

# Citizen's Financial Report

For the year ended December 31, 2011

## *What's Inside:*

- Controller's Message
- Significant Changes
- Real Estate Taxes
- Retirement Trust Plan
- Elected Officials

**Ed Cernic, Jr.,  
Controller**

*[www.co.cambria.pa.us](http://www.co.cambria.pa.us)*

# County of Cambria

*Pennsylvania*

Prepared by the Office of the Controller

# A Message from the Controller



To the Citizens of Cambria County:

I am pleased to once again, with my Staff, present you with our Annual Report to the Citizens of Cambria County on the financial operations of Cambria County.

The information you will find on the following pages represents an overview of Cambria County Operations in general and certain Departments and Agencies in more detail. If you have any questions about any parts of this report you can refer to the full County Audit on the County’s web site at [www.co.cambria.pa.us](http://www.co.cambria.pa.us) or contact our Office at 814-472-1620 and we will assist you with your inquiry.

This report is presented in a simple easy to read and understand format, and does not conform to Generally Accepted Accounting Principles for governments. It may exclude many material disclosures, financial statements, notes, and schedules that are found in the County Audited Financial Statements. We have tried to present comparisons in this report so that you may be more aware of the differences in funding and expenditures over the last five years. Also, there will continue to be changes and modifications in the future as the County funding is adjusted from federal and state sources.

As always, I would like to again express my appreciation to the residents and taxpayers for their positive input to us on the report. If you have any suggestions for future reports, please contact me at 814-472-1620 or email at [ecernic@co.cambria.pa.us](mailto:ecernic@co.cambria.pa.us) . Any undertaking of an effort such as this is not possible without a truly competent, dedicated staff, and I would like to thank Kristine Segear, Deputy Controller; Dana Descavish 2<sup>nd</sup> Deputy/Pension Specialist; Internal Auditors/Accountants: Amber Hamilton and Emily Krug; and the Accounting Staff—Debbie Markum, Barb Reese, Amy Hrapchak, and April Goshey.

With Best Wishes,

Ed Cernic, Jr.  
Cambria County Controller

<b><u>TABLE OF CONTENTS</u></b>			
Controller’s Message.....	2	Expense Summary .....	9
Welcome to Cambria County.....	3	General Obligation Debt.....	10
Real Estate Taxes.....	4	Day Reporting Center .....	10
Real Estate Properties .....	5	Component Units .....	11
Lodging Tax .....	5	Children & Youth, Juvenile	
Cambria Connected.....	6	Court & Detention/Shelter.....	11
Courthouse Renovations.....	6	Retirement Trust Plan.....	12
County Prison.....	7	Liquid Fuels .....	13
Health Insurance .....	7	Elected Officials/Contacts.....	14-15
Financial Position Summary.....	8	Taxpayer Flowchart .....	16
Revenue Summary.....	8		

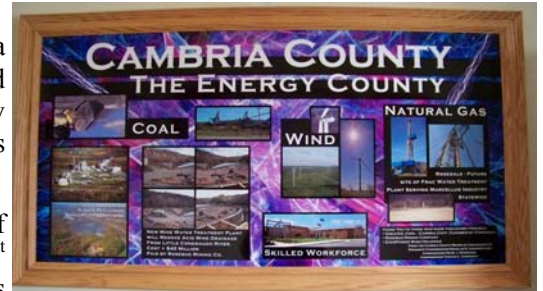




# WELCOME TO CAMBRIA COUNTY!

Nestled in the heart of the Allegheny Mountains, Cambria County offers a wide range of activities for residents and visitors year round. From Thunder in the Valley to Ameriserv Flood City Music Festival to Ebensburg’s PotatoFest, there is always something to do.

Cambria County was created on March 26, 1804 from parts of Bedford, Huntingdon and Somerset counties. It was the 41<sup>st</sup> county formed in Pennsylvania. The name Cambria was derived from the ancient Celtic word for Wales, also known as the “land of Compatriots.”



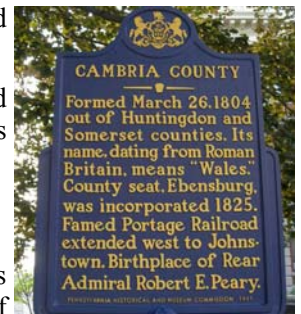
Cambria County is home to the world’s steepest vehicular inclined plane, built in the aftermath of the 1889 flood so that people could live safely off of the floodplain.

The County has 63 political subdivisions, consisting of one City (Johnstown), 32 boroughs and 30 townships with the Borough of Ebensburg being the County Seat. The County has a population of approximately 144,000 and covers 692 square miles.

Cambria County is home to six colleges and universities, 14 public school districts and many private and parochial schools, as well as many historic sites, state parks and local museums.

The County currently employs 951 people and has 916 retirees.

Cambria County has a total assessed value of \$1,641,431,310 which generates approximately \$36,100,256 in tax dollars. The following is a breakdown of assessed value and the tax dollars generated by property type. More information regarding Real Estate Properties by type can be found on page 5.



	<u>Assessed Value</u>	<u>Tax Dollars</u>
Residential	\$ 837,800,840	\$ 24,715,125
Commercial	265,498,140	7,832,195
Agricultural	64,603,830	1,905,813
Industrial	42,037,940	1,240,119
Trailer on Leased Land	7,125,330	210,197
Mineral	6,669,090	196,738
Other	2,310	68
Exempt	417,693,830	-
	<u>\$ 1,641,431,310</u>	<u>\$ 36,100,256</u>

Photos throughout the book courteous of: Amber Hamilton, Emily Krug and other various public internet sources.

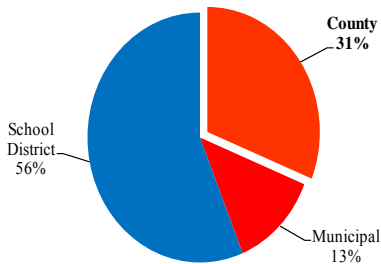
# Your Real Estate Taxes— The County’s Portion

The following represents the County’s millage rates for 2007-2011:

	<b>Millage Rates</b>				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Purposes	16.50	17.50	19.85	20.90	23.50
Debt Service	4.00	4.00	5.30	4.00	4.00
Community College	0.75	0.75	0.75	1.00	1.00
County Library	0.50	0.50	0.50	0.50	0.50
Parks & Playgrounds	0.50	0.50	0.50	0.50	0.50
<b>Total millage rates</b>	<u>22.25</u>	<u>23.25</u>	<u>26.90</u>	<u>26.90</u>	<u>29.50</u>

The pie chart illustrates that on average, 31% of your local real estate taxes are paid to the county.

Cambria County residents paid an average of \$950 in local real estate taxes on \$10,000 of assessed value for 2011. Of that average, \$295 (31%) is paid to the county.



The county’s millage rate is 29.5, with each mill generating approximately \$1.22 million in taxes. In 2011, the County Commissioners passed a resolution increasing the county millage rate by 2.6 mills.

Below is an illustration of how your County real estate taxes are spent.

The majority (71% or \$87 million) of the County’s spending is funded by state and federal grants, charges for services, investments and other income. The remaining (\$36 million) must be paid primarily with your County real estate taxes.



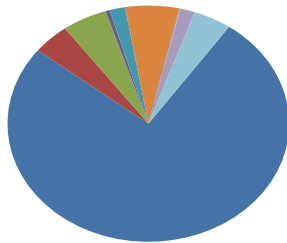
## Real Estate Properties by Property Type

The following represents the # of assessed properties in Cambria County and the total assessed value by type of property. The Cambria County Assessment Office maintains and updates property records for the valuation of real property for ad valorem taxation. This includes the management of all property characteristic and ownership records. The office does not establish the real estate tax levy of millage rates or collect property taxes. Cambria County is a fourth Class County under the Fourth to Eight Class County Code and the General County Assessment Law. The Homestead and Farmstead Exclusion Program (Act 50 & Act 1) and Clean and Green Preferential Assessment Programs (Act 319) are also administered in this office.

### Assessed Properties - 2011

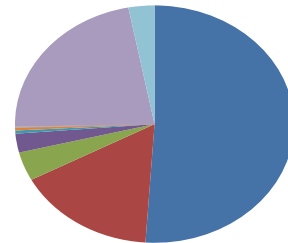
	# of Parcels	Total Assessed Value
Residential	70,297	\$ 837,800,840
Commerical	3,938	265,498,140
Agricultural	4,789	64,603,830
Industrial	447	42,037,940
Trailer on Leased Land	1,660	7,125,330
Mineral	5,741	6,669,090
Commonwealth of PA *	3	32,060
Other	22	2,310
DAV Exempt *	71	1,343,190
Exempt *	1,568	367,089,840
Other Exempt *	4,043	49,228,740
	<b>92,579</b>	<b>\$ 1,641,431,310</b>

\* These parcels are not subject to taxation



- Residential
- Agricultural
- Trailer on Leased Land
- Commonwealth of PA
- DAV Exempt
- Commerical
- Industrial
- Mineral
- Other
- Exempt

**# of Parcels by Property Type**

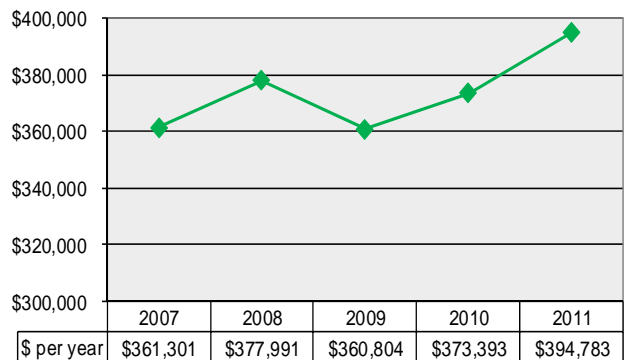


- Residential
- Agricultural
- Trailer on Leased Land
- Commonwealth of PA
- DAV Exempt
- Commerical
- Industrial
- Mineral
- Other
- Exempt

**2011 Assessed Values by Property Type**

## Lodging Room Rental Tax

The rate of tax imposed by Cambria County is 3% from each transaction of renting a room or rooms by a lodging facility. There are 33 Lodging Facilities throughout Cambria County. During 2011, \$402,840 was collected by the Lodging Facilities on behalf of Cambria County, of which \$394,783 was distributed to the Cambria County Visitors Bureau for the benefit of Cambria County residents. The graph represents the amount distributed to the Visitors Bureau for 2007-2011.



## Cambria Connected

The Cambria Connected Network went into operation in June 2008. The Network currently consists of 19 core tower sites that are utilized by both 9-1-1 and Cambria Connected; 27 WiFi hotspots and two Internet Providers, In the Stix Broadband and SkyPacket Networks, owned by Conxx. No major improvements were made to the Network in 2011.

The chart below represents the Income Statement for the Network. By utilizing the Network for internet purposes the County realized cost savings of \$111,780 in 2011. However, \$606,014 of your County tax dollars were still required to support the operations of the Network.



### Cambria Connected Income Statement

	2008	2009	2010	2011
<b>Revenue:</b>				
Internet Service Providers	\$ 13,645	\$ 85,493	\$ 109,500	\$ 104,255
WiFi Services	-	2,824	9,326	9,135
Other Internet Connections	-	-	2,055	2,160
Tower Reimbursement	158,750	-	-	-
Grants	-	91,501	125,763	22,080
Interest	4,345	842	226	49
<b>Total Revenue</b>	<b>\$ 176,740</b>	<b>\$ 180,660</b>	<b>\$ 246,870</b>	<b>\$ 137,679</b>
<b>Expenses:</b>				
Employee Expenses	\$ 35,621	\$ 90,244	\$ 111,577	\$ 112,700
ISP & WiFi Maint. Fee	4,500	22,550	36,000	38,000
Bandwidth Fees	69,408	96,500	96,647	96,773
Truck Expenses	-	5,232	5,627	5,640
Contracted Services	-	52,388	28,375	-
Other	16,356	5,839	8,380	2,374
Maintenance Agreements	-	25,000	55,904	75,568
Credit Card Fees	-	723	787	786
Advertising	-	-	321	14,344
Repairs/Maintenance	-	-	9,940	1,739
Depreciation and Amortization	156,648	310,786	330,393	348,815
Interest Expense	93,594	179,750	169,469	158,735
<b>Total Expenses</b>	<b>\$ 376,128</b>	<b>\$ 789,011</b>	<b>\$ 853,420</b>	<b>\$ 855,474</b>
<b>Loss funded by Taxpayers</b>	<b>(\$199,388)</b>	<b>(\$608,351)</b>	<b>(\$606,551)</b>	<b>(\$717,794)</b>
<b>Cost Savings on Internet</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,540</b>	<b>\$ 111,780</b>
<b>Net Loss funded by Taxpayers</b>	<b>(\$199,388)</b>	<b>(\$608,351)</b>	<b>(\$525,011)</b>	<b>(\$606,014)</b>
Capital Expenditures per year	\$ 199,900	\$ 219,689	\$ 211,634	\$ 9,000

## 2011 Courthouse Renovations



The Courthouse underwent some renovations during 2011 which will continue in 2012. These renovations were paid for out of the County's Driving Under the Influence (DUI) Fund. Revenues from the DUI fund include court ordered fees collected by the Clerk of Courts. The fees included CRN (Court Related Network), Tuition (regular and ARD), and Breathalyzer. The use of these fees is approved by President Judge Creany.

The renovations included moving the Drug Task Force (DTF) from the third floor to a new office in the basement, cost was \$35,814. The Law Library was then moved to the space previously occupied by the DTF, cost was \$18,628. Finally the largest project of 2011 was moving the District Attorney's Office. The DA's office previously occupied a portion of the second and third floors of the Courthouse. By moving the DA's office to where the Law Library previously was it has allowed for enough space so that all DA staff members are within one office location, cost was \$177,085. The total cost of the three projects in 2011 was \$231,527. A majority of the work performed in these offices was done by County inmates which saved the County approximately \$70,000+ in labor costs.

The renovations for 2012 include: moving the Public Defender's Office, updating the Lawyer Lounge, and creating more cells for inmates who are at the Courthouse for hearings or trials. Other renovations include updating a portion of the building at 499 Manor Drive, Ebensburg to house the County's new Day Reporting Center.

# Cambria County Prison

The Cambria County Prison has approximately 500 available beds for prisoners. The Prison houses County, State and Federal inmates. On average the Prison houses 70-75 State inmates, 30-35 U.S. Marshall inmates and 30-35 U.S. Immigration inmates as well as, on occasion, other counties inmates. Currently the County receives approximately \$55 a day for State inmates and \$51.53 a day for Federal inmates. The Prison is currently in negotiations with U.S. Immigration to increase the number of inmates and the fees received per inmate.

With the Day Reporting Center opening in 2012 the Warden expects to decrease the number of County inmates

	<b>Cambria County Prison Profit/(Loss)</b>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Revenues</b>					
Out of County Inmates	\$1,577,029	\$2,326,901	\$1,885,172	\$2,770,616	\$2,777,233
In County Inmates	\$35,374	\$32,984	\$38,777	\$54,168	\$61,735
Other Revenue	\$55,098	\$314,198	\$340,586	\$260,668	\$250,788
	<u>\$1,667,501</u>	<u>\$2,674,083</u>	<u>\$2,264,536</u>	<u>\$3,085,452</u>	<u>\$3,089,756</u>
<b>Expenses</b>					
Salaries & Benefits	\$4,935,555	\$5,006,209	\$5,139,635	\$5,512,472	\$5,637,195
Retiree Benefits	\$49,915	\$62,843	\$86,815	\$119,526	\$128,975
Operating Expenses	\$765,354	\$834,799	\$775,291	\$880,180	\$919,347
Inmate Expenses	\$1,508,144	\$2,002,833	\$1,916,825	\$1,972,981	\$1,980,233
	<u>\$7,258,969</u>	<u>\$7,906,684</u>	<u>\$7,918,566</u>	<u>\$8,485,158</u>	<u>\$8,665,750</u>
<b>Profit/(Loss funded by County taxpayers)</b>	<b>(\$5,591,468)</b>	<b>(\$5,232,601)</b>	<b>(\$5,654,030)</b>	<b>(\$5,399,705)</b>	<b>(\$5,575,994)</b>

housed by 100. This will alleviate the need to pay other counties to house inmates as well as leave room to take in more State and Federal inmates.

The County received \$2.8 million for Out of County Inmates during 2011. Total revenue for 2011 was \$3.1 million; total expenses were \$8.7 million, resulting in a net loss fund by the taxpayers of \$5.6 million.

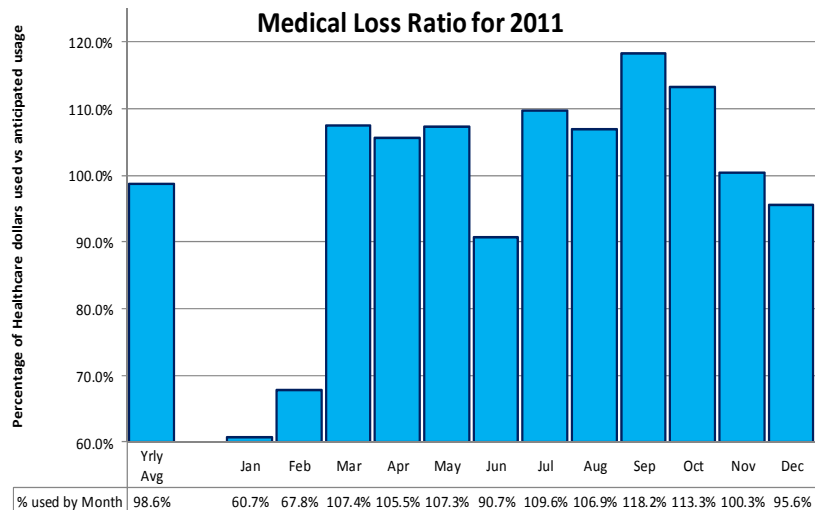


## Health Insurance



In 2011, Cambria County started a self insurance health care fund using UPMC to administer the plan. This is the first time the County became self insured for its health care needs. The County is protected by Stop Loss insurance for any claims that exceed \$200,000 per year. The County's first year showed the County experienced a slightly lower than expected medical loss ratio which is

calculated as a percentage of healthcare dollars used versus anticipated usage. The County averaged 98.6% of the expected costs as noted in the below chart. The County put \$865,174 into a Rate Stabilization fund each month to cover the cost of the Administration, Stop Loss insurance and to cover the cost of insurance claims. The total revenue that went into the fund totaled \$11,427,417.85 and the County paid out \$11,401,386.74 in healthcare costs.





## Financial Position Summary

The summary of the County's financial position, below, shows the County's resources versus the amount owed at year-end for the governmental and business-type activities. Net Assets decreased significantly in 2010 as a result of the sale of Laurel Crest Rehabilitation Center finalized on January 1, 2010.

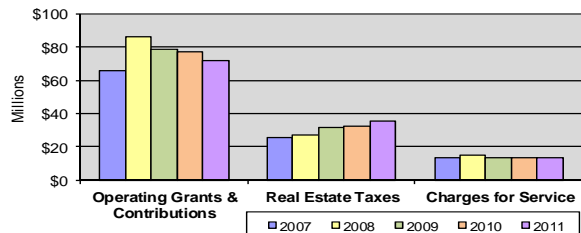
\* A portion of the increase in Net Assets in 2011 was a \$1.4 million transfer from the Workers Compensation Fund into the General Fund as a one time source of revenue used to pay delinquent bills. There was also an increase in the Investments in Capital Assets which includes the Dean Bridge Replacement Project completed in 2011 at a cost of \$1.37 million.

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Assets</b>					
Current Assets					
Cash and investments	\$ 15,217,205	\$ 10,147,807	\$ 18,224,524	\$ 5,350,064	\$ 4,815,682
Other current assets	15,955,462	18,812,165	20,126,274	17,092,016	16,820,307
Capital assets and other	82,389,924	82,417,954	82,012,965	64,616,670	62,588,164
Total Assets	113,562,591	111,377,926	120,363,763	87,058,750	84,224,153
<b>Liabilities</b>					
Current Liabilities	29,693,252	28,975,014	44,405,082	25,410,593	24,016,342
Non-current liabilities	68,318,452	71,253,151	65,287,830	60,264,407	56,090,101
Total Liabilities	98,011,704	100,228,165	109,692,912	85,675,000	80,106,443
<b>Net Assets</b>					
Investments in capital assets	14,280,428	10,961,689	11,513,547	2,409,223	4,020,047
Unrestricted	1,244,018	137,167	(849,751)	(1,048,488)	78,673
Restricted	26,441	50,905	7,055	23,015	18,990
Total Net Assets	\$ 15,550,887	\$ 11,149,761	\$ 10,670,851	\$ 1,383,750	\$ 4,117,710 *

## Revenue Summary, Trends, and Highlights

**Summary:** County revenues totaled \$123.1 million in 2011, a decrease of 2.5% from the prior year.

	Operating Grants & Contributions	Real Estate Taxes	Charges for Service
2007	\$ 65,789,125	\$ 25,913,276	\$ 13,530,234
2008	\$ 86,327,718	\$ 27,440,735	\$ 15,280,008
2009	\$ 78,821,013	\$ 31,705,086	\$ 13,592,217
2010	\$ 77,104,093	\$ 32,372,911	\$ 13,420,111
2011	\$ 71,599,537	\$ 35,611,051	\$ 13,129,952



### Highlights:

**Operating Grants & Contributions** – Grant funding for the Human Services agencies receive the largest portion of operating grants and contributions at \$54.6 million or 76.3% of those revenues.

Grant funding for County agencies has continued to be reduced since 2009 as a result of the budget cuts made to the State funded programs. The largest decreases in agencies' funding were in Health Choices with a decrease of \$2 million in revenue and Behavioral Health/Intellectual Disabilities & Early Intervention with a decrease of \$1 million in revenue.

**Real Estate Taxes** – For 2011, the real estate tax rate had increased 2.6 mills resulting in a revenue increase of \$3.2 million. The tax rate for 2011 was 29.5 mills.

**Charges for Service** - Charges for service include fees, fines, licenses, permits, 9-1-1 line charges, and housing revenues at the prison and the detention/shelter facility.



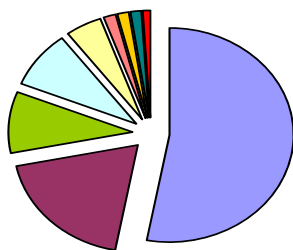
## Expense Summary, Trends, and Highlights

**Expense Summary:** The following chart illustrates the trends in County expenses for funds in which the expense exceeded \$1 million in 2011. Expenses for all other funds are grouped under the "Other County Funds".

Expenses for the County's governmental activities, based upon the modified accrual basis of accounting, were \$123.7 million for 2011. The graph below reflects the use of those expenses. As indicated by the graph, the human services programs comprised the largest portion of the governmental activities expenses, which amounted to 52.9% or \$65 million.

<b>Major Funds:</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
General Fund	\$ 34,499,991	\$ 41,543,584	\$ 40,390,042	\$ 45,512,425	\$ 44,492,302
❖ BH/ID & EI	26,590,548	27,936,744	20,765,123	12,105,561	11,348,015
Health Choices	13,756,649	28,287,659	30,497,779	32,104,155	30,217,058
Children & Youth	8,682,648	8,929,742	8,501,224	8,202,817	8,729,841
<b>Other Governmental Activities:</b>					
Area Agency on Aging	5,828,873	5,794,684	5,931,684	6,081,802	5,892,199
Debt Service	3,609,409	4,247,199	5,181,396	5,542,748	5,547,782
Juvenile Probation	2,670,297	2,925,002	2,767,727	2,778,223	2,981,596
9-1-1	2,525,776	2,531,638	2,556,232	2,895,207	2,709,868
Domestic Relations	2,190,100	2,154,313	2,318,589	2,583,319	2,508,595
Redevelopment Authority	1,458,532	999,136	1,471,598	3,086,330	1,749,430
Drug & Alcohol	1,555,343	1,588,060	1,413,419	1,816,301	1,705,905
Detention Shelter	1,448,040	1,439,951	1,506,048	1,594,568	1,606,521
Other County Funds	5,174,073	4,635,391	5,932,346	4,782,913	4,169,182
<b>TOTAL EXPENSES</b>	<b>\$109,990,279</b>	<b>\$133,013,103</b>	<b>\$ 129,233,207</b>	<b>\$ 129,086,369</b>	<b>\$123,658,294</b>
<b>Business-type Activities:</b>					
Laurel Crest Manor	\$ 31,964,845	\$ 28,403,424	\$ 23,742,240	\$ -	\$ -
Laurel Crest DME	36,090	60,275	8,822	-	-
Central Park Complex	838,579	863,252	856,075	863,376	855,549
Cambria Connected	-	282,534	609,264	683,951	696,738
<b>TOTAL EXPENSES</b>	<b>\$ 32,839,514</b>	<b>\$ 29,609,485</b>	<b>\$ 25,216,401</b>	<b>\$ 1,547,327</b>	<b>\$ 1,552,287</b>

- ❖ **Mental Health and Mental Retardation** is now named **Behavioral Health/Intellectual Disabilities & Early Intervention (BH/ID & EI)** beginning in August 2011.



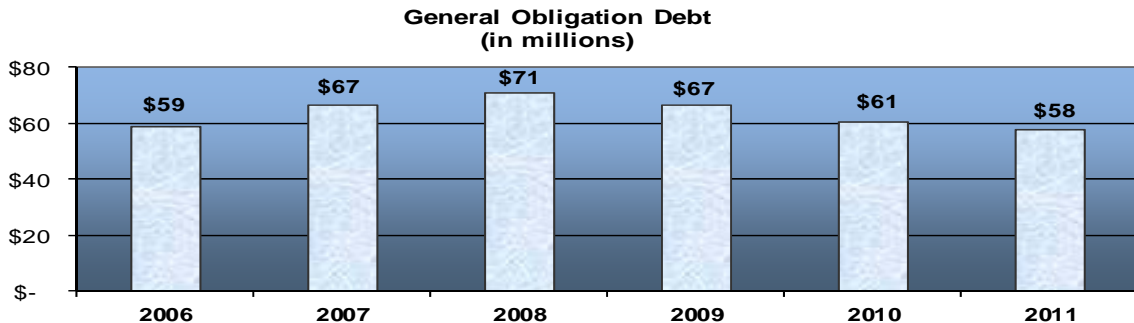
### Governmental Activity Expenses

■ Human Service 52.9%	■ Public Safety 18.9%
■ Judicial 9.3%	■ Administrative 8.7%
■ Debt Service 4.7%	■ Conservation 1.6%
■ Highways/Streets 1.5%	■ Housing 1.4%
■ Culture/Recreation 1.0%	

## General Obligation Debt

At December 31, 2011, the County had \$57,559,318 of general obligation debt outstanding.

- Standard's & Poor's April 4, 2011 report raised its long-term rating on the County's general obligation debt to 'BBB' with a stable outlook.
- In June of 2007, the County entered into a sublease with the Cambria County Financing Authority to finance equipment necessary for the network infrastructure to upgrade the public safety/9-1-1 communication system and to establish broadband internet system. M&T Bank provided the \$10 million equipment lease at 4.356% for a term of 15 years.
- In 2005, 2008, and 2009, the County entered into a lease purchase agreement with Laurel Capital Corporation for additional energy saving improvements to County Service Buildings. The remaining balance as of December 31, 2010 was \$1,329,441.
- To facilitate the conversion of the County's telephone system to Voice over Internet Protocol (VoIP), the County entered into a lease purchase agreement with HP Financial Services for equipment in the amount of \$994,565. The February 2009 lease is for 36 months at the rate of 5.91%
- On April 1, 2009, the County entered into a lease purchase agreement with Bank Capital Services for security upgrades at the prison. The \$2,020,000 lease is amortized over seven years with an interest rate of 4.33%.
- In June of 2011, the County retired the 1998 General Obligation Bonds by issuing General Obligation Notes through a consortium of local financial institutions. The interest rate is fixed for a period of five years at 4.1%. After the initial five year period, the interest rate will be reset to the tax free equivalent of the sum of the Federal Home Loan Bank of Pittsburgh Five Year Rate plus 2.85% fixed for five years; thereafter the interest rate will be reset to the tax free equivalent of the sum of the Federal Home Loan Bank of Pittsburgh Five Year Rate plus 2.85% for the remaining term. Under no circumstances will the interest rate be less than 3.00% tax free, or more than 7.00% tax free per annum.



### Day Reporting Center

On December 29, 2011 Cambria County completed the purchase of a building located at 957 Rowena Drive, Ebensburg for a total cost \$254,582.90, the building was to house the County's new Day Reporting Center. However, on January 26, 2012, the new Board of Commissioners transferred the building to the Cambria County Industrial Development Authority to facilitate the commercial development of the property.

On May 23, 2012 the building was sold to a private buyer for a \$25,000 loss. The Day Reporting Center is housed at 499 Manor Drive, Ebensburg. More information regarding the Day Reporting Center will be included in our 2012 Citizen Financial Report.

## Component Units of Cambria County

The following chart illustrates the amount of taxpayer dollars spent to fund the County's Component Units in 2011. Also illustrated are the amount of Federal and/or State funding received by the County that is passed through to the Component Units.

	<b>County Taxpayer Funding</b>	<b>Pass Through Federal/State Funding</b>	<b>2011 Total Expenses</b>
Behavioral Health of Cambria County	\$ -	\$ 30,216,794	\$ 30,216,794
Pennsylvania Highlands Community College	1,205,000	-	1,205,000
Cambria Library Association	608,015	-	608,015
Transit Authority	578,689	-	578,689
Solid Waste Management Authority	330,000	-	330,000
Johnstown-Cambria County Airport	156,750	-	156,750
Conservation and Recreation Authority	142,884	-	142,884
War Memorial Authority	109,081	-	109,081
Planning Commission	90,500	-	90,500
Redevelopment Authority	70,000	1,780,930	1,850,930
	<u>\$ 3,290,919</u>	<u>\$ 31,997,724</u>	<u>\$ 35,288,643</u>



## Children & Youth, Juvenile Court, and Detention/Shelter

The chart below illustrates the amount of County taxpayer monies provided to the Children and Youth, Juvenile Court, and Detention/Shelter Funds due to the excess expenditures over the amount of revenues for each year. The two final columns list the total 2011 expenditures and the percentage of County taxpayer monies of the total expenditures for each fund.

	<b>County Taxpayer Funding</b>					<b>2011 Total Fund Expenditures</b>	<b>2011 County's Taxpayer %</b>
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>		
Children & Youth	981,920	1,156,469	1,012,444	907,929	917,464	8,729,841	10.5%
Juvenile Court	1,122,656	1,355,165	1,530,470	1,679,789	1,585,847	2,981,596	53.2%
Detention/Shelter	353,691	450,985	511,469	716,429	623,810	1,606,521	38.8%
	<u>\$ 2,458,267</u>	<u>\$ 2,962,618</u>	<u>\$ 3,054,383</u>	<u>\$ 3,304,147</u>	<u>\$ 3,127,121</u>	<u>\$ 13,317,958</u>	

**Children & Youth Fund** – The PA Department of Welfare provides the majority of the funding for this program. This funding is comprised of both state and federal monies. These monies are used to provide child protective services to the age of 21, through counseling, in-home and residential services.

**Juvenile Court Fund** – The PA Department of Welfare (state and federal monies), PA Commission on Crime and Delinquency (state and federal monies), and the Juvenile Court Judges Commission (state monies) along with County monies provide the funding to run the Juvenile Court Office. The funds are used to administer the entire Juvenile Court process.

**Detention/Shelter Fund** – This fund is funded by contracts with 19 counties, including Cambria County, to house delinquent children. In addition, the program receives monies under the Federal School Lunch program. The Detention Home is a 24-hour maximum security facility for youth ages 10-18. The Shelter is staffed as a 24-hour secure facility for youth ages 10-18 with a 30 day limit. The school lunch program provided nutrition funding for breakfast and lunch for all residents.

## Employee Retirement Trust Plan

The following graph represents Cambria County’s annual required contribution to the Employee Retirement Trust Plan, which is disbursed yearly from the County’s general fund. The amount is determined by the County’s actuary using the aggregate actuarial cost method.

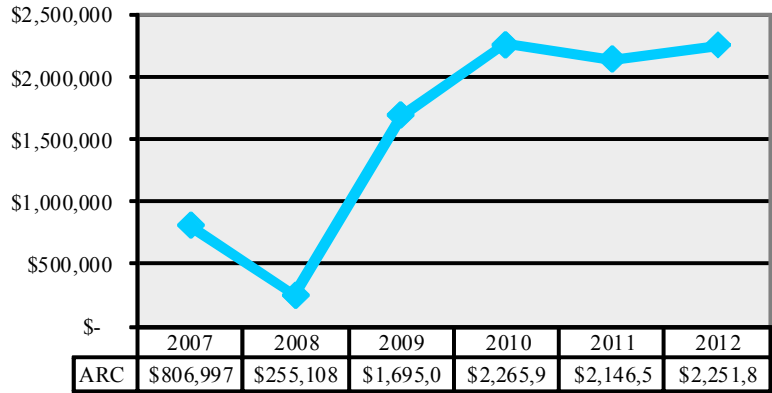


All County Employees working over 1,000 hours per year are required to enter the plan, and County elected officials have the option of enrolling in the plan. Plan members are required to contribute 9% of their salaries.

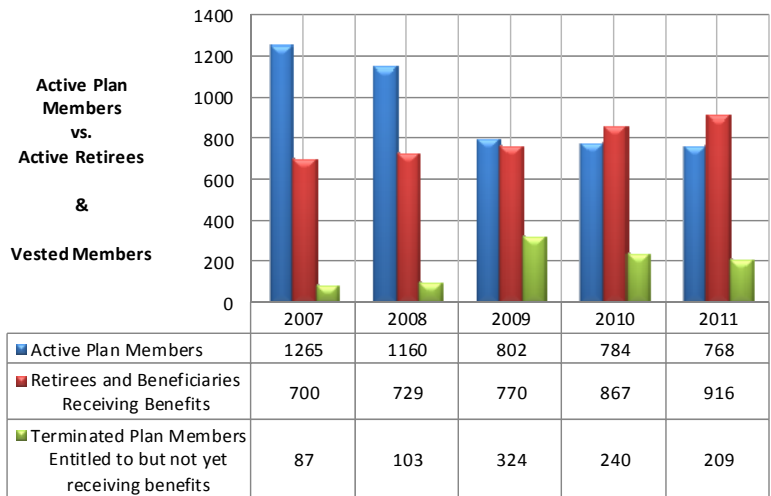
As of December 31, 2011, there were 1,893 plan members, 916 Retirees and Beneficiaries receiving benefits, 209 Terminated Plan Members entitled to but not yet receiving benefit and 768 Active Plan Members.

During 2011 the Plan paid out a total of \$10,176,962.26, which consisted of the following: \$9,619,412.28 for retiree payroll, \$440,555.64 in withdrawals for individuals who left County employment and \$116,994.34 in death benefits.

Annual Required Contribution



This graph represents the Active Plan members vs. the Active Retirees. Over the past five years, the number of retirees receiving benefits from the retirement plan has grown and now is larger than the number of active plan members contributing to the retirement plan. This was mostly due to the sale of Laurel Crest at the end of 2009. Retirement payroll has increased annually from \$5,867,554.50 in 2007 to \$9,619,412.28 in 2011 and continues to grow. The other column on the graph represents the number of terminated plan members who are entitled to receive benefits in the future. These terminated plan members represent employees who were terminated and are entitled to an involuntary pension and members who were entitled to vest upon leaving County employment. As you can see at year end 2009 the number of terminated plan members increased greatly due to the sale of Laurel Crest.



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# Liquid Fuels Fund



Cambria County receives grants from the state and federal government to repair or replace county owned bridges. In addition, the County receives a portion of the overall state’s liquid fuels tax. The County reallocates a portion of these amounts to all municipalities within Cambria County based upon their requests and final decision of the County Commissioners. The remaining liquid fuels monies are used for bridge repair and maintenance.

	2008	2009	2010	2011
<b>Beginning Balance in Liquid Fuels on Jan 1st:</b>	<b>\$ 311,043</b>	<b>\$ 310,598</b>	<b>\$ 492,810</b>	<b>\$ 817,577</b>
<u>Receipts:</u>				
Commonwealth of PA	504,283	478,049	511,726	512,599
Interest	9,643	2,052	649	2,493
Reimbursement Agreements (Penndot)	10,429	125,886	1,127,102	182,708
Miscellaneous	60,142	44,788	21,247	21,558
	<u>584,497</u>	<u>650,775</u>	<u>1,660,724</u>	<u>719,358</u>
<u>Expenses:</u>				
County Owned Roads, Highways & Bridges:				
Construction	-	-	(1,046,599)	(318,008)
Maintenance & Repair	(145,427)	(188,182)	(65,505)	(40,344)
Administrative Expenses	(2,715)	(2,706)	(2,878)	(3,894)
Grants to Boroughs & Twps	(436,800)	(277,675)	(220,975)	(372,150)
	<u>(584,942)</u>	<u>(468,563)</u>	<u>(1,335,957)</u>	<u>(734,396)</u>
<b>Balance in Fund on Dec 31st:</b>	<b>\$ 310,598</b>	<b>\$ 492,810</b>	<b>\$ 817,577</b>	<b>\$ 802,539</b>

The list below shows the amount of funds paid to Municipalities in 2011:

<u>Municipality</u>	<u>Amts Pd in 2011</u>	<u>Municipality</u>	<u>Amts Pd in 2011</u>	<u>Municipality</u>	<u>Amts Pd in 2011</u>
Adams Twp	\$ 18,000	Gallitzin Boro	\$ 10,000	Scalp Level Boro	\$ 9,400
Allegheny Twp	10,700	Gallitzin Twp	5,300	Southfork Boro	4,400
Blacklick Twp	10,000	Hasting Boro	5,300	Southmont Boro	5,600
Cambria Twp	17,600	Jackson Twp	13,800	Stonycreek Twp	8,300
Carrolltown Boro	4,500	Lilly Boro	6,300 *	Susquehanna Twp	10,400
Chest Twp	4,000	Lorain Boro	8,400	Upper Yoder Twp	11,900
Clearfield Twp	6,900	Loretto Boro	13,000 *	Vintondale Boro	3,900
Cresson Boro	5,300	Middle Taylor Twp	12,050 *	Washington Twp	5,400
Cresson Twp	15,000 *	Nanty Glo Boro	8,000	Westmont Boro	11,000
Croyle Twp	9,200	Northern Cambria Boro	15,000		
Daisytown Boro	16,000 *	Portage Twp	15,750 *		
East Carroll Twp	7,800	Reade Twp	21,000 *		
East Conemaugh Boro	7,350 *	Richland Twp	26,400		
Elder Twp	5,300	Sankertown Boro	3,900		
					<b>\$ 372,150</b>



\*Municipality’s payment included allocations from prior calendar year(s).

# CAMBRIA COUNTY ELECTED OFFICIALS

## Board of Commissioners

(814) 472-1600

commishcorner@co.cambria.pa.us



**Douglas R. Lengenfelder** (center), *Chairman*

Elected Office: 2012—Present

**Mark J. Wissinger** (left), *Vice Chairman*

Elected Office: 2012—Present

**Thomas C. Cherninsky** (right)

Elected Office: 2012—Present

The Commissioners are granted the authority to establish the annual County operating budget, approve expenditure of County dollars, authorize all County contracts and manage all County properties and buildings. The Commissioners also serve on the Retirement Board.



**Susan Kuhar**, *Clerk of Courts*

Elected Office: 2000—Present

(814) 472-1540

skuhar@co.cambria.pa.us

Susan has worked in the office since 1976 and was elected and took office in 2000. The office is responsible for maintaining and securing adult criminal records including verdicts and sentences; bail processing; collection and distribution of fines, costs and restitution; processing of appeals to superior, supreme and commonwealth courts; licensing private detectives and bond persons; criminal background searches; and filing waiver of extraditions.



**Ed Cernic, Jr.**, *Controller*

Elected Office: 2004—Present

(814) 472-1620

ecernic@co.cambria.pa.us

Ed was a member of the Greater Johnstown School Board and a West Taylor Township Supervisors prior to being elected Controller in 2004. He is the chief financial officer of the county and is responsible to the taxpayers to protect their best interest. The office insures the accuracy and legality of all fiscal transactions; keeps the county's financial records; approves all bills and claims; and prepares the accounts payable vouchers. The office is also responsible for the administration of the county pension fund, county tax collectors and works with the constables who serve the County Courts. The Controller is the Secretary of the Retirement Board.



**Dennis Kwiatkowski**, *Coroner*

Elected Office: 1993—Present

(814) 535-6222

coroner@co.cambria.pa.us

Dennis started in the office in 1979 and was appointed Acting Coroner in 1993 and was elected and took office in 1994. The office is responsible for investigating sudden, unexplained, violent, or suspicious deaths occurring in the County.



**Kelly Callihan**, *District Attorney*

Elected Office: 2010—Present

(814) 472-1680

cperetin@co.cambria.pa.us

Kelly started in the office in 1993 and was elected D.A. and took office in 2010. The office is responsible for the prosecution of criminal activity occurring within the County. They are committed advocates for victims of crime and dedicated to treating them with respect and compassion.



**Debbie Martella, Prothonotary**

Elected Office: 2012—Present

**(814) 472-1638**  
**dmartella@co.cambria.pa.us**

Debbie has worked in the office since 1972 and was elected and took office in 2012. The office is the keeper of the civil records for the court system and is responsible for the creation, maintenance, and certification of matters pending or determined by the Court. The office is also responsible for certain reporting and collection duties to state agencies. It is the commitment of this office to maintain up to date and accurate information on all civil proceedings within the jurisdiction of the Cambria County Court of Common Pleas.

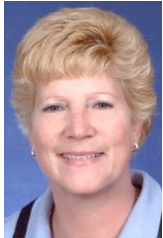


**Andrea Fedore Sims, Recorder of Deeds**

Elected Office: 1992—Present

**(814) 472-1473**

Andrea has worked in the office since 1974 and was elected and took office in 1992. The office is responsible for recording all deeds, mortgages, and land related papers for Cambria County Properties and collect PA realty transfer tax on those properties. They also record Military discharges papers.



**Patty Sharbaugh, Register of Wills & Clerk of Orphans' Court**

Elected Office: 1996—Present

**(814) 472-1440**  
**psharbaugh@co.cambria.pa.us**

Patty has worked in the office since 1973 and was elected and took office in 1996. The office deals with wills and estates, inheritance tax, marriage license, adoptions and birth and death records.



**Robert Kolar, Sheriff**

Elected Office: 1998-Present

**(814) 472-1690**  
**bkolar@co.cambria.pa.us**

Bob is a former PA state trooper and was elected as Sheriff and took office in 1998. The office is in charge of Courthouse and Courtroom security; and County law enforcement issues including: serving bench warrants, civil papers and protection from abuse orders; post real estate notices, levy on personal property and conduct sheriff's sales; prisoner transports; and issuance of gun permits, fire arms licenses, and precious metals licenses.



**Lisa Kozorosky, Treasurer**

Elected Office: 2012—Present

**(814) 472-1643**  
**lkozorosky@co.cambria.pa.us**

Lisa has worked in the office since 2000 and was elected Treasurer and took office in 2012. The office is responsible for depositing all County revenue; issuing small games of chance licenses, hunting licenses, fishing licenses, and dog licenses. The office is also responsible for collecting all lodging room rental taxes from County lodging facilities and collecting the County's Real Estate taxes for the City of Johnstown properties. The Treasurer is also a member of the Cambria County Retirement Board.

**Jury Commissioners: Vickie Long  
 & Helen Whiteford**

**(814) 472-1501**  
**jurycommissioners@co.cambria.pa.us**



# TAXPAYERS



## Do you suspect Fraud or Abuse?



If you think you have knowledge of....

- Suspected theft or misuse of County property or cash
- False reporting of hours worked
- Submission of illegitimate vendor invoices
- Falsification of expense reimbursements
- Mismanagement of tax dollars
- Fraudulent reporting of medical, disability or workers compensation claims
- Other suspected fraud or abuse

YOU can help because....

- U.S organizations lose an estimated 5% of their annual revenue to fraud\*
- Median loss caused by fraud is \$100,000\*
- Governments are one of the most commonly victimized industries
- Frauds are more likely to be detected by a tip than by other means\*

To keep it confidential....

- Mail your tip to: The Controller's Office, 200 S Center St., Ebensburg, PA 15931
- Call (814) 472-1623

\* Source: Association of Certified Fraud Examiners' 2012 Report to the Nation