

CUMBERLAND COUNTY

Pennsylvania

ccpa.net



Comprehensive Annual Financial Report

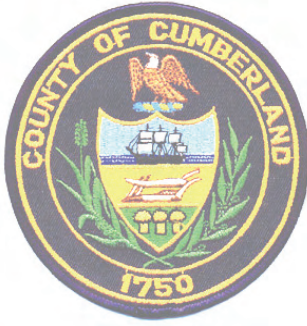
For The Year Ended December 31, 2006

Prepared By The Office Of The Controller

Alfred L. Whitcomb, Controller



Alfred L. Whitcomb
Controller



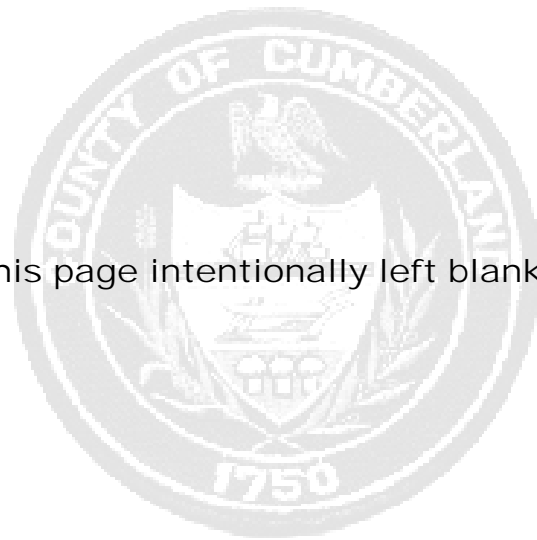
COUNTY OF CUMBERLAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2006

PREPARED BY THE OFFICE OF THE CONTROLLER
ALFRED L. WHITCOMB, CONTROLLER

This page intentionally left blank



COUNTY OF CUMBERLAND, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2006

TABLE OF CONTENTS

<u>INTRODUCTORY SECTION</u>	<u>Page(s)</u>
Letter of Transmittal	1-6
Certificate of Achievement for Excellence in Financial Reporting	7
Organizational Chart	8
List of Elected Officials	9
Map of the County	10
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	11-12
Management's Discussion and Analysis	13-25
<u>Basic Financial Statements</u>	
Government-wide Financial Statements	
Statement of Net Assets	28
Statement of Activities	29
Fund Financial Statements	
Balance Sheet – Governmental Funds	30
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	31
Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds	32
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	33
Statement of Net Assets – Proprietary Funds	34
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	35
Statement of Cash Flows – Proprietary Funds	36-37
Statement of Fiduciary Net Assets – Fiduciary Funds	38
Statement of Changes in Fiduciary Net Assets – Pension Trust Fund	39
Notes to the Financial Statements	42-76

COUNTY OF CUMBERLAND, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2006

TABLE OF CONTENTS

	<u>Page(s)</u>
<u>Required Supplementary Information</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - General Fund	78-79
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Mental Health/Mental Retardation	80
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Children and Youth	81
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – HealthChoices-Cumberland County	82
Employee’s Retirement Plan Schedule of Funding Progress and Schedule of Employer’s Contributions	83-84
Notes to Required Supplementary Information	85-86
<u>Supplementary Information</u>	
Description of Nonmajor Governmental Funds	90-91
Combining Balance Sheet – Nonmajor Governmental Funds	92-94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	95-97
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Liquid Fuels Tax	100
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Domestic Relations Office	101
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Office of Aging	102
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Human Services Development	103
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Food and Shelter	104
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Drug and Alcohol	105

COUNTY OF CUMBERLAND, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2006

TABLE OF CONTENTS

	<u>Page(s)</u>
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Central Booking	106
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Witness Assistance	107
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Witness Assistance – VOCA	108
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – ARD/DUI Program	109
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Records Improvement	110
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Solid Waste	111
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Landfill Post-Closure Trust Fund	112
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Affordable Housing	113
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Exit 44 Study	114
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Hotel Tax	115
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Debt Service	116
Nonmajor Governmental Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Capital Projects	117
Description of Other General Fund Programs	120
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Auto Theft Prevention Authority	121
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Insurance Fraud Prevention Authority	122

COUNTY OF CUMBERLAND, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2006

TABLE OF CONTENTS

	<u>Page(s)</u>
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Open Space Preservation	123
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Criminal Justice Planning	124
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Offender Supervision	125
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – Agricultural Easement Program	126
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – County Elections	127
Other General Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual – STOP Grant	128
Description of Nonmajor Enterprise Funds	130
Combining Statement of Net Assets – Nonmajor Enterprise Funds	131
Combining Statement of Revenues, Expenses and Changes in Net Assets – Nonmajor Enterprise Funds	132
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	133
Description of Agency Funds	137
Combining Statement of Net Assets – Agency Funds	138-139
Combining Statement of Changes in Assets and Liabilities – Agency Funds	140-143
<u>STATISTICAL SECTION</u>	
Description of Statistical Section	145
Financial Trends	
Net Assets by Component	146
Changes in Net Assets	147-149
Fund Balances of Governmental Funds	150
Changes in Fund Balances of Governmental Funds	151

COUNTY OF CUMBERLAND, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2006

TABLE OF CONTENTS

	<u>Page(s)</u>
Revenue Capacity	
Assessed Value and Estimated Actual Value of Taxable Property	152
Direct and Overlapping Property Tax Rates	153-154
Principal Property Taxpayers	155
County Real Estate Tax Levies and Collections	156
Library Tax Levies and Collections	157
Debt Capacity	
Ratio of Outstanding Debt by Type	158
Ratios of General Bonded Debt Outstanding	159
Direct and Overlapping Governmental Activities Debt	160
Legal Debt Margin Information	162-163
Demographic and Economic Information	
Demographic and Economic Information	164
Principal Employers – Nine Years Ago and Current	165
Operating Information	
Full-Time Equivalent County Employees by Function/Program	166
Operating Indicators by Function	167-169
Capital Asset Statistics by Function	170

This page intentionally left blank

