

**2009**

**COUNTY**

**ANNUAL FINANCIAL REPORT**

**61 COUNTY OF VENANGO**

# Prepared by:

## Venango County Auditors

Heather S. Mohnkern

[hmohnkern@co.venango.pa.us](mailto:hmohnkern@co.venango.pa.us)

(814) 432-9686

Mary L. Danzer

[mdanzer@co.venango.pa.us](mailto:mdanzer@co.venango.pa.us)

(814) 432-9527

Terri L. McFadden

[tmcfadden@co.venango.pa.us](mailto:tmcfadden@co.venango.pa.us)

(814) 432-9649

County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**

December 31, 2009

	Governmental Activities	Business-Type Activities	Total
<b><u>CURRENT ASSETS:</u></b>			
Cash and cash equivalents	15,768,649		15,768,649
Investments			
Receivables (net of allowance for uncollectibles)	2,626,318		2,626,318
Due from other governments	2,547,824		2,547,824
Due from other funds	615,048		615,048
Internal balances			
Inventories			
Prepays	65,262		65,262
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other: Lease Receivable	540,000		540,000
Other: _____			
<b><u>NON-CURRENT ASSETS:</u></b>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	1,628,152		1,628,152
Construction in progress			
Capital assets net of accumulated depreciation:			
Buildings and system	7,980,289		7,980,289
Improvements other than buildings	149,964		149,964
Machinery and equipment	3,165,438		3,165,438
Infrastructure	8,666,910		8,666,910
Other: Capital Assets - Vehicles	390,205		390,205

County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**

December 31, 2009

	Governmental Activities	Business-Type Activities	Total
<b><u>NON-CURRENT ASSETS:</u></b>			
Other: Lease Receivable - Non-Current	3,748,378		3,748,378
Other: _____			
<b>TOTAL ASSETS</b>	<b>47,892,437</b>		<b>47,892,437</b>
<b><u>LIABILITIES:</u></b>			
Accounts payable	1,904,858		1,904,858
Due to other governments	390,462		390,462
Due to other funds			
Deferred revenue	4,445,036		4,445,036
Funds held as fiduciary			
Other current liabilities	182,739		182,739
Noncurrent liabilities:			
Debt due within one year	1,000,000		1,000,000
Debt due in more than one year	7,820,000		7,820,000
Other non-current liabilities			
Other: Compensated Absences	448,321		448,321
Other: Capital Lease	900,000		900,000
Other: _____			
<b>TOTAL LIABILITIES:</b>	<b>17,091,416</b>		<b>17,091,416</b>
<b><u>NET ASSETS:</u></b>			
Investment in capital assets, net of related debt	30,801,021		30,801,021
Restricted			
Unrestricted			
<b>TOTAL NET ASSETS:</b>	<b>30,801,021</b>		<b>30,801,021</b>

County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 Proprietary Funds  
 December 31, 2009

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
<b>Governmental Activities:</b>							
General government - administrative	4,572,609	688,932	100,359		-3,783,318		-3,783,318
General government - judicial	3,636,910	1,884,954	488,711		-1,263,245		-1,263,245
Public safety	4,880,586	643,893	167,728		-4,068,965		-4,068,965
Highways and streets	4,460,730	770,765		2,039,323	-1,650,642		-1,650,642
Sanitation							0
Health and welfare	21,433,521	429,733	19,520,539		-1,483,249		-1,483,249
Culture - recreation	264,503	67,701			-196,802		-196,802
Conservation	479,149			154,668	-324,481		-324,481
Community/urban redevelopment and housing							0
Economic development & assistance							0
Economic opportunity							0
Interest on long term debt	375,965				-375,965		-375,965
Unallocated depreciation							0
Other: _____							0
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>40,103,973</b>	<b>4,485,978</b>	<b>20,277,337</b>	<b>2,193,991</b>	<b>-13,146,667</b>		<b>-13,146,667</b>
<b>Major Business Type Activities:</b>							
Business 1							0
Business 2							0
Business 3							0
Business 4							0
Business 5							0
Other business Type							0
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>							
<b>TOTAL PRIMARY GOVERNMENTS</b>	<b>40,103,973</b>	<b>4,485,978</b>	<b>20,277,337</b>	<b>2,193,991</b>	<b>-13,146,667</b>		<b>-13,146,667</b>

County of VENANGO  
**BALANCE SHEET - GOVERNMENT FUNDS**

(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)

December 31, 2009

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>ASSETS:</b>								
Cash and cash equivalents	8,110,968	1,467,514	1,831,486				4,358,682	15,768,650
Investments								
Receivables (net of allowance for uncollectibles)	1,940,908		413,475				271,935	2,626,318
Due from other governments	103,709		1,858,903				585,211	2,547,823
Due from other funds	703,772		53,526				30,392	787,690
Inventories								
Prepays			13,128				52,134	65,262
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								
Investments								
Intergovernmental receivable								
Permanently restricted:								
Investments								
Other: Lease Receivable		4,288,378						4,288,378
Other: _____								
Cash and Investments								
Tax Receivable								
Accounts Receivable (excluding taxes)								
Due From Other Funds								
Other Current Assets								
Fixed Assets								
Other Debits								
<b>TOTAL ASSETS</b>	10,859,357	5,755,892	4,170,518				5,298,354	26,084,121
<b>LIABILITIES:</b>								
Accounts payable	369,813		1,140,436				394,609	1,904,858

**County of VENANGO**  
**BALANCE SHEET - GOVERNMENT FUNDS**

(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)

**December 31, 2009**

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>LIABILITIES:</b>								
Due to other governments							390,462	390,462
Due to other funds	76,486		96,155					172,641
Deferred revenue	1,822,957	4,288,378	2,676,697				1,529,255	10,317,287
Funds held as fiduciary								
Other: Accrued Payroll	100,565		62,515				19,658	182,738
Other: _____								
Payroll Taxes and Other Payroll Withholdings								
All Other Current Liabilities								
Due To Other Funds								
Long-Term-Liabilities								
Current Portion of Long-Term Debt and Other Credits								
<b>TOTAL LIABILITIES</b>	2,369,821	4,288,378	3,975,803				2,333,984	12,967,986
<b>FUND BALANCE:</b>								
Fund Balance, reserved			194,718				93,836	288,554
Fund Balance, unreserved	8,489,536	1,467,514	-3				2,870,534	12,827,581
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance / Retained Earnings on 12/31								
Other Equity								
<b>TOTAL FUND BALANCE</b>	8,489,536	1,467,514	194,715				2,964,370	13,116,135
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,859,357	5,755,892	4,170,518				5,298,354	26,084,121

**Amounts reported for governmental activities in the statement of net assets are different because:**

Internal service funds are used by management to charge certain costs to county departments and employees	
The net assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability	-9,720,000
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods	1,583,872
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	21,980,957

Other: Accrued Compensation Adjustment	-448,321
Other: Lease Receivable Adjustment	4,288,378
Other: _____	
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	30,801,021

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2009

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>REVENUES:</b>								
<b><u>Taxes</u></b>								
Real estate	10,018,193							10,018,193
Per capita	149,573							149,573
Occupation								
Hotel room rental	149,516							149,516
Sales								
Other: _____								
<b>TOTAL TAXES</b>	10,317,282							10,317,282
<b><u>Intergovernmental Revenues</u></b>								
Federal								
State								
Local government units								
Combination	641,354		16,790,951				5,258,696	22,691,001
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	641,354		16,790,951				5,258,696	22,691,001
Charges for Service	2,226,325		299,522				1,706,828	4,232,675
	2,226,325		299,522				1,706,828	4,232,675
<b><u>Miscellaneous Revenues</u></b>								
Interest earnings	81,206	15,344	14,684				46,828	158,062
Rents								
Private contributions and donations								
Other: Licenses and Fines	327,516						54,934	382,450
Other: Other/Lease Revenue	89,644	540,208	1,384					631,236
Other: _____								
<b>TOTAL MISCELLANEOUS REVENUES</b>	498,366	555,552	16,068				101,762	1,171,748
<b>TOTAL REVENUES</b>	13,683,327	555,552	17,106,541				7,067,286	38,412,706

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2009

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>EXPENDITURES:</b>								
General government - administrative	4,423,572						9,930	4,433,502
General government - judicial	3,108,408						469,191	3,577,599
Public safety	3,623,575						942,339	4,565,914
Highways and streets	529,057						2,713,347	3,242,404
Sanitation								
Health and welfare	180,757		17,839,031				3,140,935	21,160,723
Culture - recreation	239,810						169,671	409,481
Conservation	308,747							308,747
Community/urban redevelopment and housing								
Economic development and assistance								
Economic opportunity								
Debt Service		1,057,746						1,057,746
Capital Outlay								
Other: _____								
<b>TOTAL EXPENDITURES</b>	12,413,926	1,057,746	17,839,031				7,445,413	38,756,116
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>								
Interfund Operating Transfers	-1,122,486	188,440	763,269				170,777	
Sale of capital assets	430							430
Proceeds from long-term debt		9,615,000						9,615,000
Refund of bonds		-9,531,095						-9,531,095
Other: _____								
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-1,122,056	272,345	763,269				170,777	84,335
<b>CHANGE IN FUND BALANCE</b>	147,345	-229,849	30,779				-207,350	-259,075
<b>FUND BALANCE - BEGINNING OF YEAR</b>	8,342,191	1,697,363	163,936				3,171,720	13,375,210

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2009

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>PRIOR PERIOD ADJUSTMENT</b>								
<b>FUND BALANCE - END OF YEAR</b>	8,489,536	1,467,514	194,715				2,964,370	13,116,135

County of VENANGO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2009

**Amounts reported for governmental activities in the statement of activities are different because:**

Net changes in fund balance - total governmental funds	-259,075
The net revenue of certain activities of the internal services fund is reported with governmental activities	
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Additionally, various other long-term liabilities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities on the statement of activities	647,874
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	-114,062
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	-2,003,717
Other: Lease Receivable	-319,122
Other: Compensated Absences	-53,047
Other: _____	
<b>CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES</b>	<b>-2,101,149</b>

**Amounts reported for governmental activities in the statement of activities are different because:**

Real Estate Taxes	
Occupation Taxes (levied under municipal code)	
Residence Taxes (levied by cities of the 3rd Class)	
Regional Asset District Sales Tax (Allegheny County municipalities only)	
Per Capita Taxes	
Real Estate Transfer Taxes	
Earned Income Taxes / Wage Taxes	
Business Gross Receipts Taxes	
Occupation Taxes (levied under Act 511)	
Local Services Tax **	
Amusement / Admission Taxes	
Mechanical Device Taxes	
Other Local Tax Enabling Act / Act 511 / Taxes	
Other: _____	
<b>CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES</b>	

County of VENANGO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2009

**Amounts reported for governmental activities in the statement of activities are different because:**

All Other Licenses and Permits


Cable Television Franchise Fees

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Fines and Forfeits

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**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Interest Earnings


Rents and Royalties

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Highways and Streets


Community Development

All Other Federal Capital and Operating Grants

National Forest

All Other Federal Shared Revenue and Entitlements

Federal Payments in Lieu of Taxes

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Highways and Streets


Community Development

Recycling / Act 101

All Other State Capital and Operating Grants

Public Utility Realty Tax (PURTA)

Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback

Alcoholic Beverage Licenses

General Municipal Pension System State Aid

All Other State Shared Revenues and Entitlements

County of VENANGO  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
 December 31, 2009

**Amounts reported for governmental activities in the statement of activities are different because:**

State Payments in Lieu of Taxes

--

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Highways and Streets

--

All Other Local Governmental Units Capital and Operating Grants

--

Local Government Unit Shared Payments for Contracted Intergovernmental Services

--

Local Governmental Units and Authorities Payments in Lieu of Taxes

--

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

General Government

--

Public Safety

--

Parking

--

All Other Charges for Highway & Streets Services

--

Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)

--

Solid Waste Collection and Disposal Charge (trash)

--

Host Municipality Benefit Fee for Solid Waste Facility

--

All Other Charges for Sanitation Services

--

Health

--

Human Services

--

Culture and Recreation

--

Airports

--

Bars

--

Cemeteries

--

Electric System

--

Gas System

--

Housing System

--

Markets

--

Transit Systems

County of VENANGO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2009

**Amounts reported for governmental activities in the statement of activities are different because:**

Water System


All Other Charges for Service

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Special Assessments


Escheats (sale of personal property)

Contributions and Donations from Private Sectors

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

**Amounts reported for governmental activities in the statement of activities are different because:**

Proceeds of General Fixed Asset Disposition


Interfund Operating Transfers

Proceeds of General Long-Term Debt

Proceeds of Short Term-Debt

Refunds of Prior Year Expenditures

**CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES**

County of VENANGO  
**STATEMENT OF NET ASSETS FUNDS**  
 Proprietary Funds  
 December 31, 2009

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b><u>CURRENT ASSETS</u></b>								
Cash and cash equivalents								
Investments								
Receivables (net of allowance for uncollectibles)								
Due from other governments								
Due from other funds								
Inventories								
Prepays								
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								
Investments								
Intergovernmental receivable								
Other: _____								
<b>TOTAL CURRENT ASSETS</b>								
<b><u>NON-CURRENT ASSETS</u></b>								
Permanently restricted:								
Investments								
Capital assets not being depreciated:								
Land								
Construction in progress								
Capital assets net of accumulated depreciation:								
Buildings and system								
Improvements other than buildings								
Machinery and equipment								
Infrastructure								

County of VENANGO  
**STATEMENT OF NET ASSETS FUNDS**  
 Proprietary Funds  
 December 31, 2009

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b><u>NON-CURRENT ASSETS</u></b>								
Other: _____								
<b>TOTAL NON-CURRENT ASSETS</b>								
<b>TOTAL ASSETS</b>								
<b><u>CURRENT LIABILITIES</u></b>								
Accounts payable								
Due to other governments								
Due to other funds								
Deferred revenue								
Funds held as fiduciary								
Non-current liabilities-due in less than 1 year								
Other current liabilities								
Other: _____								
<b>TOTAL CURRENT LIABILITIES</b>								
<b><u>NON-CURRENT LIABILITIES</u></b>								
Debt due in more than 1 year								
Other non-current liabilities								
Other: _____								
<b>TOTAL NON-CURRENT LIABILITIES</b>								
<b>TOTAL LIABILITIES</b>								
<b><u>NET ASSETS</u></b>								
Investment in capital assets, net of related debt								
Restricted								



County of VENANGO  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-**  
 Proprietary Funds  
 December 31, 2009

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b><u>OPERATING REVENUES</u></b>								
Charges for service								
Operating grants								
Other: _____								
<b>TOTAL OPERATING REVENUES</b>								
<b><u>OPERATING EXPENSES</u></b>								
Personnel services								
Contracted services								
Supplies and materials								
Repairs and maintenance								
Utilities								
Other services and charges								
Depreciation and amortization								
Other: _____								
<b>TOTAL OPERATING EXPENSES</b>								
<b>OPERATING INCOME/(LOSS)</b>								
<b><u>NONOPERATING REVENUES/(EXPENSES)</u></b>								
Intergovernmental								
Investment earnings								
Interest expense								
Gain/(loss) on sale of assets								
Other: _____								
<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>								
<b>OPERATING TRANSFER IN/(OUT)</b>								

County of VENANGO  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-**  
 Proprietary Funds  
 December 31, 2009

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b>CHANGE IN NET ASSETS</b>								
<b>NET ASSETS - BEGINNING OF YEAR</b>								
<b>PRIOR PERIOD ADJUSTMENT</b>								
<b>NET ASSETS - END OF YEAR</b>								

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

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Changes in Net Assets of Business-type Activities

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County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

December 31, 2009

	Governmental Activities	Business-Type Activities	Total
<b>TOTAL PRIMARY GOVERNMENTS</b>	-13,146,667		-13,146,667
<b><u>GENERAL REVENUES:</u></b>			
Taxes:			
Real estate	9,945,062		9,945,062
Per capita	149,573		149,573
Personal property			
Hotel room rental	149,516		149,516
Sales			
Licenses and permits	33,281		33,281
Grants and contributions not restricted			
Unrestricted investment earnings	378,941		378,941
Other: Other	388,715		388,715
Other: Sale of Fixed Assets	430		430
Other: _____			
Transfers			
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	11,045,518		11,045,518
<b>CHANGE IN NET ASSETS</b>	-2,101,149		-2,101,149
NET ASSETS - BEGINNING OF YEAR	32,902,170		32,902,170
PRIOR PERIOD ADJUSTMENT			
<b>NET ASSETS - END OF YEAR</b>	30,801,021		30,801,021

County of VENANGO  
**STATEMENT OF FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2009

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<b><u>ASSETS</u></b>						
Cash and cash equivalents	1,248,650	653,140				1,901,790
Receivables		373,894				373,894
Investments, at fair value	34,996,614					34,996,614
Due from other funds						
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents						
Investments						
Intergovernmental receivable						
Permanently restricted:						
Investments						
Other: _____						
<b>TOTAL ASSETS</b>	36,245,264	1,027,034				37,272,298
<b><u>LIABILITIES</u></b>						
Accounts payable and other current liabilities						
Due to other funds		615,046				615,046
Due to other governments		148,625				148,625
Funds held as fiduciary		263,363				263,363
Other: _____						
<b>TOTAL LIABILITIES</b>		1,027,034				1,027,034
<b><u>NET ASSETS</u></b>						
Held for specific purpose	36,245,264					36,245,264
Unrestricted (deficit)						
Other: _____						
<b>TOTAL NET ASSETS</b>	36,245,264					36,245,264
<b>TOTAL LIABILITIES AND NET ASSETS</b>	36,245,264	1,027,034				37,272,298

County of VENANGO  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2009

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<b><u>ADDITIONS</u></b>						
Contributions						
Employer						
Plan members	997,161					997,161
Private donations						
Other: _____						
<b>TOTAL CONTRIBUTIONS</b>	997,161					997,161
<b><u>Investment Earnings</u></b>						
Interest	935,379					935,379
Net increase/(decrease) in the fair value of investments	5,152,343	57,337				5,209,680
Other: _____						
<b>TOTAL INVESTMENT EARNINGS</b>	6,087,722	57,337				6,145,059
Less Investment Expenses	102,858					102,858
<b>TOTAL ADDITIONS</b>	6,982,025	57,337				7,039,362
<b><u>DEDUCTIONS</u></b>						
Benefits	2,221,621					2,221,621
Administrative Expenses	37,021					37,021
Other: Changes in Accounts Receivable		40,931				40,931
Other: _____						
<b>TOTAL DEDUCTIONS</b>	2,258,642	40,931				2,299,573
Electric						
Fire						
Gas System						
General Government						
Health						

County of VENANGO  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2009

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
Housing						
Libraries						
Mass Transit						
Parks						
Police						
Recreation						
Sewer						
Solid Waste						
Streets / Highways						
Water						
Other: _____						
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*						
<b>CHANGE IN NET ASSETS</b>	4,723,383	16,406				4,739,789
<b>NET ASSETS - BEGINNING OF YEAR</b>	31,521,881	1,010,628				32,532,509
<b>PRIOR PERIOD ADJUSTMENT</b>						
<b>NET ASSETS - END OF YEAR</b>	36,245,264	1,027,034				37,272,298

## County of VENANGO

December 31, 2009

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
County of Venango	Bond	2009	2019	9,615,000	9,615,000		795,000		8,820,000		8,820,000
<b>Revenue Bonds and Notes</b>											
Prison/Courthouse	Bond	2002	2019	8,035,000	6,170,000		6,170,000		0		0
Manor	Bond	2003	2015	5,095,000	3,265,000		3,265,000		0		0
<b>Lease Rental Debt</b>											
Lease/ORA/Human Services Building	Capital Leases	2008	2028	1,000,000	950,000		50,000		900,000		900,000
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

9,720,000

**Capitalized lease obligations**

0

**Net debt**

9,720,000

County of VENANGO  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2009

	Capital Purchases	Capital Construction	Total
<b><u>GOVERNMENTAL-TYPE ACTIVITY:</u></b>			
General Government - administrative	112,743		112,743
General Government - judicial			
Public safety			
Police			
Fire			
Corrections	92,105		92,105
Emergency services			
Other: _____			
Public works			
Highways and streets	47,898		47,898
Sanitation			
Other: _____			
Health and welfare	90,365		90,365
Culture - recreation	22,873		22,873
Conservation			
Community/urban redevelopment & housing			
Economic development and assistance			
Economic Opportunity			
Legislative (Governing) Body			
Executive (Manager or Mayor)			
Auditing Services / Financial Administration			
Tax Collection			
Solicitor / Legal Services			
Secretary / Clerk			
Other General Government Administration			
IT-Networking Services-Data Processing			
Engineering Services			

**County of VENANGO  
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2009

Capital Purchases	Capital Construction	Total
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**GOVERNMENTAL-TYPE ACTIVITY:**

General Government Buildings and Plant		
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**BUSINESS-TYPE ACTIVITY:**

Major Bus. Type 1		
Major Bus. Type 2		
Major Bus. Type 3		
Major Bus. Type 4		
Major Bus. Type 5		
Other Business Type		
Airport (if not listed above)		
Parking facility (if not listed above)		
Transportation system (if not listed above)		
Other: _____		

Police		
Fire		
Ambulance / Rescue		
UCC and Code Enforcement		
Planning and Zoning		
Emergency Management and Communications		
Militia and Armories		
Examination of Licensed Occupations		
Public Scales (weights and measures)		
Other Public Safety		

Health and Human Services		
---------------------------	--	--

**County of VENANGO**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2009

<b>Capital Purchases</b>	<b>Capital Construction</b>	<b>Total</b>
--------------------------	-----------------------------	--------------

Recycling Collection and Disposal		
Solid Waste Collection and Disposal (garbage)		
Weed Control		
Wastewater / Sewage Treatment and Collection		

General Services - Administration		
Cleaning of Streets and Gutters		
Winter Maintenance – Snow Removal		
Traffic Control Devices		
Street Lighting		
Sidewalks and Crosswalks		
Storm Sewers and Drains		
Repairs of Tools and Machinery		
Maintenance and Repairs of Roads and Bridges		
Highway Construction and Rebuilding Projects		

Airports		
Cemeteries		
Electric System		
Gas System		
Markets		
Parking		
Storm Water and Flood Control		
Transit System		
Water System		
Water Transport and Terminals		

County of VENANGO  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2009

	Capital Purchases	Capital Construction	Total
Culture-Recreation Administration			
Participant Recreation			
Spectator Recreation			
Parks			
Shade Trees			
Libraries			
Civil and Military Celebrations			
Senior Citizens' Centers			
All Other Culture and Recreation			
Debt Principal (short-term and long-term)			
Debt Interest (short-term and long-term)			
Fiscal Agent Fees			
Employer Paid Withholding Taxes and Unemployment Compensation			
Judgments and Losses			
Pension / Retirement Fund Contributions			
Worker Compensation Insurance			
Other Group Insurance Benefits			
Insurance, Casualty, and Surety			
Fiduciary Fund Benefits and Refunds Paid			
All Other Unclassified Expenditures			

County of VENANGO  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2009

**Capital Purchases                  Capital Construction                  Total**

Refund of Prior Year Revenues


Interfund Operating Transfers

All Other Financing Uses

**TOTAL CAPITAL EXPENDITURES**

365,984

365,984

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

10,936,254

**ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION**

To the:                   Governing Body of the County  
                              President Judge of the Court of Common Pleas  
                              Secretary of the Department of Community & Economic Development

I/We\*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors\* of the County of VENANGO have audited, adjusted and settled the accounts of the County of VENANGO for the year ended December 31, 2009. My/Our\* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our\* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of VENANGO for the year ended December 31, 2009

**SIGNATURE AND VERIFICATION**

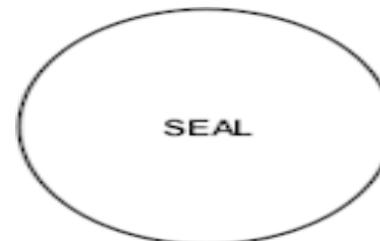
Signed:                                   Heather Mohnkern Elected Auditor  
                                                  Terri McFadden Elected Auditor  
                                                  Mary Danzer Elected Auditor

Subscribed and sworn to before me this 5 day of November, 2010.

Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



\*Circle one

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County of VENANGO

December 31, 2009

**NOTES / COMMENTS**

# **Excel WorkPapers**

**for**

Balance Sheet – Government Funds

Statement of Revenues, Expenditures and  
Changes in Fund Balances

# Other Governmental Funds

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-09

	Liquid Fuels	Affordable Housing 2020	Airport 2100/2150/ 2050	Hazmat 2200	Planning 2790	Court Constable 2450	Offender ID 2450	Juevenile Court 2460	County Records 2750	Prothonotary	CDBG 1720/2579	CSBG	OEO-SWP	OEO Weather 1900/1910/ 1920	OEO-Other 1740-1790	Transportation 1810/1820/1830 /1840/7580 & 7581/7582
<b>Assets</b>																
Cash & cash equivalents	\$1,025,229.83	\$240,478.26	\$1,061,398.23	\$53,489.17	\$3,436.22	\$123,178.57	\$83,610.98	\$6,650.59	\$59,405.06	\$75,571.69	-\$2,925.71	\$20,594.25	\$80,282.45	-\$18,159.71	\$190,033.56	-\$265,266.39
A/R	\$0.00		\$139,276.75			\$272.97				\$0.00	\$0.00	\$0.00	\$0.00	\$1,501.15	\$1,633.00	\$17,860.82
Due from Other Funds	\$0.00	\$3,559.38				\$440.72	\$1,754.49	\$67.18	\$1,170.00	\$527.63	\$57.66	\$3,722.35	\$770.30	\$1,387.43	\$3,327.40	\$13,606.98
Due from Other Governments	\$0.00		\$0.00			\$0.00				\$0.00	\$3,025.55	\$154,830.00	\$0.00	\$17,701.33	\$853.00	\$406,326.84
Prepays	\$0.00		\$52,133.92			\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets</b>	<b>\$1,025,229.83</b>	<b>\$244,037.64</b>	<b>\$1,252,808.90</b>	<b>\$53,489.17</b>	<b>\$3,436.22</b>	<b>\$123,892.26</b>	<b>\$85,365.47</b>	<b>\$6,717.77</b>	<b>\$60,575.06</b>	<b>\$76,099.32</b>	<b>\$157.50</b>	<b>\$179,146.60</b>	<b>\$81,052.75</b>	<b>\$2,430.20</b>	<b>\$195,846.96</b>	<b>\$172,528.25</b>
<b>Liabilities</b>																
A/P	\$0.00		\$169,122.98	\$310.86		\$107.15	\$142.93		\$71.02	\$0.00	\$51.25	\$19,248.51	\$10,073.19	\$339.83	\$23,560.42	\$73,036.96
Accrued Payroll	\$0.00		\$0.00			\$0.00				\$0.00	\$75.61	\$3,282.85	\$638.89	\$1,006.31	\$1,330.02	\$6,825.28
Due to Other Governments	\$40,360.37		\$0.00			\$0.00				\$0.00	\$0.00	\$0.00	\$70,340.89	\$0.00	\$14,099.00	\$0.00
Deferred Revenue	\$0.00		\$0.00			\$0.00				\$0.00	\$0.00	\$156,616.00	\$0.00	\$1,082.00	\$28,346.17	\$92,665.10
<b>Total Liabilities</b>	<b>\$40,360.37</b>	<b>\$0.00</b>	<b>\$169,122.98</b>	<b>\$310.86</b>	<b>\$0.00</b>	<b>\$107.15</b>	<b>\$142.93</b>	<b>\$0.00</b>	<b>\$71.02</b>	<b>\$0.00</b>	<b>\$126.86</b>	<b>\$179,147.36</b>	<b>\$81,052.47</b>	<b>\$2,428.14</b>	<b>\$67,335.61</b>	<b>\$172,527.34</b>
<b>Fund Balance</b>																
Reserved: Program	\$0.00		\$0.00			\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved: Prepays	\$0.00		\$0.00			\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved	\$984,869.46	\$244,037.64	\$1,083,685.92	\$53,178.31	\$3,436.22	\$123,785.11	\$85,222.54	\$6,717.77	\$60,504.04	\$76,099.32	\$30.64	-\$0.76	\$0.28	\$2.06	\$128,511.35	\$0.91
<b>Total Fund Balance</b>	<b>\$984,869.46</b>	<b>\$244,037.64</b>	<b>\$1,083,685.92</b>	<b>\$53,178.31</b>	<b>\$3,436.22</b>	<b>\$123,785.11</b>	<b>\$85,222.54</b>	<b>\$6,717.77</b>	<b>\$60,504.04</b>	<b>\$76,099.32</b>	<b>\$30.64</b>	<b>-\$0.76</b>	<b>\$0.28</b>	<b>\$2.06</b>	<b>\$128,511.35</b>	<b>\$0.91</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,025,229.83</b>	<b>\$244,037.64</b>	<b>\$1,252,808.90</b>	<b>\$53,489.17</b>	<b>\$3,436.22</b>	<b>\$123,892.26</b>	<b>\$85,365.47</b>	<b>\$6,717.77</b>	<b>\$60,575.06</b>	<b>\$76,099.32</b>	<b>\$157.50</b>	<b>\$179,146.60</b>	<b>\$81,052.75</b>	<b>\$2,430.20</b>	<b>\$195,846.96</b>	<b>\$172,528.25</b>
<b>Revenue</b>																
Intergovernmental	\$547,956.88	\$36,700.00	\$1,491,366.59			\$0.00				\$0.00	\$154,668.00	\$362,087.00	\$150,805.23	\$86,224.85	\$274,069.16	\$2,039,374.33
Charges for Services	\$0.00	\$36,433.14	\$489,348.41	\$17,725.00	\$1,731.84	\$72,207.48	\$25,975.63	\$2,235.15	\$13,422.00	\$8,185.85	\$0.00	\$0.00	\$0.00	\$0.00	\$34,137.59	\$59,640.04
Fines & Forfeits	\$0.00					\$0.00						\$0.00	\$0.00	\$0.00		
Interest	\$10,446.48	\$2,461.27	\$9,134.14	\$485.10	\$25.21	\$936.68	\$641.44	\$54.24	\$516.11	\$660.60	\$2.40	\$20.49	\$351.50	\$0.00	\$478.37	\$1,523.48
Other	\$0.00		\$12,000.00			\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,800.38	\$0.00
<b>Total Revenues</b>	<b>\$558,403.36</b>	<b>\$75,594.41</b>	<b>\$2,001,849.14</b>	<b>\$18,210.10</b>	<b>\$1,757.05</b>	<b>\$73,144.16</b>	<b>\$26,617.07</b>	<b>\$2,289.39</b>	<b>\$13,938.11</b>	<b>\$8,846.45</b>	<b>\$154,670.40</b>	<b>\$362,107.49</b>	<b>\$151,156.73</b>	<b>\$86,224.85</b>	<b>\$337,485.50</b>	<b>\$2,100,537.85</b>
<b>Expenditures</b>																
General gvt - administration	\$0.00		\$0.00			\$0.00			\$9,929.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General gvt - judicial	\$0.00		\$0.00			\$47,736.84	\$13,975.05	\$2,678.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public safety	\$0.00		\$0.00	\$16,429.94		\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public works and enterprises	\$715,670.00		\$1,997,677.03			\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Human services	\$0.00	\$102,450.14	\$0.00			\$0.00				\$0.00	\$0.00	\$288,584.45	\$148,999.97	\$81,919.84	\$250,071.42	\$2,268,908.87
Conservation and development	\$0.00		\$0.00			\$0.00				\$0.00	\$169,671.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$715,670.00</b>	<b>\$102,450.14</b>	<b>\$1,997,677.03</b>	<b>\$16,429.94</b>	<b>\$0.00</b>	<b>\$47,736.84</b>	<b>\$13,975.05</b>	<b>\$2,678.00</b>	<b>\$9,929.99</b>	<b>\$0.00</b>	<b>\$169,671.34</b>	<b>\$288,584.45</b>	<b>\$148,999.97</b>	<b>\$81,919.84</b>	<b>\$250,071.42</b>	<b>\$2,268,908.87</b>
<b>Excess (Deficiency)</b>	<b>-\$157,266.64</b>	<b>-\$26,855.73</b>	<b>\$4,172.11</b>	<b>\$1,780.16</b>	<b>\$1,757.05</b>	<b>\$25,407.32</b>	<b>\$12,642.02</b>	<b>-\$388.61</b>	<b>\$4,008.12</b>	<b>\$8,846.45</b>	<b>-\$15,000.94</b>	<b>\$73,523.04</b>	<b>\$2,156.76</b>	<b>\$4,305.01</b>	<b>\$87,414.08</b>	<b>-\$168,371.02</b>
Transfers In	\$0.00		\$35,413.77			\$0.00				\$0.00	\$15,316.80	\$0.00	\$0.00	\$0.00	\$0.00	\$1,184,191.15
Transfers Out	\$0.00	\$15,316.80	\$65,413.77			\$6,640.00	\$503.76			\$6,605.35	\$286.08	\$73,523.83	\$2,154.46	\$4,302.69	\$113,052.54	\$1,015,821.96
<b>Total Other</b>	<b>\$0.00</b>	<b>-\$15,316.80</b>	<b>-\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$6,640.00</b>	<b>-\$503.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$6,605.35</b>	<b>\$15,030.72</b>	<b>-\$73,523.83</b>	<b>-\$2,154.46</b>	<b>-\$4,302.69</b>	<b>-\$113,052.54</b>	<b>\$168,369.19</b>
<b>Net Change in Fund Balance</b>	<b>-\$157,266.64</b>	<b>-\$42,172.53</b>	<b>-\$25,827.89</b>	<b>\$1,780.16</b>	<b>\$1,757.05</b>	<b>\$18,767.32</b>	<b>\$12,138.26</b>	<b>-\$388.61</b>	<b>\$4,008.12</b>	<b>\$2,241.10</b>	<b>\$29.78</b>	<b>-\$0.79</b>	<b>\$2.30</b>	<b>\$2.32</b>	<b>-\$25,638.46</b>	<b>-\$1.83</b>
Fund Balance - Beginning	\$1,142,136.10	\$286,210.17	\$1,109,513.81	\$51,398.15	\$1,679.17	\$105,017.79	\$73,084.28	\$7,106.38	\$56,495.92	\$73,858.22	\$0.86	\$0.03	-\$2.02	-\$0.26	\$154,149.81	\$2.74
<b>Fund Balance - End of Year</b>	<b>\$984,869.46</b>	<b>\$244,037.64</b>	<b>\$1,083,685.92</b>	<b>\$53,178.31</b>	<b>\$3,436.22</b>	<b>\$123,785.11</b>	<b>\$85,222.54</b>	<b>\$6,717.77</b>	<b>\$60,504.04</b>	<b>\$76,099.32</b>	<b>\$30.64</b>	<b>-\$0.76</b>	<b>\$0.28</b>	<b>\$2.06</b>	<b>\$128,511.35</b>	<b>\$0.91</b>

# Other Governmental Fu

Combining Balance sheet and Statemer  
Dec-09

	Special Purpose 7100/7150/ 7540	Tax Claim 7600	Adoption 7250	Domestic Relations	911 2252/2250	TOTAL OTHER GVT
<b>Assets</b>						
Cash & cash equivalents	\$87,033.13	\$265,661.52	\$6,802.80	-\$70,358.96	\$1,332,536.03	<b>\$4,358,681.57</b>
A/R	\$0.00			\$70,358.80	\$41,031.50	<b>\$271,934.99</b>
Due from Other Funds	\$0.00			\$0.00	\$0.00	<b>\$30,391.52</b>
Due from Other Governments	\$0.00			\$0.00	\$2,474.61	<b>\$585,211.33</b>
Prepays	\$0.00			\$0.00	\$0.00	<b>\$52,133.92</b>
<b>Total Assets</b>	<b>\$87,033.13</b>	<b>\$265,661.52</b>	<b>\$6,802.80</b>	<b>-\$0.16</b>	<b>\$1,376,042.14</b>	<b>\$5,298,353.33</b>
<b>Liabilities</b>						
A/P	\$0.00			\$0.00	\$98,543.75	<b>\$394,608.85</b>
Accrued Payroll	\$0.00			\$0.00	\$6,499.43	<b>\$19,658.39</b>
Due to Other Governments	\$0.00	\$265,661.52		\$0.00	\$0.00	<b>\$390,461.78</b>
Deferred Revenue	\$0.00			\$0.00	\$1,250,545.37	<b>\$1,529,254.64</b>
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$265,661.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,355,588.55</b>	<b>\$2,333,983.16</b>
<b>Fund Balance</b>						
Reserved: Program	\$87,033.13		\$6,802.80	\$0.00	\$0.00	<b>\$93,835.93</b>
Reserved: Prepays	\$0.00			\$0.00	\$0.00	<b>\$0.00</b>
Unreserved	\$0.00			-\$0.16	\$20,453.59	<b>\$2,870,534.24</b>
<b>Total Fund Balance</b>	<b>\$87,033.13</b>	<b>\$0.00</b>	<b>\$6,802.80</b>	<b>-\$0.16</b>	<b>\$20,453.59</b>	<b>\$2,964,370.17</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$87,033.13</b>	<b>\$265,661.52</b>	<b>\$6,802.80</b>	<b>-\$0.16</b>	<b>\$1,376,042.14</b>	<b>\$5,298,353.33</b>
<b>Revenue</b>						
Intergovernmental	\$0.00			\$0.00	\$115,444.30	<b>\$5,258,696.34</b>
Charges for Services	\$0.00		\$750.00	\$400,778.99	\$544,256.43	<b>\$1,706,827.55</b>
Fines & Forfeits				\$0.00	\$0.00	<b>\$0.00</b>
Interest	\$4,043.40		\$56.23	\$21.05	\$14,969.97	<b>\$46,828.16</b>
Other	\$0.00			\$9,967.00	\$4,166.65	<b>\$54,934.03</b>
<b>Total Revenues</b>	<b>\$4,043.40</b>	<b>\$0.00</b>	<b>\$806.23</b>	<b>\$410,767.04</b>	<b>\$678,837.35</b>	<b>\$7,067,286.08</b>
<b>Expenditures</b>						
General gvt - administration	\$0.00			\$0.00	\$0.00	<b>\$9,929.99</b>
General gvt - judicial	\$0.00			\$404,801.00	\$0.00	<b>\$469,190.89</b>
Public safety	\$0.00			\$0.00	\$925,908.60	<b>\$942,338.54</b>
Public works and enterprises	\$0.00			\$0.00	\$0.00	<b>\$2,713,347.03</b>
Human services	\$0.00			\$0.00	\$0.00	<b>\$3,140,934.69</b>
Conservation and development	\$0.00			\$0.00	\$0.00	<b>\$169,671.34</b>
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$404,801.00</b>	<b>\$925,908.60</b>	<b>\$7,445,412.48</b>
<b>Excess (Deficiency)</b>	<b>\$4,043.40</b>	<b>\$0.00</b>	<b>\$806.23</b>	<b>\$5,966.04</b>	<b>-\$247,071.25</b>	<b>-\$378,126.40</b>
Transfers In	\$0.00			\$24,382.00	\$293,465.43	<b>\$1,552,769.15</b>
Transfers Out	\$0.00			\$30,348.09	\$48,022.69	<b>\$1,381,992.02</b>
<b>Total Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$5,966.09</b>	<b>\$245,442.74</b>	<b>\$170,777.13</b>
<b>Net Change in Fund Balance</b>	<b>\$4,043.40</b>	<b>\$0.00</b>	<b>\$806.23</b>	<b>-\$0.05</b>	<b>-\$1,628.51</b>	<b>-\$207,349.27</b>
Fund Balance - Beginning	\$82,989.73	\$0.00	\$5,996.57	-\$0.11	\$22,082.10	<b>\$3,171,719.44</b>
<b>Fund Balance - End of Year</b>	<b>\$87,033.13</b>	<b>\$0.00</b>	<b>\$6,802.80</b>	<b>-\$0.16</b>	<b>\$20,453.59</b>	<b>\$2,964,370.17</b>

# General Fund & Operating Reserve

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-09

	General Fund	Operating Reserve 1100	Franklin Tax Collector 7210	Oil City Tax Collector 7211	Other Tax Collectors 7212	Franklin Per Capita 7213	Total General Fund
<b>Assets</b>							
Cash & cash equivalents	\$3,056,074.05	\$4,887,601.96	\$34,017.15	\$40,298.69	\$92,073.53	\$902.41	\$8,110,967.79
A/R	\$287,774.35						\$287,774.35
Taxes Receivable	\$1,820,426.00		-\$34,017.15	-\$40,298.69	-\$92,073.53	-\$902.41	\$1,653,134.22
Due from Other Funds	\$703,771.86						\$703,771.86
Due from Other Governments	\$103,709.14						\$103,709.14
Prepays	\$0.00						\$0.00
<b>Total Assets</b>	<b>\$5,971,755.40</b>	<b>\$4,887,601.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,859,357.36</b>
<b>Liabilities</b>							
A/P	\$369,812.67		\$0.00	\$0.00	\$0.00	\$0.00	\$369,812.67
Accrued Payroll	\$100,565.25						\$100,565.25
Due to Other Funds	\$76,486.37						\$76,486.37
Due to Other Governments	\$0.00						\$0.00
Deferred Revenue	\$1,822,956.90						\$1,822,956.90
<b>Total Liabilities</b>	<b>\$2,369,821.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,369,821.19</b>
<b>Fund Balance</b>							
Reserved: Program	\$0.00						\$0.00
Reserved: Prepays	\$0.00						\$0.00
Unreserved	\$3,601,934.21	\$4,887,601.96					\$8,489,536.17
<b>Total Fund Balance</b>	<b>\$3,601,934.21</b>	<b>\$4,887,601.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,489,536.17</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$5,971,755.40</b>	<b>\$4,887,601.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,859,357.36</b>
<b>Revenue</b>							
Taxes	\$10,317,281.90						\$10,317,281.90
Licenses	\$33,281.50						\$33,281.50
Intergovernmental	\$641,354.34						\$641,354.34
Charges for Services	\$2,226,324.73						\$2,226,324.73
Fines and Forfeits	\$294,234.96						\$294,234.96
Interest	\$59,494.08	\$21,712.03					\$81,206.11
Lease Revenue	\$0.00						\$0.00
Other	\$89,592.64	\$50.87					\$89,643.51
<b>Total Revenues</b>	<b>\$13,661,564.15</b>	<b>\$21,762.90</b>					<b>\$13,683,327.05</b>
<b>Expenditures</b>							
General gvt - administration	\$4,423,572.40						\$4,423,572.40
General gvt - judicial	\$3,108,407.52						\$3,108,407.52
Public safety	\$3,623,575.11						\$3,623,575.11
Public works and enterprises	\$529,057.47						\$529,057.47
Human services	\$180,756.88	\$0.00					\$180,756.88
Conservation and development	\$308,747.51						\$308,747.51
Culture & Recreation	\$239,810.19						\$239,810.19
Capital Projects	\$0.00						\$0.00
Debt Service	\$0.00						\$0.00
<b>Total Expenditures</b>	<b>\$12,413,927.08</b>	<b>\$0.00</b>					<b>\$12,413,927.08</b>
<b>Excess (Deficiency)</b>	<b>\$1,247,637.07</b>	<b>\$21,762.90</b>					<b>\$1,269,399.97</b>
<b>Other Financing Sources (Uses):</b>							
Sales of Fixed Assets	\$430.00						\$430.00
Proceeds from refunding bonds issued							\$0.00
Payment to bond holders							\$0.00
Totals	\$430.00						\$430.00
Transfers In	\$2,729,064.69	\$1,958,067.05					\$4,687,131.74
Transfers Out	\$3,977,131.56	\$1,832,486.30					\$5,809,617.86
<b>Interfund Total Other</b>	<b>-\$1,248,066.87</b>	<b>\$125,580.75</b>					<b>-\$1,122,486.12</b>
<b>Net Change in Fund Balance</b>	<b>\$0.20</b>	<b>\$147,343.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147,343.85</b>
Fund Balance - Beginning	\$3,601,934.01	\$4,740,258.31	\$0.00	\$0.00	\$0.00	\$0.00	\$8,342,192.32
<b>Fund Balance - End of Year</b>	<b>\$3,601,934.21</b>	<b>\$4,887,601.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,489,536.17</b>

# ALL GOVERNMENT FUNDS

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-09

	General Fund	Capital Projects Fund (3000/4000/4100)	Human Services Fund	Other Governmental Funds	TOTAL GOVT FUNDS
<b>Assets</b>					
Cash & cash equivalents	\$8,110,967.79	\$1,467,514.20	\$1,831,485.62	\$4,358,681.57	\$15,768,649.18
Advances Receivable			\$20,172.50	\$0.00	\$20,172.50
Taxes Receivable	\$1,653,134.22		\$0.00		\$1,653,134.22
A/R	\$287,774.35	\$0.00	\$393,302.23	\$271,934.99	\$953,011.57
Due from Other Funds	\$703,771.86	\$0.00	\$53,526.25	\$30,391.52	\$787,689.63
Due from Other Governments	\$103,709.14	\$0.00	\$1,858,903.09	\$585,211.33	\$2,547,823.56
Prepays	\$0.00	\$0.00	\$13,128.00	\$52,133.92	\$65,261.92
Lease Receivable		\$0.00	\$0.00		\$0.00
Current		\$540,000.00			\$540,000.00
Non-Current		\$3,748,377.72			\$3,748,377.72
<b>Total Assets</b>	<b>\$10,859,357.36</b>	<b>\$5,755,891.92</b>	<b>\$4,170,517.69</b>	<b>\$5,298,353.33</b>	<b>\$26,084,120.30</b>
<b>Liabilities</b>					
A/P	\$369,812.67	\$0.00	\$1,140,436.45	\$394,608.85	\$1,904,857.97
Accrued Payroll	\$100,565.25	\$0.00	\$62,514.93	\$19,658.39	\$182,738.57
Due to Other Funds	\$76,486.37		\$96,155.00	\$0.00	\$172,641.37
Due to Other Governments	\$0.00	\$0.00	\$0.00	\$390,461.78	\$390,461.78
Deferred Revenue	\$1,822,956.90	\$4,288,377.72	\$2,676,697.20	\$1,529,254.64	\$10,317,286.46
<b>Total Liabilities</b>	<b>\$2,369,821.19</b>	<b>\$4,288,377.72</b>	<b>\$3,975,803.58</b>	<b>\$2,333,983.16</b>	<b>\$12,967,985.65</b>
<b>Fund Balance</b>					
Reserved: Program	\$0.00	\$0.00	\$181,697.49	\$93,835.93	\$275,533.42
Reserved: Prepays	\$0.00	\$0.00	\$13,020.00	\$0.00	\$13,020.00
Unreserved	\$8,489,536.17	\$1,467,514.20	-\$3.38	\$2,870,534.24	\$12,827,581.23
<b>Total Fund Balance</b>	<b>\$8,489,536.17</b>	<b>\$1,467,514.20</b>	<b>\$194,714.11</b>	<b>\$2,964,370.17</b>	<b>\$13,116,134.65</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$10,859,357.36</b>	<b>\$5,755,891.92</b>	<b>\$4,170,517.69</b>	<b>\$5,298,353.33</b>	<b>\$26,084,120.30</b>
<b>Revenue</b>					
Taxes	\$10,317,281.90				\$10,317,281.90
Licenses	\$33,281.50				\$33,281.50
Intergovernmental	\$641,354.34	\$0.00	\$16,790,950.80	\$5,258,696.34	\$22,691,001.48
Charges for Services	\$2,226,324.73	\$0.00	\$299,521.81	\$1,706,827.55	\$4,232,674.09
Fines and Forfeits	\$294,234.96			\$0.00	\$294,234.96
Interest	\$81,206.11	\$15,344.15	\$14,684.39	\$46,828.16	\$158,062.81
Lease Revenue	\$0.00	\$540,000.00			\$540,000.00
Other	\$89,643.51	\$207.67	\$1,384.36	\$54,934.03	\$146,169.57
<b>Total Revenues</b>	<b>\$13,683,327.05</b>	<b>\$555,551.82</b>	<b>\$17,106,541.36</b>	<b>\$7,067,286.08</b>	<b>\$38,412,706.31</b>
<b>Expenditures</b>					
General gvt - administration	\$4,423,572.40	\$0.00		\$9,929.99	\$4,433,502.39
General gvt - judicial	\$3,108,407.52	\$0.00		\$469,190.89	\$3,577,598.41
Public safety	\$3,623,575.11	\$0.00		\$942,338.54	\$4,565,913.65
Public works and enterprises	\$529,057.47	\$0.00		\$2,713,347.03	\$3,242,404.50
Human services	\$180,756.88	\$0.00	\$17,839,032.40	\$3,140,934.69	\$21,160,723.97
Conservation and development	\$308,747.51	\$0.00		\$169,671.34	\$478,418.85
Culture & Recreation	\$239,810.19	\$0.00			\$239,810.19
Debt Service	\$0.00	\$1,057,746.00			\$1,057,746.00
Interest					
<b>Total Expenditures</b>	<b>\$12,413,927.08</b>	<b>\$1,057,746.00</b>	<b>\$17,839,032.40</b>	<b>\$7,445,412.48</b>	<b>\$38,756,117.96</b>
<b>Excess (Deficiency)</b>	<b>\$1,269,399.97</b>	<b>-\$502,194.18</b>	<b>-\$732,491.04</b>	<b>-\$378,126.40</b>	<b>-\$343,411.65</b>
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets	\$430.00				\$430.00
Proceeds from refunding bonds issued	\$0.00	\$9,615,000.00			\$9,615,000.00
Payment to bond holders	\$0.00	-\$9,531,095.00			-\$9,531,095.00
Totals	\$430.00	\$83,905.00			\$84,335.00
Transfers In	\$4,687,131.74	\$1,073,841.00	\$2,062,533.90	\$1,552,769.15	\$9,376,275.79
Transfers Out	\$5,809,617.86	\$885,401.26	\$1,299,264.65	\$1,381,992.02	\$9,376,275.79
<b>Interfund Total Other</b>	<b>-\$1,122,486.12</b>	<b>\$188,439.74</b>	<b>\$763,269.25</b>	<b>\$170,777.13</b>	<b>\$0.00</b>
<b>Net Change in Fund Balance</b>	<b>\$147,343.85</b>	<b>-\$229,849.44</b>	<b>\$30,778.21</b>	<b>-\$207,349.27</b>	<b>-\$259,076.65</b>
Fund Balance - Beginning	\$8,342,192.32	\$1,697,363.64	\$163,935.90	\$3,171,719.44	\$13,375,211.30
<b>Fund Balance - End of Year</b>	<b>\$8,489,536.17</b>	<b>\$1,467,514.20</b>	<b>\$194,714.11</b>	<b>\$2,964,370.17</b>	<b>\$13,116,134.65</b>

## Capital Projects Fund

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-09

	Capital Projects 3000	Debt Service 4000	Debt Service 4100	TOTAL Capital Projects
<b>Assets</b>				
Cash & cash equivalents	\$1,147,869.39	\$218,293.77	\$101,351.04	\$1,467,514.20
A/R	\$0.00	\$0.00	\$0.00	\$0.00
Due from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
Due from Other Governments	\$0.00	\$0.00	\$0.00	\$0.00
Prepays	\$0.00	\$0.00	\$0.00	\$0.00
Lease Receivable	\$0.00	\$0.00	\$0.00	\$0.00
Current	\$540,000.00	\$0.00	\$0.00	\$540,000.00
Non-Current	\$3,748,377.72	\$0.00	\$0.00	\$3,748,377.72
<b>Total Assets</b>	<b>\$1,147,869.39</b>	<b>\$218,293.77</b>	<b>\$101,351.04</b>	<b>\$5,755,891.92</b>
<b>Liabilities</b>				
A/P	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Payroll	\$0.00	\$0.00	\$0.00	\$0.00
Due to Other Governments	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue	\$4,288,377.72	\$0.00	\$0.00	\$4,288,377.72 only cp
<b>Total Liabilities</b>	<b>\$4,288,377.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,288,377.72</b>
<b>Fund Balance</b>				
Reserved: Program	\$0.00	\$0.00	\$0.00	\$0.00
Reserved: Prepays	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved	\$1,147,869.39	\$218,293.77	\$101,351.04	\$1,467,514.20 all
<b>Total Fund Balance</b>	<b>\$1,147,869.39</b>	<b>\$218,293.77</b>	<b>\$101,351.04</b>	<b>\$1,467,514.20</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$5,436,247.11</b>	<b>\$218,293.77</b>	<b>\$101,351.04</b>	<b>\$5,755,891.92</b>
<b>Revenue</b>				
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Lease Revenue	\$540,000.00	\$0.00	\$0.00	\$540,000.00
Interest	\$12,386.93	\$1,977.62	\$979.60	\$15,344.15
Other	\$207.67	\$0.00	\$0.00	\$207.67
<b>Total Revenues</b>	<b>\$552,594.60</b>	<b>\$1,977.62</b>	<b>\$979.60</b>	<b>\$555,551.82</b>
<b>Expenditures</b>				
General gvt - administration	\$0.00	\$0.00	\$0.00	\$0.00
General gvt - judicial	\$0.00	\$0.00	\$0.00	\$0.00
Public safety	\$0.00	\$0.00	\$0.00	\$0.00
Public works and enterprises	\$0.00	\$0.00	\$0.00	\$0.00
Human services	\$0.00	\$0.00	\$0.00	\$0.00
Conservation and Development	\$0.00	\$0.00	\$0.00	\$0.00
Culture & Recreation	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$580,652.07	\$477,093.93	\$1,057,746.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$580,652.07</b>	<b>\$477,093.93</b>	<b>\$1,057,746.00</b>
<b>Excess (Deficiency)</b>	<b>\$552,594.60</b>	<b>-\$578,674.45</b>	<b>-\$476,114.33</b>	<b>-\$502,194.18</b>
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets				\$0.00
Proceeds from refunding bonds		\$9,615,000.00		\$9,615,000.00
Payment to bond holders		-\$9,531,095.00		-\$9,531,095.00
<b>Totals</b>	<b>\$0.00</b>	<b>\$83,905.00</b>	<b>\$0.00</b>	<b>\$83,905.00</b>
Transfers In	\$100,000.00	\$496,747.07	\$477,093.93	\$1,073,841.00
Transfers Out	\$885,401.26	\$0.00	\$0.00	\$885,401.26
<b>Total Other</b>	<b>-\$785,401.26</b>	<b>\$496,747.07</b>	<b>\$477,093.93</b>	<b>\$188,439.74</b>
<b>Net Change in Fund Balance</b>	<b>-\$232,806.66</b>	<b>\$1,977.62</b>	<b>\$979.60</b>	<b>-\$229,849.44</b>
Fund Balance - Beginning	\$1,380,676.05	\$216,316.15	\$100,371.44	\$1,697,363.64
<b>Fund Balance - End of Year</b>	<b>\$1,147,869.39</b>	<b>\$218,293.77</b>	<b>\$101,351.04</b>	<b>\$1,467,514.20</b>

# Human Services Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec '09

	AAA Funds	RSVP Funds	CYS Funds	Substance Abuse Funds	Mental Health Funds	Mental Retardation Funds	Total Human Services
<b>Assets</b>							
Cash & cash equivalents	\$231,513.89	\$17,186.53	-\$513,268.11	\$237,552.73	\$247,964.89	\$1,610,535.69	\$1,831,485.62
Advances Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$5,822.50	\$14,350.00	\$20,172.50
A/R	\$5,141.29	\$0.00	\$198,375.33	\$146,263.00	\$21,381.00	\$22,141.61	\$393,302.23
Due from Other Funds	\$14,651.38	\$0.00	\$16,356.15	\$3,807.28	\$7,392.57	\$11,318.87	\$53,526.25
Due from Other Governments	\$88,386.00	\$0.00	\$1,335,197.00	\$1,222.88	\$82,386.21	\$351,711.00	\$1,858,903.09
Prepays	\$0.00	\$0.00	\$13,020.00	\$0.00	\$28.00	\$80.00	\$13,128.00
<b>Total Assets</b>	<b>\$339,692.56</b>	<b>\$17,186.53</b>	<b>\$1,049,680.37</b>	<b>\$388,845.89</b>	<b>\$364,975.17</b>	<b>\$2,010,137.17</b>	<b>\$4,170,517.69</b>
<b>Liabilities</b>							
A/P	\$115,542.45	\$0.00	\$559,823.26	\$95,565.43	\$99,075.16	\$270,430.15	\$1,140,436.45
Accrued Payroll	\$12,732.51	\$823.64	\$18,741.91	\$4,100.17	\$11,830.48	\$14,286.22	\$62,514.93
Due to Other Funds	\$0.00	\$0.00	\$96,155.00	\$0.00	\$0.00	\$0.00	\$96,155.00
Due to Other Governments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue	\$211,418.36	\$472.98	\$352,381.85	\$132,933.53	\$254,069.50	\$1,725,420.98	\$2,676,697.20
<b>Total Liabilities</b>	<b>\$339,693.32</b>	<b>\$1,296.62</b>	<b>\$1,027,102.02</b>	<b>\$232,599.13</b>	<b>\$364,975.14</b>	<b>\$2,010,137.35</b>	<b>\$3,975,803.58</b>
<b>Fund Balance</b>							
Reserved: Program	\$0.00	\$15,889.91	\$9,561.00	\$156,246.76	\$0.00	-\$0.18	\$181,697.49
Reserved: Prepays	\$0.00	\$0.00	\$13,020.00	\$0.00	\$0.00	\$0.00	\$13,020.00
Unreserved	-\$0.76	\$0.00	-\$2.65	\$0.00	\$0.03	\$0.00	-\$3.38
<b>Total Fund Balance</b>	<b>-\$0.76</b>	<b>\$15,889.91</b>	<b>\$22,578.35</b>	<b>\$156,246.76</b>	<b>\$0.03</b>	<b>-\$0.18</b>	<b>\$194,714.11</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$339,692.56</b>	<b>\$17,186.53</b>	<b>\$1,049,680.37</b>	<b>\$388,845.89</b>	<b>\$364,975.17</b>	<b>\$2,010,137.17</b>	<b>\$4,170,517.69</b>
<b>Revenue</b>							
Intergovernmental	\$2,193,595.03	\$58,096.00	\$5,748,366.52	\$672,655.00	\$2,521,437.45	\$5,596,800.80	\$16,790,950.80
Charges for Services	\$0.00	\$0.00	\$131,960.27	\$92,977.33	\$30,577.42	\$44,006.79	\$299,521.81
Interest	\$0.00	\$112.12	\$697.85	\$2,032.74	\$2,602.44	\$9,239.24	\$14,684.39
Other	\$0.00	\$340.00	\$185.00	\$859.36	\$0.00	\$0.00	\$1,384.36
<b>Total Revenues</b>	<b>\$2,193,595.03</b>	<b>\$58,548.12</b>	<b>\$5,881,209.64</b>	<b>\$768,524.43</b>	<b>\$2,554,617.31</b>	<b>\$5,650,046.83</b>	<b>\$17,106,541.36</b>
<b>Expenditures</b>							
General gvt - administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General gvt - judicial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public works and enterprises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Human services	\$1,993,554.36	\$58,096.00	\$6,843,964.26	\$764,215.24	\$2,480,175.78	\$5,699,026.76	\$17,839,032.40
Conservation and Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$1,993,554.36</b>	<b>\$58,096.00</b>	<b>\$6,843,964.26</b>	<b>\$764,215.24</b>	<b>\$2,480,175.78</b>	<b>\$5,699,026.76</b>	<b>\$17,839,032.40</b>
<b>Excess (Deficiency)</b>	<b>\$200,040.67</b>	<b>\$452.12</b>	<b>-\$962,754.62</b>	<b>\$4,309.19</b>	<b>\$74,441.53</b>	<b>-\$48,979.93</b>	<b>-\$732,491.04</b>
Transfers In	\$41,223.63	\$0.00	\$1,611,569.36	\$44,934.00	\$160,762.00	\$204,044.91	\$2,062,533.90
Transfers Out	\$241,226.98	\$0.00	\$647,591.42	\$20,315.24	\$235,170.79	\$154,960.22	\$1,299,264.65
<b>Total Other</b>	<b>-\$200,003.35</b>	<b>\$0.00</b>	<b>\$963,977.94</b>	<b>\$24,618.76</b>	<b>-\$74,408.79</b>	<b>\$49,084.69</b>	<b>\$763,269.25</b>
<b>Net Change in Fund Balance</b>	<b>\$37.32</b>	<b>\$452.12</b>	<b>\$1,223.32</b>	<b>\$28,927.95</b>	<b>\$32.74</b>	<b>\$104.76</b>	<b>\$30,778.21</b>
Fund Balance - Beginning	-\$38.08	\$15,437.79	\$21,355.03	\$127,318.81	-\$32.71	-\$104.94	\$163,935.90
<b>Fund Balance - End of Year</b>	<b>\$0.00</b>	<b>\$15,889.91</b>	<b>\$22,578.35</b>	<b>\$156,246.76</b>	<b>\$0.03</b>	<b>-\$0.18</b>	<b>\$194,714.87</b>

**Major Fund Determination - 2009  
DCED Report - 2009  
5% & 10% Test**

Fund #	Fund Name	Assets	Liabilities	Fund Balance Reserved	Fund Balance Unreserved	Revenue	Interfund In	Total Revenue	Expenditures	Interfund Out	Total Expenses	Net Inc/Dec	Test Assets Major Fund?	Test Liab	Test Fund Bal	Test Rev	Test Exp	MAJOR FUNDS	
<b>GENERAL FUND</b>																			
0000	Pooled Cash	\$ 14,237,582.60	\$ 14,237,582.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1000	General Fund	\$ 7,908,332.90	\$ 2,392,369.19	\$ (1,356.83)	\$ 5,517,320.54	\$ 13,688,765.49	\$ 2,974,474.60	\$ 16,663,240.09	\$ 12,817,546.08	\$ 1,930,482.51	\$ 14,748,028.59	\$ 1,915,211.50							
1100	Operating Reserve	\$ 2,929,534.91	\$ -	\$ -	\$ 2,929,534.91	\$ 21,762.90	\$ -	\$ 21,762.90	\$ -	\$ -	\$ 1,832,486.30	\$ (1,832,486.30)							
<b>TOTAL GENERAL FUND</b>		<b>\$ 25,075,450.41</b>	<b>\$ 16,629,951.79</b>	<b>\$ (1,356.83)</b>	<b>\$ 8,446,855.45</b>	<b>\$ 13,710,528.39</b>	<b>\$ 2,974,474.60</b>	<b>\$ 16,685,002.99</b>	<b>\$ 12,817,546.08</b>	<b>\$ 3,762,968.81</b>	<b>\$ 16,580,514.89</b>	<b>\$ 104,488.10</b>	<b>ALWAYS</b>						<b>ALWAYS</b>
1150	HUMAN SERVICES	\$ (2,645.03)	\$ -	\$ -	\$ (2,645.03)	\$ -	\$ -	\$ -	\$ 2,645.03	\$ -	\$ 2,645.03	\$ (2,645.03)							
1160	AAA	\$ 339,692.56	\$ 368,270.32	\$ (2,336.76)	\$ (26,241.00)	\$ 2,165,018.03	\$ 41,223.63	\$ 2,206,241.66	\$ 1,993,554.36	\$ 241,226.98	\$ 2,234,781.34	\$ (28,539.68)							
7510	AAA/OEO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1180	RSVP	\$ 823.64	\$ 823.64	\$ -	\$ -	\$ 58,096.00	\$ -	\$ 58,096.00	\$ 58,096.00	\$ -	\$ 58,096.00	\$ -							
7515	RSVP/Restricted	\$ 16,362.89	\$ 472.98	\$ -	\$ 15,889.91	\$ 452.12	\$ -	\$ 452.12	\$ -	\$ -	\$ 452.12	\$ 452.12							
1200	CYS	\$ 696,282.30	\$ 927,043.25	\$ (15,790.94)	\$ (214,970.01)	\$ 4,573,833.45	\$ 918,343.44	\$ 5,492,176.89	\$ 5,308,002.13	\$ 414,726.44	\$ 5,722,728.57	\$ (230,551.68)							
7520	CYS Restricted	\$ 22,730.96	\$ 150.07	\$ -	\$ 22,580.89	\$ 396.30	\$ 1,771.33	\$ 2,167.63	\$ 1,150.07	\$ -	\$ 1,150.07	\$ 1,017.56							
7521	Family Services	\$ 16,010.99	\$ 10,000.00	\$ -	\$ 6,010.99	\$ 206,704.55	\$ 22,707.33	\$ 229,411.88	\$ 219,261.40	\$ 4,140.05	\$ 223,401.45	\$ 6,010.43							
1230	Integrated Crisis	\$ 2,394.73	\$ 2,394.73	\$ -	\$ -	\$ -	\$ 384,472.73	\$ 384,472.73	\$ 377,191.45	\$ 7,281.28	\$ 384,472.73	\$ -							
1240	Regional Training	\$ -	\$ -	\$ -	\$ -	\$ 1,771.33	\$ -	\$ 1,771.33	\$ -	\$ -	\$ 1,771.33	\$ -							
1300	Substance Abuse	\$ 232,589.93	\$ 148,171.13	\$ (246.81)	\$ 84,675.61	\$ 811,342.17	\$ 44,934.00	\$ 856,296.17	\$ 751,533.23	\$ 20,315.24	\$ 771,848.47	\$ 84,427.70							
1320	Substance Abuse - DUI	\$ 156,245.96	\$ -	\$ -	\$ 156,245.96	\$ 40,750.90	\$ -	\$ 40,750.90	\$ 11,822.65	\$ -	\$ 11,822.65	\$ 28,928.25							
1340	Substance Abuse - Tobacco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1400	Mental Health	\$ 347,783.21	\$ 415,703.68	\$ 320.56	\$ (68,241.03)	\$ 2,337,611.80	\$ 160,762.00	\$ 2,498,373.80	\$ 2,377,940.66	\$ 188,321.34	\$ 2,566,262.00	\$ (67,888.20)							
1450	Health Choices	\$ 16,947.09	\$ 1,407.46	\$ -	\$ 15,539.63	\$ 164,222.43	\$ -	\$ 164,222.43	\$ 102,235.12	\$ 46,447.24	\$ 168,822.36	\$ 15,540.07							
1500	Mental Retardation	\$ 1,730,369.23	\$ 1,246,599.95	\$ 273.04	\$ 483,496.24	\$ 2,054,982.39	\$ 131,532.00	\$ 2,186,514.39	\$ 1,598,091.81	\$ 104,547.49	\$ 1,702,639.30	\$ 483,875.09							
1550	Waiver Ineligible	\$ -	\$ 4,421.82	\$ -	\$ (4,421.82)	\$ -	\$ 38,516.91	\$ 38,516.91	\$ 42,939.37	\$ -	\$ 42,939.37	\$ (4,422.46)							
1600	MH/MR Waiver	\$ 41,034.88	\$ 902,044.91	\$ -	\$ (861,010.03)	\$ 2,677,107.50	\$ -	\$ 2,677,107.50	\$ 3,499,600.85	\$ 38,516.91	\$ 3,538,117.76	\$ (861,010.26)							
1650	Early Intervention	\$ (29,308.94)	\$ 33,219.56	\$ (140,403.61)	\$ (395,890.94)	\$ 33,996.00	\$ 429,886.94	\$ 429,886.94	\$ 558,394.73	\$ 11,895.82	\$ 570,290.55	\$ (140,403.61)							
7522	Early Head Start	\$ 119,707.68	\$ 118,027.77	\$ -	\$ 1,679.91	\$ 939,636.50	\$ 219,672.32	\$ 1,159,308.82	\$ 937,957.00	\$ 219,672.32	\$ 1,157,629.32	\$ 1,679.50							
7540	MH/MR Philips Trust	\$ 43,617.89	\$ -	\$ -	\$ 43,617.89	\$ 380.71	\$ -	\$ 380.71	\$ -	\$ -	\$ 380.71	\$ 380.71							
1710	OEO-CSBG	\$ 24,316.60	\$ 36,028.36	\$ -	\$ (11,711.76)	\$ 350,396.49	\$ -	\$ 350,396.49	\$ 288,584.45	\$ 73,523.83	\$ 362,108.28	\$ (11,711.79)							
1720	OEO-CDBG	\$ 111.86	\$ 111.86	\$ -	\$ -	\$ 15,316.80	\$ -	\$ 15,316.80	\$ 14,006.00	\$ 286.08	\$ 14,292.08	\$ 1,024.72							
1730	OEO-SWP	\$ 81,052.75	\$ 46,349.47	\$ -	\$ 34,703.28	\$ 185,859.73	\$ -	\$ 185,859.73	\$ 148,999.97	\$ 2,154.46	\$ 151,154.43	\$ 34,705.30							
1740	OEO-HSDF	\$ 18,578.65	\$ 16,247.82	\$ -	\$ 2,330.83	\$ 175,945.27	\$ -	\$ 175,945.27	\$ 81,421.73	\$ 92,193.41	\$ 173,615.14	\$ 2,330.13							
1750	OEO-DPW	\$ 15,014.46	\$ 914.47	\$ -	\$ 14,099.99	\$ 61,721.66	\$ -	\$ 61,721.66	\$ 46,532.89	\$ 1,087.45	\$ 47,620.34	\$ 14,101.32							
1760	OEO-State	\$ (1,632.93)	\$ -	\$ (1,632.93)	\$ -	\$ 44,599.89	\$ -	\$ 44,599.89	\$ 46,232.42	\$ -	\$ 46,232.42	\$ (1,632.93)							
1770	OEO-USDA	\$ 10,500.56	\$ -	\$ -	\$ 10,500.56	\$ 10,500.56	\$ -	\$ 10,500.56	\$ -	\$ -	\$ 10,500.56	\$ 10,500.56							
1780	OEO-FEMA	\$ 22.91	\$ 24.00	\$ -	\$ (1.09)	\$ 7,596.43	\$ -	\$ 7,596.43	\$ 7,597.85	\$ -	\$ 7,597.85	\$ (1.42)							
1790	OEO-CAPS	\$ 151,730.31	\$ 23,219.32	\$ -	\$ 128,510.99	\$ 62,418.69	\$ -	\$ 62,418.69	\$ 68,286.53	\$ 19,771.68	\$ 88,058.21	\$ (25,639.52)							
1810	TRANS-Shared Ride	\$ (177,687.62)	\$ 65,600.39	\$ -	\$ (243,288.01)	\$ 203,755.39	\$ 446,125.12	\$ 649,880.51	\$ 884,314.53	\$ 8,855.31	\$ 893,169.84	\$ (243,289.33)							
1820	TRANS-MATP	\$ (351,686.55)	\$ 4,846.56	\$ -	\$ (356,533.11)	\$ 952,215.00	\$ -	\$ 952,215.00	\$ 1,061,476.03	\$ 247,270.91	\$ 1,308,746.94	\$ (356,531.94)							
1830	TRANS-Exclusive	\$ 0.02	\$ -	\$ -	\$ 0.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1840	Transportation - Fixed Route	\$ (276,882.96)	\$ 9,415.29	\$ -	\$ (286,298.25)	\$ 45,143.99	\$ 18,459.00	\$ 63,602.99	\$ 323,118.31	\$ 26,784.28	\$ 349,902.59	\$ (286,299.60)							
7580	Capital Transit Fund	\$ 176,243.77	\$ 166,150.21	\$ -	\$ 10,093.56	\$ (141,371.85)	\$ 17,856.94	\$ (123,514.91)	\$ -	\$ 49,170.00	\$ 49,170.00	\$ (172,684.91)							
7581	Rural Operating Assistance Fund	\$ 440,453.92	\$ 124,915.01	\$ -	\$ 315,538.92	\$ 297,529.83	\$ 18,008.63	\$ 315,538.46	\$ -	\$ -	\$ 315,538.46	\$ 315,538.46							
7582	Act 26 Shared Ride	\$ 5,555.73	\$ 5,535.44	\$ -	\$ 20.29	\$ 20.50	\$ -	\$ 20.50	\$ -	\$ -	\$ 20.50	\$ 20.50							
1910	Weatherization - DOE	\$ 1,264.33	\$ 1,346.14	\$ -	\$ (81.81)	\$ 43,256.97	\$ -	\$ 43,256.97	\$ 40,394.00	\$ 2,945.10	\$ 43,339.10	\$ (82.13)							
1920	Weatherization - LIHEAP	\$ 4,317.87	\$ 3,580.00	\$ -	\$ 737.87	\$ 43,621.88	\$ -	\$ 43,621.88	\$ 41,525.84	\$ 1,357.59	\$ 42,883.43	\$ 738.45							
<b>TOTAL HUMAN SERVICES</b>		<b>\$ 3,871,923.65</b>	<b>\$ 4,683,035.60</b>	<b>\$ (159,817.45)</b>	<b>\$ (729,169.61)</b>	<b>\$ 18,771,407.55</b>	<b>\$ 2,513,698.18</b>	<b>\$ 21,285,105.73</b>	<b>\$ 20,892,906.41</b>	<b>\$ 1,824,262.54</b>	<b>\$ 22,717,168.95</b>	<b>\$ (1,432,063.22)</b>	<b>NO</b>	<b>YES</b>	<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>SPECIAL REVENUES</b>																			
2000	Liquid Fuels	\$ 1,024,675.29	\$ 40,360.37	\$ -	\$ 984,314.92	\$ 557,848.82	\$ -	\$ 557,848.82	\$ 715,670.00	\$ -	\$ 715,670.00	\$ (157,821.18)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2020	Affordable Housing	\$ 244,037.64	\$ -	\$ -	\$ 244,037.64	\$ 75,594.41	\$ -	\$ 75,594.41	\$ 102,450.14	\$ 15,316.80	\$ 117,766.94	\$ (42,172.53)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2050	Airport Management	\$ 1,172,343.25	\$ 42,234.20	\$ -	\$ 1,130,109.05	\$ 497,943.49	\$ -	\$ 497,943.49	\$ 437,634.03	\$ 65,413.77	\$ 503,047.80	\$ (5,104.31)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2100	Airport Project	\$ (98,317.40)	\$ 126,888.78	\$ -	\$ (225,206.18)	\$ 1,383,683.05	\$ 35,413.77	\$ 1,419,096.82	\$ 1,560,043.00	\$ -	\$ 1,560,043.00	\$ (140,946.18)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2150	Airport Wings Over Venango	\$ 59,076.05	\$ -	\$ -	\$ 59,076.05	\$ 515.60	\$ -	\$ 515.60	\$ -	\$ -	\$ 515.60	\$ 515.60	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2200	Hazmat	\$ 53,489.17	\$ 310.86	\$ -	\$ 53,178.31	\$ 18,210.10	\$ -	\$ 18,210.10	\$ 16,429.94	\$ -	\$ 16,429.94	\$ 1,780.16	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2250	911 Special Fund	\$ 81,020.67	\$ 60,567.08	\$ -	\$ 20,453.59	\$ 548,649.24	\$ 293,465.43	\$ 842,114.67	\$ 843,743.18	\$ -	\$ 843,743.18	\$ (1,628.51)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2252	911 Wireless Fund	\$ 1,295,021.47	\$ 1,295,021.47	\$ -	\$ -	\$ 130,188.11	\$ -	\$ 130,188.11	\$ 82,165.42	\$ 48,022.69	\$ 130,188.11	\$ -	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2400	Court Constable Fund	\$ 123,892.26	\$ 107.15	\$ -	\$ 123,785.11	\$ 73,144.16	\$ -	\$ 73,144.16	\$ 47,736.84	\$ 6,640.00	\$ 54,376.84	\$ 18,767.32	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>
2450	Offender ID Fund	\$ 85,365.47	\$ 142.93	\$ -	\$ 85,222.														

Fund #	Fund Name	Assets	Liabilities	Fund Balance Reserved	Fund Balance Unreserved	Revenue	Interfund In	Total Revenue	Expenditures	Interfund Out	Total Expenses	Net Inc/Dec	Major Fund?	FUNDS
	<b>TOTAL GOVERNMENTAL FUNDS</b>	\$ 48,264,830.04	\$ 36,252,745.49	\$ (161,174.28)	\$ 12,095,383.72	\$ 36,916,787.81	\$ 6,890,892.98	\$ 43,807,680.79	\$ 38,672,414.42	\$ 6,890,892.98	\$ 45,563,307.40	\$ (1,752,012.25)		
	10% of total governmental funds	\$ 4,826,483.00	\$ 3,625,274.55	\$ (16,117.43)	\$ 1,209,538.37	\$ 3,691,678.78	\$ -		\$ 3,867,241.44					
	<b>OTHER</b>													
7000	Pension	\$ 36,245,265.06	\$ -	\$ -	\$ 36,245,265.06	\$ 6,982,023.03	\$ -	\$ 6,982,023.03	\$ 2,258,639.80	\$ -	\$ 2,258,639.80	\$ 4,723,383.23		
7400	Prison-Inmate Escrow	\$ 2,295.85	\$ -	\$ -	\$ 2,295.85	\$ 2,295.85	\$ -	\$ 2,295.85	\$ -	\$ -	\$ -	\$ 2,295.85	NO	NO
8000	Fixed Assets	\$ 29,443,527.27	\$ -	\$ -	\$ 29,443,527.27	\$ -	\$ -	\$ -	\$ 2,201,612.79	\$ -	\$ 2,201,612.79	\$ (2,201,612.79)	NO	NO
	<b>TOTAL OTHER</b>	\$ 65,691,088.18	\$ -	\$ -	\$ 65,691,088.18	\$ 6,984,318.88	\$ -	\$ 6,984,318.88	\$ 4,460,252.59	\$ -	\$ 4,460,252.59	\$ 2,524,066.29		
<b>TOTAL TRIAL BALANCE</b>												\$ 772,054.04		