,840	22,758,028	575,452
Liabilities				
Due to other governments	\$ 1,089,640	22,243,840	22,758,028	575,452
Total liabilities	\$ 1,089,640	22,243,840	22,758,028	575,452

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

All Agency Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>Balance, January 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 2008</u>
(Continued)				
Treasurer				
Assets				
Cash and cash equivalents	\$ 5,847	145,220	146,327	4,740
Liabilities				
Due to other governments	\$ 5,847	145,220	146,327	4,740
Total liabilities	\$ 5,847	145,220	146,327	4,740
Register of Wills				
Assets				
Cash and cash equivalents	\$ 3,371	16,704,015	16,668,340	39,046
Liabilities				
Due to other governments	\$ 3,371	16,704,015	16,668,340	39,046
Total liabilities	\$ 3,371	16,704,015	16,668,340	39,046
Sheriff				
Assets				
Cash and cash equivalents	\$ 1,502,282	2,238,923	3,265,073	476,132
Liabilities				
Due to other governments	\$ 29,303	136,340	137,914	27,729
Escrow	1,472,979	2,102,583	3,127,159	448,403
Total liabilities	\$ 1,502,282	2,238,923	3,265,073	476,132

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

All Agency Funds

For the year ended December 31, 2008

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Balance, January 1, 2008	Additions	Deletions	Balance, December 31, 2008
(Continued)				
District Attorney				
Assets				
Cash and cash equivalents	\$ 57,752	143,700	96,324	105,128
Liabilities				
Due to other governments	\$ 4,360	16	78	4,298
Escrow	53,392	143,684	96,246	100,830
Total liabilities	\$ 57,752	143,700	96,324	105,128
Human Services Guardianship Accounts				
Assets				
Cash and cash equivalents	\$ 39,498	455,852	316,853	178,497
Liabilities				
Escrow	\$ 39,498	455,852	316,853	178,497
Total liabilities	\$ 39,498	455,852	316,853	178,497
Total All Agency Funds				
Assets				
Cash and cash equivalents	\$ 4,957,723	46,173,355	48,631,578	2,499,500
Liabilities				
Due to other governments	\$ 1,215,464	40,341,184	40,800,647	756,001
Escrow and other liabilities	3,742,259	5,832,171	7,830,931	1,743,499
Total liabilities	\$ 4,957,723	46,173,355	48,631,578	2,499,500

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