

7717  
FILED  
CLERK OF COURT  
VENANGO COUNTY, PA  
2013 NOV -4 PM 3:15

RECORDS AND  
CLERK OF COURTS

CIV 15-2013

**2012**

**COUNTY**

**ANNUAL FINANCIAL REPORT**

**61 COUNTY OF VENANGO**

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

December 31, 2012

Governmental Activities      Business-Type Activities      Total

**CURRENT ASSETS:**

Cash and cash equivalents	12,941,752		12,941,752
Investments			
Receivables (net of allowance for uncollectibles)	2,774,389		2,774,389
Due from other governments	1,689,669		1,689,669
Due from other funds			
Internal balances			
Inventories			
Prepays	238,782		238,782
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other: Lease Receivable Current	540,000		540,000
Other: Lease Receivable Non Current	2,689,665		2,689,665
Other: _____			

**NON-CURRENT ASSETS:**

Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	1,739,668		1,739,668
Construction in progress			
Capital assets net of accumulated depreciation:			
Buildings and system			
Improvements other than buildings			
Machinery and equipment			
Infrastructure			

County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
 December 31, 2012

	Governmental Activities	Business-Type Activities	Total
<b>NON-CURRENT ASSETS:</b>			
Other: Capital Assets Net of Depreciation	20,815,991		20,815,991
Other: Net Pension Asset	39,307		39,307
Other: _____			
<b>TOTAL ASSETS</b>	<b>43,469,223</b>		<b>43,469,223</b>
<b>LIABILITIES:</b>			
Accounts payable	1,705,825		1,705,825
Due to other governments	366,746		366,746
Due to other funds	889		889
Deferred revenue	2,990,453		2,990,453
Funds held as fiduciary			
Other current liabilities			
Noncurrent liabilities:			
Debt due within one year	1,172,118		1,172,118
Debt due in more than one year	5,947,046		5,947,046
Other non-current liabilities			
Other: Compensated Absences	494,359		494,359
Other: Accrued Payroll	340,862		340,862
Other: _____			
<b>TOTAL LIABILITIES:</b>	<b>13,018,298</b>		<b>13,018,298</b>
<b>NET ASSETS:</b>			
Investment in capital assets, net of related debt	15,436,495		15,436,495
Restricted	4,363,054		4,363,054
Unrestricted	10,651,376		10,651,376
<b>TOTAL NET ASSETS:</b>	<b>30,450,925</b>		<b>30,450,925</b>

**County of VENANGO**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**Proprietary Funds**  
**December 31, 2012**

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
<b><u>Governmental Activities:</u></b>							
General government - administrative	5,157,569	810,122	209,249		-4,138,198		-4,138,198
General government - judicial	3,730,970	1,674,535	584,906		-1,471,529		-1,471,529
Public safety	5,088,830	688,149	889,678		-3,511,003		-3,511,003
Highways and streets	2,604,845	880,512	1,127,053		-597,280		-597,280
Sanitation							0
Health and welfare	16,658,647	379,102	15,947,518		-332,027		-332,027
Culture - recreation	285,058	66,794	66,934		-151,330		-151,330
Conservation	589,071				-589,071		-589,071
Community/urban redevelopment and housing							0
Economic development & assistance							0
Economic opportunity							0
Interest on long term debt	277,557				-277,557		-277,557
Unallocated depreciation							0
Other: _____							0
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>34,392,547</b>	<b>4,499,214</b>	<b>18,825,338</b>		<b>-11,067,995</b>		<b>-11,067,995</b>
<b><u>Major Business Type Activities:</u></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>34,392,547</b>	<b>4,499,214</b>	<b>18,825,338</b>		<b>-11,067,995</b>		<b>-11,067,995</b>

County of VENANGO  
BALANCE SHEET - GOVERNMENT FUNDS

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

December 31, 2012

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>ASSETS:</b>								
Cash and cash equivalents	7,592,381	-68,564	2,549,574				2,868,360	12,941,751
Investments								
Receivables (net of allowance for uncollectibles)	1,793,095		199,522				241,250	2,233,867
Due from other governments	473		1,139,051				550,145	1,689,669
Due from other funds	686,722	609,944	59,718				37,988	1,394,372
Inventories								
Prepays	174,072		9,297				55,414	238,783
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								
Investments								
Intergovernmental receivable								
Permanently restricted:								
Investments								
Other: Lease Receivable - Current		540,000						540,000
Other: Lease Receivable - Non-Current		2,689,665						2,689,665
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>	10,246,743	3,771,045	3,957,162				3,753,157	21,728,107

## County of VENANGO

**BALANCE SHEET - GOVERNMENT FUNDS**

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

December 31, 2012

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>LIABILITIES:</b>								
Accounts payable	524,492		839,953				341,380	1,705,825
Due to other governments	317,326						49,420	366,746
Due to other funds	84,440		699,259				71,040	854,739
Deferred revenue	1,684,133	3,274,665	2,054,369				933,235	7,946,402
Funds held as fiduciary							59,706	59,706
Other: Accrued Payroll	168,336		112,820					281,156
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>	<b>2,778,727</b>	<b>3,274,665</b>	<b>3,706,401</b>				<b>1,454,781</b>	<b>11,214,574</b>
<b>FUND BALANCE:</b>								
Fund Balance, reserved	-175		-15,168				-328	-15,671
Fund Balance, unreserved	7,468,191	496,380	265,929				2,298,704	10,529,204
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance / Retained Earnings on 12/31								
Other Equity								
<b>TOTAL FUND BALANCE</b>	<b>7,468,016</b>	<b>496,380</b>	<b>250,761</b>				<b>2,298,376</b>	<b>10,513,533</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,246,743</b>	<b>3,771,045</b>	<b>3,957,162</b>				<b>3,753,157</b>	<b>21,728,107</b>

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	-7,613,523
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods	1,681,284

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	22,555,659
Other: Net Pension Asset	39,307
Other: Lease Receivable	3,274,665
Other: _____	
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b>30,450,925</b>

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2012

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>REVENUES:</b>								
<u>Taxes</u>								
Real estate	10,366,334							10,366,334
Per capita	166,138							166,138
Occupation								
Hotel room rental	171,157							171,157
Sales								
Other: _____								
<b>TOTAL TAXES</b>	10,703,629							10,703,629
<u>Intergovernmental Revenues</u>								
Federal								
State		45,248						45,248
Local government units								
Combination	967,923		13,473,682				3,574,526	18,016,131
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	967,923	45,248	13,473,682				3,574,526	18,061,379
Charges for Service	2,384,035		278,187				1,836,992	4,499,214
	2,384,035		278,187				1,836,992	4,499,214
<u>Miscellaneous Revenues</u>								
Interest earnings	24,385	3,304	6,370				19,631	53,690
Rents								
Private contributions and donations								
Other: Licenses & Fines	216,518						1,338	217,856
Other: Lease Revenue & Other	310,261	540,000	227,109				31,250	1,108,620
Other: _____								
<b>TOTAL MISCELLANEOUS REVENUES</b>	551,164	543,304	233,479				52,219	1,380,166
<b>TOTAL REVENUES</b>	14,606,751	588,552	13,985,348				5,463,737	34,644,388

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2012

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
<b>EXPENDITURES:</b>								
General government - administrative	5,148,729						44,064	5,192,793
General government - judicial	3,229,710						529,976	3,759,686
Public safety	4,030,489						860,557	4,891,046
Highways and streets	557,664						1,389,020	1,946,684
Sanitation								
Health and welfare	78,453		14,146,678				2,440,495	16,665,626
Culture - recreation	253,661							253,661
Conservation	255,639						333,432	589,071
Community/urban redevelopment and housing								
Economic development and assistance								
Economic opportunity								
Debt Service		1,403,398						1,403,398
Capital Outlay								
Other: _____								
<b>TOTAL EXPENDITURES</b>	<b>13,554,345</b>	<b>1,403,398</b>	<b>14,146,678</b>				<b>5,597,544</b>	<b>34,701,965</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>								
Interfund Operating Transfers	-1,211,819	843,080	159,060				209,679	
Sale of capital assets	6,478		17,080				630	24,188
Proceeds from long-term debt								
Refund of bonds								
Other: _____								
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-1,205,341</b>	<b>843,080</b>	<b>176,140</b>				<b>210,309</b>	<b>24,188</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-152,935</b>	<b>28,234</b>	<b>14,810</b>				<b>76,502</b>	<b>-33,389</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>7,620,951</b>	<b>468,146</b>	<b>235,951</b>				<b>2,221,874</b>	<b>10,546,922</b>

County of VENANGO  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2012

	General	Capital Projects	Human Services	Major #3	Major #4	Major #5	Other Governmental Funds	Total Government Funds
PRIOR PERIOD ADJUSTMENT								
FUND BALANCE - END OF YEAR	7,468,016	496,380	250,761				2,298,376	10,513,533



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, 2012

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

Other: \_\_\_\_\_

--

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

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 ASSETS OF GOVERNMENTAL ACTIVITIES

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

Fines and Forfeits

--

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

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

Interest Earnings


Rents and Royalties

CHANGE IN NET ASSETS 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 ASSETS 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



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, 2012

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

Cemeteries

Electric System

Gas System

Housing System

Markets

Transit Systems

Water System

All Other Charges for Service


**CHANGE IN NET ASSETS 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 ASSETS 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 ASSETS OF GOVERNMENTAL ACTIVITIES**

County of VENANGO  
**STATEMENT OF NET ASSETS FUNDS**  
 Proprietary Funds  
 December 31, 2012

	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, 2012

	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, 2012

	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, 2012

	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

Changes in Net Assets of Business-type Activities


County of VENANGO  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 December 31, 2012

	Governmental Activities	Business-Type Activities	Total
<b>TOTAL PRIMARY GOVERNMENTS</b>	-11,067,995		-11,067,995
<b><u>GENERAL REVENUES:</u></b>			
Taxes:			
Real estate	10,433,300		10,433,300
Per capita	166,138		166,138
Occupation			
Hotel room rental	171,157		171,157
Sales			
Licenses and permits	36,195		36,195
Grants and contributions not restricted			
Unrestricted investment earnings	223,038		223,038
Other: Sale of Fixed Assets	18,828		18,828
Other: _____			
Transfers			
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	11,048,656		11,048,656
<b>CHANGE IN NET ASSETS</b>	-19,339		-19,339
NET ASSETS - BEGINNING OF YEAR	30,470,254		30,470,254
PRIOR PERIOD ADJUSTMENT	10		10
<b>NET ASSETS - END OF YEAR</b>	30,450,925		30,450,925

County of VENANGO  
**STATEMENT OF FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2012

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<b>ASSETS</b>						
Cash and cash equivalents	2,028,265	682,956				2,711,221
Receivables		366,788				366,788
Investments, at fair value	39,879,327					39,879,327
Due from other funds						
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents						
Investments						
Intergovernmental receivable						
Permanently restricted:						
Investments						
Other: _____						
<b>TOTAL ASSETS</b>	<b>41,907,592</b>	<b>1,049,744</b>				<b>42,957,336</b>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities						
Due to other funds		540,522				540,522
Due to other governments		122,267				122,267
Funds held as fiduciary		386,955				386,955
Other: _____						
<b>TOTAL LIABILITIES</b>		<b>1,049,744</b>				<b>1,049,744</b>
<b>NET ASSETS</b>						
Held for specific purpose	41,907,592					41,907,592
Unrestricted (deficit)						
Other: _____						
<b>TOTAL NET ASSETS</b>	<b>41,907,592</b>					<b>41,907,592</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>41,907,592</b>	<b>1,049,744</b>				<b>42,957,336</b>

County of VENANGO  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2012

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<b>ADDITIONS</b>						
Contributions						
Employer	649,335					649,335
Plan members	1,123,122					1,123,122
Private donations						
Other: _____						
<b>TOTAL CONTRIBUTIONS</b>	<b>1,772,457</b>					<b>1,772,457</b>
<b>Investment Earnings</b>						
Interest	1,108,927					1,108,927
Net increase/(decrease) in the fair value of investments	2,616,773					2,616,773
Other: _____						
<b>TOTAL INVESTMENT EARNINGS</b>	<b>3,725,700</b>					<b>3,725,700</b>
Less Investment Expenses	148,408					148,408
<b>TOTAL ADDITIONS</b>	<b>5,349,749</b>					<b>5,349,749</b>
<b>DEDUCTIONS</b>						
Benefits	2,591,796					2,591,796
Administrative Expenses	47,696					47,696
Other: _____						
<b>TOTAL DEDUCTIONS</b>	<b>2,639,492</b>					<b>2,639,492</b>
Community Development						
Electric						
Fire						
Gas System						
General Government						
Health						

County of VENANGO  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
 Fiduciary Funds  
 December 31, 2012

	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>	2,710,257					2,710,257
<b>NET ASSETS - BEGINNING OF YEAR</b>	39,197,335					39,197,335
<b>PRIOR PERIOD ADJUSTMENT</b>						
<b>NET ASSETS - END OF YEAR</b>	41,907,592					41,907,592

## County of VENANGO

December 31, 2012

## 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	6,800,000		1,030,000		5,770,000		5,770,000
<b>Revenue Bonds and Notes</b>											
General Obligation Note	Note	2010	2018	1,609,000	1,445,005		104,874		1,340,131		1,340,131
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

7,110,131

Capitalized lease obligations

0

Net debt

7,110,131

**County of VENANGO**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2012

	Capital Purchases	Capital Construction	Total
<b><u>GOVERNMENTAL-TYPE ACTIVITY:</u></b>			
General Government - administrative	155,876		155,876
General Government - judicial	66,894		66,894
Public safety			
Police			
Fire			
Corrections			
Emergency services			
Other: General	186,390		186,390
Other: _____			
Public works			
Highways and streets			
Sanitation			
Other: General	310,163		310,163
Other: _____			
Health and welfare	343,349		343,349
Culture - recreation			
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			

County of VENANGO  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2012

Capital Purchases                  Capital Construction                  Total

**GOVERNMENTAL-TYPE ACTIVITY:**

Engineering Services			
General Government Buildings and Plant			

**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, 2012

Capital Purchases                  Capital Construction                  Total

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			

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

December 31, 2012

	Capital Purchases	Capital Construction	Total
Water Transport and Terminals			
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			

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

December 31, 2012

	Capital Purchases	Capital Construction	Total
Fiduciary Fund Benefits and Refunds Paid			
All Other Unclassified Expenditures			
Refund of Prior Year Revenues			
Interfund Operating Transfers			
All Other Financing Uses			
<b>TOTAL CAPITAL EXPENDITURES</b>	1,062,672		1,062,672

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	11,975,312
---	------------

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED SUBMISSION PAGE

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, 2012. 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, 2012

**SIGNATURE AND VERIFICATION**

Signed:

*Louie L. McFadden*  
*Heather S. Mohrkern*  
*Mary E. Danzer*

**FRONT STATEMENT FUNDS**

Combining Balance sheet and Statement of Revenue & Expenses  
2012

	General Fund	Capital Projects Fund (8000/4000/2100)	Human Services Fund	Other Governmental Funds	TOTAL GOVT FUNDS	#1 Lease Receivable	#2 Compensated Absences	#3 Clerk of Courts	#4 Debt	#5 Taxes Receivable	#6 In-kind EHS	#7 Capital Assets	#8 Capital Lease Note Payable	#9 Net Pension Asset	Due to From	Posting to Close Profit & Loss to Balance Sheet	Adjusted Amounts	To Clear Cap-Projects and Debt Serv
<b>Assets</b>																		
Cash and cash equivalents	\$7,591,280.95	\$68,563.87	\$1,549,574.31	\$2,868,360.22	\$12,941,751.62												\$12,941,751.62	
Advances Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												\$0.00	
Taxes Receivable	\$3,484,387.66	\$0.00	\$0.00	\$0.00	\$1,484,387.66											540522	\$1,484,387.66	\$2,774,887.84
A/R	\$308,706.95	\$0.00	\$189,521.62	\$241,749.71	\$749,478.28											-1394372	\$0.00	
Accounts Receivable - Fiduciary	\$685,732.00	\$609,844.18	\$59,718.34	\$37,988.01	\$1,394,372.51												\$1,394,372.51	
Due from Other Funds	\$0.00	\$0.00	\$1,139,660.52	\$550,144.56	\$1,689,805.08												\$1,689,805.08	
Due from Other Governments	\$474.50	\$0.00	\$0.00	\$0.00	\$474.50												\$474.50	
Prepays	\$174,073.68	\$0.00	\$9,296.62	\$55,414.06	\$238,784.36												\$238,784.36	
Net Pension Asset																	\$0.00	
Capital Assets, not depreciated																	\$0.00	
Capital Assets, net of depreciation																	\$0.00	
Lease Receivable	\$540,000.00	\$0.00	\$0.00	\$0.00	\$540,000.00												\$540,000.00	
Current	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												\$0.00	
Non-Current	\$540,000.00	\$0.00	\$0.00	\$0.00	\$540,000.00												\$540,000.00	
<b>Total Assets</b>	\$10,246,742.75	\$3,771,045.59	\$3,857,161.45	\$2,753,156.56	\$12,728,106.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,739,648.00	\$2,555,638.00	\$0.00	\$98,307.00	-\$819,850.00	\$0.00	\$43,469,222.31
<b>Liabilities</b>																		
A/P	\$524,492.02	\$0.00	\$839,952.86	\$943,379.65	\$1,708,824.95												\$1,708,824.95	
Accrued Payroll	\$168,335.59	\$0.00	\$112,820.22	\$58,705.73	\$340,861.54												\$340,861.54	
Compensated Absences	\$34,439.97	\$0.00	\$699,259.38	\$71,038.78	\$805,738.13												\$805,738.13	
Due to Other Funds	\$317,326.25	\$0.00	\$40,420.07	\$40,420.07	\$398,166.39												\$398,166.39	
Due to Other Governments	\$1,684,132.91	\$3,274,665.30	\$7,094,356.76	\$933,235.45	\$12,986,400.42	-\$2,274,665.00				-\$1,314,496.00							\$12,986,400.42	
Deferred Revenue																	\$0.00	
Compensated Absences - Current										\$494,359.00							\$494,359.00	
Compensated Absences - Non-Current																	\$0.00	
Notes Payable																	\$0.00	
*Current										\$1,070,000.00							\$1,070,000.00	
*Non-Current										\$4,700,000.00							\$4,700,000.00	
Bonds Payable - Current																	\$0.00	
Bonds Payable - Long Term																	\$0.00	
<b>Total Liabilities</b>	\$2,774,726.74	\$3,274,665.30	\$3,705,401.32	\$1,454,780.68	\$11,714,574.33	-\$2,274,665.00	\$494,359.00	-\$386,788.00	\$5,770,000.00	-\$1,314,496.00	\$0.00	\$0.00	\$1,349,164.00	\$0.00	-\$819,850.00	\$0.00	\$13,018,298.56	
<b>Fund Balance</b>																		
Reserved: Program	-\$174.83	\$0.00	-\$15,166.24	-\$328.00	-\$15,675.07												\$0.00	
Reserved: Prepays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00												\$0.00	
Unreserved	\$7,468,190.84	\$496,379.97	\$2,652,928.78	\$2,298,709.76	\$10,525,209.35	\$3,645,317.00	-\$519,725.00	\$353,110.00	-\$6,800,000.00	\$1,247,530.00	\$0.00	\$23,442,135.00	-\$1,445,005.00	\$0.00	\$0.00	\$33,889.46	\$30,470,323.74	\$ (8,339.79)
<b>Total Fund Balance</b>	\$7,468,016.01	\$496,379.97	\$2,652,928.78	\$2,298,709.76	\$10,513,532.28	\$3,645,317.00	-\$519,725.00	\$353,110.00	-\$6,800,000.00	\$1,247,530.00	\$0.00	\$23,442,135.00	-\$1,445,005.00	\$0.00	-\$819,850.00	\$33,889.46	\$43,488,562.10	-\$19,339.79
<b>Total Liabilities &amp; Fund Balance</b>	\$10,246,742.75	\$3,771,045.59	\$3,857,161.45	\$2,753,156.56	\$12,728,106.31	\$370,652.00	-\$25,366.00	-\$19,678.00	-\$1,030,000.00	-\$66,966.00	\$0.00	\$1,739,648.00	\$2,555,638.00	\$0.00	\$98,307.00	-\$819,850.00	\$0.00	\$16,770,594.82
<b>Revenue</b>																		
Taxes	\$10,703,628.88	\$0.00	\$0.00	\$0.00	\$10,703,628.88													
Intergovernmental	\$36,195.20	\$0.00	\$0.00	\$0.00	\$36,195.20													
Charges for Services	\$567,823.03	\$45,248.00	\$13,471,662.09	\$3,574,525.70	\$18,061,378.82													
Fines and Forfeits	\$2,384,034.81	\$0.00	\$276,187.39	\$1,836,991.87	\$4,497,214.17						\$201,418.00							
Interest	\$14,985.57	\$0.00	\$0.00	\$0.00	\$14,985.57													
Lease Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
Other	\$310,260.93	\$0.00	\$227,108.21	\$21,250.32	\$558,619.96													
<b>Total Revenues</b>	\$14,806,751.16	\$486,552.34	\$13,985,348.04	\$5,463,796.71	\$34,644,388.27	-\$370,652.00	\$0.00	\$13,678.00	\$0.00	\$66,966.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
<b>Expenditures</b>																		
General adm - administration	\$5,548,729.01	\$0.00	\$0.00	\$44,063.97	\$5,592,792.98													
General adm - hospital	\$3,226,710.10	\$0.00	\$0.00	\$526,975.62	\$3,753,685.72													
Public safety	\$4,030,488.63	\$0.00	\$0.00	\$860,557.10	\$4,891,045.93													
Public works and enterprises	\$527,664.32	\$0.00	\$0.00	\$1,389,018.64	\$1,916,682.96													
Human services	\$78,453.08	\$0.00	\$14,146,678.13	\$7,440,493.22	\$21,765,624.43													
Conservation and development	\$325,639.33	\$0.00	\$0.00	\$333,432.32	\$659,071.65													
Culture & Recreation	\$753,660.32	\$0.00	\$0.00	\$9.00	\$753,669.32													
Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00													
Debt Service	\$1,408,398.11	\$1,408,398.11	\$14,146,678.13	\$5,997,543.77	\$34,701,964.98	\$0.00												
<b>Total Expenditures</b>	\$13,554,344.99	\$1,408,398.11	\$14,146,678.13	\$5,997,543.77	\$34,701,964.98	\$0.00												
<b>Excess (Deficiency)</b>	\$1,052,406.17	-\$884,845.75	-\$261,330.07	-\$233,807.06	-\$57,576.71	-\$370,652.00	\$25,366.00	\$13,678.00	\$1,030,000.00	\$66,966.00	\$0.00	\$0.00	-\$884,845.00	-\$98,307.00	\$0.00	\$0.00	\$0.00	\$18,828.25
Sale of Fixed Assets	\$6,477.35	\$0.00	\$17,080.00	\$690.00	\$24,247.35													
Transfers In	\$3,498,847.27	\$1,632,958.55	\$1,521,115.69	\$1,424,915.34	\$8,083,837.25													
Transfers Out	\$4,710,666.03	\$774,876.74	\$1,393,055.79	\$1,215,236.69	\$8,093,837.25	\$0.00												
Net Other	-\$1,205,341.51	\$843,080.21	\$1,766,139.90	\$210,306.85	\$1,749,577.25	\$0.00												
<b>Net Change in Fund Balance</b>	-\$152,935.34	\$28,224.46	\$14,809.83	\$76,501.59	-\$33,889.46	-\$370,652.00	\$25,366.00	\$13,678.00	\$1,030,000.00	\$66,966.00	\$0.00	-\$884,845.00	-\$98,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,828.25
<b>Fund Balance - Beginning</b>	\$7,620,951.35	\$468,145.11	\$2,652,928.78	\$2,221,874.37	\$10,546,921.74	\$4,015,969.00	-\$545,091.00	\$319,432.00	-\$7,830,000.00	\$1,180,564.00	\$0.00	\$24,229,571.00	-\$1,540,848.00	-\$39,307.00	\$0.00	\$0.00	\$33,289.46	-\$19,339.46
<b>Fund Balance - End of Year</b>	\$7,468,016.01	\$496,379.97	\$2,652,928.78	\$2,298,709.76	\$10,513,532.28	\$3,645,317.00	-\$519,725.00	\$353,110.00	-\$6,800,000.00	\$1,247,530.00	\$0.00	\$23,442,135.00	-\$1,445,005.00	\$0.00	-\$819,850.00	\$0.00	\$43,488,562.10	-\$19,339.46

# ALL GOVERNMENT FUNDS

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	General Fund	Capital Projects Fund (3000/4000/4100)	Human Services Fund	Other Governmental Funds	TOTAL GOVT FUNDS
<b>Assets</b>					
Cash & cash equivalents	\$7,592,380.96	-\$68,563.87	\$2,549,574.31	\$2,868,360.22	\$12,941,751.62
Advances Receivable			\$0.00	\$0.00	\$0.00
Taxes Receivable	\$1,484,387.66				\$1,484,387.66
A/R	\$308,706.95	\$0.00	\$199,521.62	\$241,249.71	\$749,478.28
Due from Other Funds	\$686,722.00	\$609,944.16	\$59,718.34	\$37,988.01	\$1,394,372.51
Due from Other Governments	\$473.50	\$0.00	\$1,139,050.52	\$550,144.56	\$1,689,668.58
Prepays	\$174,071.68	\$0.00	\$9,296.62	\$55,414.06	\$238,782.36
Lease Receivable		\$3,229,665.30			\$3,229,665.30
Current		**540,000.00			\$0.00
Non-Current		**2,689,665.30			\$0.00
<b>Total Assets</b>	<b>\$10,246,742.75</b>	<b>\$3,771,045.59</b>	<b>\$3,957,161.41</b>	<b>\$3,753,156.56</b>	<b>\$21,728,106.31</b>
<b>Liabilities</b>					
A/P	\$524,492.02	\$0.32	\$839,952.96	\$341,379.65	\$1,705,824.95
Accrued Payroll	\$168,335.59	\$0.00	\$112,820.22	\$59,705.73	\$340,861.54
Due to Other Funds	\$84,439.97		\$699,259.38	\$71,039.78	\$854,739.13
Due to Other Governments	\$317,326.25	\$0.00	\$0.00	\$49,420.07	\$366,746.32
Deferred Revenue	\$1,684,132.91	\$3,274,665.30	\$2,054,368.76	\$933,235.45	\$7,946,402.42
<b>Total Liabilities</b>	<b>\$2,778,726.74</b>	<b>\$3,274,665.62</b>	<b>\$3,706,401.32</b>	<b>\$1,454,780.68</b>	<b>\$11,214,574.36</b>
<b>Fund Balance</b>					
Reserved: Program	-\$174.83	\$0.00	-\$15,168.24	-\$328.00	-\$15,671.07
Reserved: Prepays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved	\$7,468,190.84	\$496,379.97	\$265,928.78	\$2,298,703.76	\$10,529,203.35
<b>Total Fund Balance</b>	<b>\$7,468,016.01</b>	<b>\$496,379.97</b>	<b>\$250,760.54</b>	<b>\$2,298,375.76</b>	<b>\$10,513,532.28</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$10,246,742.75</b>	<b>\$3,771,045.59</b>	<b>\$3,957,161.86</b>	<b>\$3,753,156.44</b>	<b>\$21,728,106.64</b>
	YES	YES	NO	NO	NO
<b>Revenue</b>					
Taxes	\$10,703,628.88				\$10,703,628.88
Licenses	\$36,195.20				\$36,195.20
Intergovernmental	\$967,923.03	\$45,248.00	\$13,473,682.09	\$3,574,525.70	\$18,061,378.82
Charges for Services	\$2,384,034.81	\$0.00	\$278,187.39	\$1,836,991.97	\$4,499,214.17
Fines and Forfeits	\$180,322.84			\$1,338.08	\$181,660.92
Interest	\$24,385.57	\$3,304.36	\$6,369.75	\$19,630.64	\$53,690.32
Lease Revenue	\$0.00	\$540,000.00			\$540,000.00
Other	\$310,260.83	\$0.00	\$227,108.81	\$31,250.32	\$568,619.96
<b>Total Revenues</b>	<b>\$14,606,751.16</b>	<b>\$588,552.36</b>	<b>\$13,985,348.04</b>	<b>\$5,463,736.71</b>	<b>\$34,644,388.27</b>
<b>Expenditures</b>					
General gvt - administration	\$5,148,729.01	\$0.00	\$0.00	\$44,063.97	\$5,192,792.98
General gvt - judicial	\$3,229,710.10	\$0.00	\$0.00	\$529,975.62	\$3,759,685.72
Public safety	\$4,030,488.83	\$0.00	\$0.00	\$860,557.10	\$4,891,045.93
Public works and enterprises	\$557,664.32	\$0.00	\$0.00	\$1,389,019.64	\$1,946,683.96
Human services	\$78,453.08	\$0.00	\$14,146,678.11	\$2,440,495.22	\$16,665,626.41
Conservation and development	\$255,639.33	\$0.00	\$0.00	\$333,432.22	\$589,071.55
Culture & Recreation	\$253,660.32	\$0.00			\$253,660.32
Debt Service	\$0.00	\$1,403,398.11			\$1,403,398.11
<b>Total Expenditures</b>	<b>\$13,554,344.99</b>	<b>\$1,403,398.11</b>	<b>\$14,146,678.11</b>	<b>\$5,597,543.77</b>	<b>\$34,701,964.98</b>
<b>Excess (Deficiency)</b>	<b>\$1,052,406.17</b>	<b>-\$814,845.75</b>	<b>-\$161,330.07</b>	<b>-\$133,807.06</b>	<b>-\$57,576.71</b>
Sale of Fixed Assets	\$6,477.25	\$0.00	\$17,080.00	\$630.00	\$24,187.25
Transfers In	\$3,498,847.27	\$1,617,958.95	\$1,552,115.69	\$1,424,915.34	\$8,093,837.25
Transfers Out	\$4,710,666.03	\$774,878.74	\$1,393,055.79	\$1,215,236.69	\$8,093,837.25
<b>Total Other</b>	<b>-\$1,205,341.51</b>	<b>\$843,080.21</b>	<b>\$176,139.90</b>	<b>\$210,308.65</b>	<b>\$24,187.25</b>
<b>Net Change in Fund Balance</b>	<b>-\$152,935.34</b>	<b>\$28,234.46</b>	<b>\$14,809.83</b>	<b>\$76,501.59</b>	<b>-\$33,389.46</b>
Fund Balance - Beginning	\$7,620,951.35	\$468,145.51	\$235,950.71	\$2,221,874.17	\$10,546,921.74
<b>Fund Balance - End of Year</b>	<b>\$7,468,016.01</b>	<b>\$496,379.97</b>	<b>\$250,760.54</b>	<b>\$2,298,375.76</b>	<b>\$10,513,532.28</b>

**General Fund & Operating Reserve**

Combining Balances Sheet and Statement of Revenue & Expenses

Dec-12

	General Fund 3000	ADJ	Adjusted General Fund	Operating Reserve 3100	Franklin Tax Collector 7210	Oil City Tax Collector 7211	Other Tax Collector 7211	Franklin Per Capita 7215	Tax Chmn 7600	PARK MAINTENANCE 300	Total General Fund
<b>ASSETS</b>											
Cash & cash equivalents	\$5,078,773.18	\$108,700.17	\$4,969,772.91	\$2,255,718.46	\$13,807.15	\$30,490.83	\$3,204.41	\$1,483.04	\$317,236.25	\$17,400.00	\$7,591,380.96
A/R	\$100,183.81	\$16,933.00	\$83,250.81								\$83,250.81
Taxes Receivable	\$1,077,416.00	\$16,933.00	\$1,060,483.00		\$11,807.15	\$20,464.83	\$8,004.41	\$1,483.04			\$1,104,242.47
Due from Other Funds	\$1,500,000.00	\$31,678.00	\$1,468,322.00								\$1,468,322.00
Due from Other Governments	\$473.50		\$473.50								\$473.50
Prepays	\$174,071.68		\$174,071.68								\$174,071.68
Total Assets	\$7,236,862.29	\$188,332.27	\$7,048,530.02	\$2,255,718.46	\$13,807.15	\$30,490.83	\$3,204.41	\$1,483.04	\$317,236.25	\$6,463.02	\$9,846,762.29
<b>LIABILITIES</b>											
A/P	\$202,822.00		\$202,822.00								\$202,822.00
Accrued Payroll	\$108,335.59		\$108,335.59								\$108,335.59
Due to Other Funds	\$14,432.67		\$14,432.67								\$14,432.67
Due to Other Governments	\$84,439.97		\$84,439.97								\$84,439.97
Deferred Revenue	\$1,784,956.61	\$50,333.00	\$1,734,623.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317,236.25		\$2,051,860.00
Total Liabilities	\$2,135,986.84	\$50,333.00	\$2,085,653.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317,236.25	\$3,740.00	\$2,402,630.09
<b>Fund Balance</b>											
Reserve - Program	\$172.81		\$172.81								\$172.81
Reserve - Proprietary	\$0.00		\$0.00								\$0.00
Reserve - Unassigned	\$5,419,148.61	\$188,700.17	\$5,230,448.44	\$2,255,718.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,486,166.90
Total Fund Balance	\$5,419,321.42	\$188,700.17	\$5,230,621.25	\$2,255,718.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,486,339.71
<b>Total Liabilities &amp; Fund Balance</b>	\$7,655,308.29	\$188,932.27	\$7,466,376.02	\$2,255,718.46	\$13,807.15	\$30,490.83	\$3,204.41	\$1,483.04	\$317,236.25	\$6,283.02	\$9,846,762.29
<b>EXPENSES</b>											
Taxes	\$10,703,628.88	YES	\$10,703,628.88	YES				YES			\$10,703,628.88
Licenses	\$36,335.70		\$36,335.70								\$36,335.70
Intergovernmental	\$70,023.09		\$70,023.09								\$70,023.09
Printing	\$2,000,000.00		\$2,000,000.00								\$2,000,000.00
Electricity	\$100,000.00		\$100,000.00								\$100,000.00
Interest	\$15,510.48		\$15,510.48	\$4,178.09							\$19,688.57
Lease Revenue	\$0.00		\$0.00								\$0.00
Other	\$62,333.00	\$26,877.00	\$35,456.00	\$106,817.33							\$142,273.33
Total Revenues	\$14,383,578.14	\$67,442.00	\$14,451,020.14	\$114,487.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$14,566,607.47
<b>REVENUES</b>											
General gov. - administration	\$5,148,729.01		\$5,148,729.01								\$5,148,729.01
General gov. - judicial	\$1,003,345.10	\$464,178.00	\$1,467,523.10								\$1,467,523.10
Public utility	\$202,664.37		\$202,664.37								\$202,664.37
Roman services	\$78,653.08		\$78,653.08								\$78,653.08
Conservation and development	\$205,639.33		\$205,639.33								\$205,639.33
Culture & recreation	\$122,350.37		\$122,350.37								\$122,350.37
Capital Projects	\$0.00		\$0.00								\$0.00
Dish Service	\$0.00		\$0.00								\$0.00
Total Expenditures	\$14,017,237.99	\$464,178.00	\$13,553,059.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$13,554,159.99
Excess (Deficiency)	\$366,356.15	\$526,420.00	\$892,776.15	\$114,487.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,143.70	\$938,924.18
<b>Statement of Fund Assets</b>											
Balance - Beginning	\$6,677.25		\$6,677.25								\$6,677.25
Transfers In	\$3,438,083.27	\$319,314.00	\$3,757,397.27	\$1,278,100.00							\$5,035,497.27
Transfers Out	\$1,183,852.08	\$305,811.27	\$1,489,663.35	\$1,278,100.00							\$2,767,763.35
Total Other	\$1,400,052.44	\$835,119.27	\$1,585,171.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,819.48	\$1,627,000.00
Net Change in Fund Balance	\$1,817,061.59	\$108,699.27	\$1,708,362.32	\$1,863,820.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,513.02	\$3,573,585.34
Fund Balance - Beginning	\$3,401,933.21	\$1.00	\$3,401,934.21	\$4,819,039.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,220,973.35
Fund Balance - End of Year	\$5,218,994.80	\$108,700.27	\$5,327,695.07	\$6,682,859.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,513.02	\$11,791,555.01

# Capital Projects Fund

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12 check categories

	Capital Projects		2010 Debt		Adjusted 2010	TOTAL	
	3000	Debt Service 4000	Debt Service 4100	Service 4300			
<b>Assets</b>							
Cash & cash equivalents	\$554,955.03	\$219,093.81	\$102,422.44	-\$1,173,059.23	\$228,024.08	-\$945,035.15	-\$68,563.87 OK
A/R						\$0.00	\$0.00
Due from Other Funds				\$609,944.16		\$609,944.16	\$609,944.16 OK
Due from Other Governments						\$0.00	\$0.00
Prepays						\$0.00	\$0.00
Lease Receivable	\$3,229,665.30	\$4,275,000.00	\$1,495,000.00	\$1,349,163.79	-\$7,119,163.79	-\$5,770,000.00	\$3,229,665.30
<b>Total Assets</b>	<b>\$3,784,620.33</b>	<b>\$4,494,093.81</b>	<b>\$1,597,422.44</b>	<b>\$786,048.72</b>	<b>-\$6,891,139.71</b>	<b>-\$6,105,090.99</b>	<b>\$3,771,045.59</b>
<b>Liabilities</b>							
A/P		\$4,275,000.00	\$1,495,000.00	\$1,135,597.06	-\$6,905,596.74	-\$5,769,999.68	\$0.32
Accrued Payroll						\$0.00	\$0.00
Due to Other Governments						\$0.00	\$0.00
Deferred Revenue	\$3,274,665.30					\$0.00	\$3,274,665.30 OK
<b>Total Liabilities</b>	<b>\$3,274,665.30</b>	<b>\$4,275,000.00</b>	<b>\$1,495,000.00</b>	<b>\$1,135,597.06</b>	<b>-\$6,905,596.74</b>	<b>-\$5,769,999.68</b>	<b>\$3,274,665.62</b>
<b>Fund Balance</b>							
Reserved: Program						\$0.00	\$0.00
Reserved: Prepays						\$0.00	\$0.00
Unreserved	\$509,955.03	\$219,093.81	\$102,422.44	-\$349,548.34	\$14,457.03	-\$335,091.31	\$496,379.97
<b>Total Fund Balance</b>	<b>\$509,955.03</b>	<b>\$219,093.81</b>	<b>\$102,422.44</b>	<b>-\$349,548.34</b>	<b>\$14,457.03</b>	<b>-\$335,091.31</b>	<b>\$496,379.97</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$3,784,620.33</b>	<b>\$4,494,093.81</b>	<b>\$1,597,422.44</b>	<b>\$786,048.72</b>	<b>-\$6,891,139.71</b>	<b>-\$6,105,090.99</b>	<b>\$3,771,045.59</b>
	YES	YES	YES	YES			YES
<b>Revenue</b>							
Intergovernmental	\$45,248.00					\$0.00	\$45,248.00
Charges for Services						\$0.00	\$0.00
Lease Revenue		\$540,000.00				\$0.00	\$540,000.00
Interest	\$2,368.58	\$637.60	\$298.18			\$0.00	\$3,304.36
Other						\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$47,616.58</b>	<b>\$540,637.60</b>	<b>\$298.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$588,552.36</b>
<b>Expenditures</b>							
General gvt - administration						\$0.00	\$0.00
General gvt - judicial						\$0.00	\$0.00
Public safety						\$0.00	\$0.00
Public works and enterprises						\$0.00	\$0.00
Human services						\$0.00	\$0.00
Conservation and Development						\$0.00	\$0.00
Culture & Recreation						\$0.00	\$0.00
Capital Projects						\$0.00	\$0.00
Debt Service		\$709,585.63	\$520,328.12	\$187,941.39	-\$14,457.03	\$173,484.36	\$1,403,398.11
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$709,585.63</b>	<b>\$520,328.12</b>	<b>\$187,941.39</b>	<b>-\$14,457.03</b>	<b>\$173,484.36</b>	<b>\$1,403,398.11</b>
<b>Excess (Deficiency)</b>	<b>\$47,616.58</b>	<b>-\$168,948.03</b>	<b>-\$520,029.94</b>	<b>-\$187,941.99</b>	<b>\$14,457.03</b>	<b>-\$173,484.36</b>	<b>-\$814,845.75</b>
<b>Sale of Fixed Assets</b>							
	\$540,000.00					-\$540,000.00	\$0.00
Transfers In		\$709,085.63	\$520,328.12	\$388,545.20		\$388,545.20	\$1,617,958.95
Transfers Out	\$774,878.74					\$0.00	\$774,878.74
<b>Total Other</b>	<b>-\$234,878.74</b>	<b>\$709,085.63</b>	<b>\$520,328.12</b>	<b>\$388,545.20</b>	<b>-\$540,000.00</b>	<b>-\$151,454.80</b>	<b>\$843,080.21</b>
<b>Net Change in Fund Balance</b>	<b>-\$187,262.16</b>	<b>\$540,137.60</b>	<b>\$298.18</b>	<b>\$200,603.81</b>	<b>-\$525,542.97</b>	<b>-\$324,939.16</b>	<b>\$28,234.46</b>
<b>Fund Balance - Beginning</b>	<b>\$697,217.19</b>	<b>-\$321,043.79</b>	<b>\$102,124.26</b>	<b>-\$550,152.15</b>	<b>\$540,000.00</b>	<b>-\$10,152.15</b>	<b>\$468,145.51</b>
<b>Fund Balance - End of Year</b>	<b>\$509,955.03</b>	<b>\$219,093.81</b>	<b>\$102,422.44</b>	<b>-\$349,548.34</b>	<b>\$14,457.03</b>	<b>-\$335,091.31</b>	<b>\$496,379.97</b>

# Human Services Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	AAA Funds	RSVP Funds	CYS Funds	Substance Abuse Funds	Mental Health Funds	Developmental Services Mental Retardation Funds	Developmental Services Human Services 1150	Eliminations	Total Human Services
<b>Assets</b>									
Cash & cash equivalents	\$383,376.17	\$12,667.95	\$474,728.06	\$276,162.07	-\$47,556.13	\$1,454,507.31	-\$4,311.12		\$2,549,574.31
Advances Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
A/R	\$1,492.58	\$0.00	\$138,039.17	\$50,578.95	\$9,410.92	\$0.00	\$0.00		\$199,521.62
Due from Other Funds	\$13,626.36	\$0.00	\$18,926.33	\$6,749.76	\$9,522.42	\$10,893.47	\$0.00		\$59,718.34
Due from Other Governments	\$17,208.01	\$6,136.17	\$562,714.83	\$0.00	\$324,611.37	\$228,380.14	\$0.00		\$1,139,050.52
Prepays	\$0.00	\$0.00	\$9,161.00	\$0.00	\$29.95	\$105.67	\$0.00		\$9,296.62
<b>Total Assets</b>	<b>\$415,703.12</b>	<b>\$18,804.12</b>	<b>\$1,203,569.39</b>	<b>\$333,490.78</b>	<b>\$296,018.53</b>	<b>\$1,693,886.59</b>	<b>-\$4,311.12</b>		<b>\$3,957,161.41</b>
<b>Liabilities</b>									
A/P	\$54,011.61	\$168.00	\$423,008.45	\$58,365.35	\$155,147.59	\$149,251.96	\$0.00		\$839,952.96
Accrued Payroll	\$16,113.69	\$813.80	\$56,121.32	\$7,503.00	\$15,174.84	\$17,093.57	\$0.00		\$112,820.22
Due to Other Funds	\$77,500.00	\$0.00	\$341,188.26	\$39,880.18	\$89,662.56	\$151,028.38	\$0.00		\$699,259.38
Due to Other Governments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Deferred Revenue	\$268,075.61	\$478.98	\$358,281.09	\$19,294.70	\$36,035.21	\$1,376,513.84	-\$4,310.67		\$2,054,368.76
<b>Total Liabilities</b>	<b>\$415,700.91</b>	<b>\$1,460.78</b>	<b>\$1,178,599.12</b>	<b>\$125,043.23</b>	<b>\$296,020.20</b>	<b>\$1,693,887.75</b>	<b>-\$4,310.67</b>	<b>\$0.00</b>	<b>\$3,706,401.32</b>
<b>Fund Balance</b>									
Reserved: Program	\$0.00	\$0.00	-\$15,167.94	\$0.00	-\$0.30	\$0.00	\$0.00		-\$15,168.24
Reserved: Prepays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Unreserved	\$2.21	\$17,343.34	\$40,138.21	\$208,447.55	-\$1.37	-\$1.16	\$0.00		\$265,928.78
<b>Total Fund Balance</b>	<b>\$2.21</b>	<b>\$17,343.34</b>	<b>\$24,970.27</b>	<b>\$208,447.55</b>	<b>-\$1.67</b>	<b>-\$1.16</b>	<b>\$0.00</b>	<b>0</b>	<b>\$250,760.54</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$415,703.12</b>	<b>\$18,804.12</b>	<b>\$1,203,569.39</b>	<b>\$333,490.78</b>	<b>\$296,018.53</b>	<b>\$1,693,886.59</b>	<b>-\$4,310.67</b>	<b>\$0.00</b>	<b>\$3,957,161.86</b>
	YES	YES	YES	YES	YES	YES	NO	YES	NO
<b>Revenue</b>									
Intergovernmental	\$1,798,612.36	\$46,031.54	\$6,106,469.35	\$763,222.83	\$2,550,337.92	\$2,209,008.09	\$0.00		\$13,473,682.09
Charges for Services	\$0.00	\$0.00	\$175,896.34	\$101,327.45	\$0.00	\$963.60	\$0.00		\$278,187.39
Interest	\$0.00	\$35.01	\$110.49	\$1,121.40	\$714.68	\$4,388.17	\$0.00		\$6,369.75
Other	\$4,510.90	\$760.00	\$198,890.77	\$40.00	\$22,907.14	\$0.00	\$0.00		\$227,108.81
<b>Total Revenues</b>	<b>\$1,803,123.26</b>	<b>\$46,826.55</b>	<b>\$6,481,366.95</b>	<b>\$865,711.68</b>	<b>\$2,573,959.74</b>	<b>\$2,214,359.86</b>	<b>\$0.00</b>		<b>\$13,985,348.04</b>
<b>Expenditures</b>									
General gvt - administration	\$0.00	\$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		\$0.00
Public safety	\$0.00	\$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		\$0.00
Human services	\$1,532,477.31	\$46,031.10	\$7,148,734.85	\$815,289.21	\$2,525,973.92	\$2,078,171.72	\$0.00		\$14,146,678.11
Conservation and Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<b>Total Expenditures</b>	<b>\$1,532,477.31</b>	<b>\$46,031.10</b>	<b>\$7,148,734.85</b>	<b>\$815,289.21</b>	<b>\$2,525,973.92</b>	<b>\$2,078,171.72</b>	<b>\$0.00</b>		<b>\$14,146,678.11</b>
<b>Excess (Deficiency)</b>	<b>\$270,645.95</b>	<b>\$795.45</b>	<b>-\$667,367.90</b>	<b>\$50,422.47</b>	<b>\$47,985.82</b>	<b>\$136,188.14</b>	<b>\$0.00</b>		<b>-\$161,330.07</b>
Sale of Fixed Assets	\$990.00	\$0.00	\$2,970.00	\$0.00	\$13,120.00	\$0.00	\$0.00		\$17,080.00
Transfers In	\$1,610.45	\$0.00	\$1,097,363.41	\$50,152.47	\$181,305.21	\$221,684.15	\$0.00		\$1,552,115.69
Transfers Out	\$273,245.39	\$0.00	\$432,845.91	\$86,643.70	\$242,401.08	\$357,919.71	\$0.00		\$1,393,055.79
<b>Total Other</b>	<b>-\$270,644.94</b>	<b>\$0.00</b>	<b>\$667,487.50</b>	<b>-\$36,491.23</b>	<b>-\$47,975.87</b>	<b>-\$136,235.56</b>	<b>\$0.00</b>		<b>\$176,139.90</b>
<b>Net Change In Fund Balance</b>	<b>\$1.01</b>	<b>\$795.45</b>	<b>\$119.60</b>	<b>\$13,931.24</b>	<b>\$9.95</b>	<b>-\$47.42</b>	<b>\$0.00</b>		<b>\$14,809.83</b>
Fund Balance - Beginning	\$1.20	\$16,547.89	\$24,850.67	\$194,516.31	-\$11.62	\$46.26	\$0.00		\$235,950.71
<b>Fund Balance - End of Year</b>	<b>\$2.21</b>	<b>\$17,343.34</b>	<b>\$24,970.27</b>	<b>\$208,447.55</b>	<b>-\$1.67</b>	<b>-\$1.16</b>	<b>\$0.00</b>		<b>\$250,760.54</b>

# AAA Funds

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	AAA 1160	ADJ	Adjusted AAA	AAA 7510	TOTAL AAA
<b>Assets</b>					
Cash & cash equivalents	\$383,376.17		\$383,376.17	\$0.00	\$383,376.17
Advances Receivable			\$0.00		\$0.00
A/R	\$1,492.58		\$1,492.58		\$1,492.58
Due from Other Funds	\$13,626.36		\$13,626.36		\$13,626.36
Due from Other Governments	\$17,208.01		\$17,208.01		\$17,208.01
Prepays			\$0.00		\$0.00
<b>Total Assets</b>	<b>\$415,703.12</b>	<b>\$0.00</b>	<b>\$415,703.12</b>	<b>\$0.00</b>	<b>\$415,703.12</b>
<b>Liabilities</b>					
A/P	\$57,326.61	-\$3,315.00	\$54,011.61		\$54,011.61
Accrued Payroll	\$16,113.69		\$16,113.69		\$16,113.69
Due to Other Funds	\$77,500.00		\$77,500.00		\$77,500.00
Due to Other Governments			\$0.00		\$0.00
Deferred Revenue	\$247,541.61	\$20,534.00	\$268,075.61		\$268,075.61
<b>Total Liabilities</b>	<b>\$398,481.91</b>	<b>\$17,219.00</b>	<b>\$415,700.91</b>	<b>\$0.00</b>	<b>\$415,700.91</b>
<b>Fund Balance</b>					
Reserved: Program	-\$2,297.65	\$2,297.65	\$0.00		\$0.00
Reserved: Prepays			\$0.00		\$0.00
Unreserved	\$19,518.86	-\$19,516.65	\$2.21		\$2.21
<b>Total Fund Balance</b>	<b>\$17,221.21</b>	<b>-\$17,219.00</b>	<b>\$2.21</b>	<b>\$0.00</b>	<b>\$2.21</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$415,703.12</b>	<b>\$0.00</b>	<b>\$415,703.12</b>	<b>\$0.00</b>	<b>\$415,703.12</b>
	YES	YES	YES	YES	YES
<b>Revenue</b>					
Intergovernmental	\$1,783,915.36	\$14,697.00	\$1,798,612.36		\$1,798,612.36
Charges for Services			\$0.00		\$0.00
Interest			\$0.00	\$0.00	\$0.00
Other	\$39,741.90	-\$35,231.00	\$4,510.90		\$4,510.90
<b>Total Revenues</b>	<b>\$1,823,657.26</b>	<b>-\$20,534.00</b>	<b>\$1,803,123.26</b>	<b>\$0.00</b>	<b>\$1,803,123.26</b>
<b>Expenditures</b>					
General gvt - administration			\$0.00		\$0.00
General gvt - judicial			\$0.00		\$0.00
Public safety			\$0.00		\$0.00
Public works and enterprises			\$0.00		\$0.00
Human services	\$1,535,792.31	-\$3,315.00	\$1,532,477.31		\$1,532,477.31
Conservation and Development			\$0.00		\$0.00
<b>Total Expenditures</b>	<b>\$1,535,792.31</b>	<b>-\$3,315.00</b>	<b>\$1,532,477.31</b>	<b>\$0.00</b>	<b>\$1,532,477.31</b>
<b>Excess (Deficiency)</b>	<b>\$287,864.95</b>	<b>-\$17,219.00</b>	<b>\$270,645.95</b>	<b>\$0.00</b>	<b>\$270,645.95</b>
<b>Other</b>					
Proceeds from Sale of Fixed Assets	\$990.00		\$990.00		\$990.00
Transfers In	\$1,610.45		\$1,610.45		\$1,610.45
Transfers Out	\$273,245.39		\$273,245.39		\$273,245.39
<b>Total Other</b>	<b>-\$270,644.94</b>	<b>\$0.00</b>	<b>-\$270,644.94</b>	<b>\$0.00</b>	<b>-\$270,644.94</b>
<b>Net Change in Fund Balance</b>	<b>\$17,220.01</b>	<b>-\$17,219.00</b>	<b>\$1.01</b>	<b>\$0.00</b>	<b>\$1.01</b>
Fund Balance - Beginning	\$1.20	\$0.00	\$1.20	\$0.00	\$1.20
<b>Fund Balance - End of Year</b>	<b>\$17,221.21</b>	<b>-\$17,219.00</b>	<b>\$2.21</b>	<b>\$0.00</b>	<b>\$2.21</b>

# RSVP Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	RSVP 1180	ADJ	Adjusted RSVP 1180	RSVP 7515	TOTAL RSVP
<b>Assets</b>					
Cash & cash equivalents	-\$5,154.37		-\$5,154.37	\$17,822.32	\$12,667.95
Advances Receivable					
A/R			\$0.00		\$0.00
Due from Other Funds			\$0.00		\$0.00
Due from Other Governments		\$6,136.17	\$6,136.17		\$6,136.17
Prepays					\$0.00
<b>Total Assets</b>	<b>-\$5,154.37</b>	<b>\$6,136.17</b>	<b>\$981.80</b>	<b>\$17,822.32</b>	<b>\$18,804.12</b>
<b>Liabilities</b>					
A/P	\$168.00		\$168.00		\$168.00
Accrued Payroll	\$813.80		\$813.80		\$813.80
Due to Other Funds			\$0.00		\$0.00
Due to Other Governments			\$0.00		\$0.00
Deferred Revenue			\$0.00	\$478.98	\$478.98
<b>Total Liabilities</b>	<b>\$981.80</b>	<b>\$0.00</b>	<b>\$981.80</b>	<b>\$478.98</b>	<b>\$1,460.78</b>
<b>Fund Balance</b>					
Reserved: Program			\$0.00		\$0.00
Reserved: Prepays			\$0.00		\$0.00
Unreserved	-\$6,136.17	\$6,136.17	\$0.00	\$17,343.34	\$17,343.34
<b>Total Fund Balance</b>	<b>-\$6,136.17</b>	<b>\$6,136.17</b>	<b>\$0.00</b>	<b>\$17,343.34</b>	<b>\$17,343.34</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>-\$5,154.37</b>	<b>\$6,136.17</b>	<b>\$981.80</b>	<b>\$17,822.32</b>	<b>\$18,804.12</b>
	YES	YES	YES	YES	YES
<b>Revenue</b>					
Intergovernmental	\$39,895.37	\$6,136.17	\$46,031.54		\$46,031.54
Charges for Services			\$0.00		\$0.00
Interest			\$0.00	\$35.01	\$35.01
Other			\$0.00	\$760.00	\$760.00
<b>Total Revenues</b>	<b>\$39,895.37</b>	<b>\$6,136.17</b>	<b>\$46,031.54</b>	<b>\$795.01</b>	<b>\$46,826.55</b>
<b>Expenditures</b>					
General gvt - administration					\$0.00
General gvt - judicial			\$0.00		\$0.00
Public safety			\$0.00		\$0.00
Public works and enterprises			\$0.00		\$0.00
Human services	\$46,031.10		\$46,031.10		\$46,031.10
Conservation and Development					\$0.00
<b>Total Expenditures</b>	<b>\$46,031.10</b>	<b>\$0.00</b>	<b>\$46,031.10</b>	<b>\$0.00</b>	<b>\$46,031.10</b>
<b>Excess (Deficiency)</b>	<b>-\$6,135.73</b>	<b>\$6,136.17</b>	<b>\$0.44</b>	<b>\$795.01</b>	<b>\$795.45</b>
<b>Other</b>					
Sale of Fixed Assets			\$0.00		\$0.00
Transfers In			\$0.00		\$0.00
Transfers Out			\$0.00		\$0.00
<b>Total Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Change in Fund Balance</b>	<b>-\$6,135.73</b>	<b>\$6,136.17</b>	<b>\$0.44</b>	<b>\$795.01</b>	<b>\$795.45</b>
Fund Balance - Beginning	-\$0.44	\$0.00	-\$0.44	\$16,548.33	\$16,547.89
<b>Fund Balance - End of Year</b>	<b>-\$6,136.17</b>	<b>\$6,136.17</b>	<b>\$0.00</b>	<b>\$17,343.34</b>	<b>\$17,343.34</b>

CYS Funds

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	CYS 1200	ADJ	Adjusted CYS	Crisis 1230	ADJ	Adjusted Crisis	Regional Training 1240	ADJ	Adjusted Regional Training	CYS Restricted 7520	Family Services 7521	ADJ	Adjusted Family Services	Early Head Start 7522	ADJ	Adjusted Early Head Start	TOTAL CYS
<b>Assets</b>																	
Cash & cash equivalents	\$331,566.07	\$118,125.27	\$449,691.34	\$0.00		\$0.00	\$0.00		\$0.00	\$25,076.72	\$ (30,123.06)	\$30,123.06	\$0.00	\$0.00		\$0.00	\$474,728.06
Advances Receivable			\$0.00			\$0.00			\$0.00				\$0.00			\$0.00	\$0.00
A/R	\$55,208.32	\$428.85	\$55,637.17			\$0.00			\$0.00	\$40.00	\$31,425.60	\$31,425.60	\$0.00	\$82,362.00		\$82,362.00	\$138,039.17
Due from Other Funds	\$18,926.33		\$18,926.33			\$0.00			\$0.00				\$0.00			\$0.00	\$18,926.33
Due from Other Governments	\$533,863.83	\$28,351.00	\$562,714.83			\$0.00			\$0.00				\$0.00			\$0.00	\$562,714.83
Prepays			\$0.00			\$0.00			\$0.00				\$0.00	\$9,161.00		\$9,161.00	\$9,161.00
<b>Total Assets</b>	<b>\$939,564.55</b>	<b>\$147,405.12</b>	<b>\$1,086,969.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,076.72</b>	<b>\$1,302.54</b>	<b>-\$1,302.54</b>	<b>\$0.00</b>	<b>\$91,523.00</b>	<b>\$0.00</b>	<b>\$91,523.00</b>	<b>\$1,203,569.39</b>
<b>Liabilities</b>																	
A/P	\$340,521.10		\$340,521.10			\$0.00			\$0.00	\$125.35			\$0.00	\$82,362.00		\$82,362.00	\$423,008.45
Accrued Payroll	\$56,121.32		\$56,121.32			\$0.00			\$0.00				\$0.00			\$0.00	\$56,121.32
Due to Other Funds	\$341,188.26		\$341,188.26			\$0.00			\$0.00				\$0.00			\$0.00	\$341,188.26
Due to Other Governments			\$0.00			\$0.00			\$0.00				\$0.00			\$0.00	\$0.00
Deferred Revenue	\$56,282.09	\$292,838.00	\$349,120.09			\$0.00			\$0.00				\$0.00	\$9,365.77	-\$204.77	\$9,161.00	\$358,281.09
<b>Total Liabilities</b>	<b>\$794,112.77</b>	<b>\$292,838.00</b>	<b>\$1,086,950.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$91,727.77</b>	<b>-\$204.77</b>	<b>\$91,523.00</b>	<b>\$1,178,599.12</b>
<b>Fund Balance</b>																	
Reserved: Program	\$15,167.94		\$15,167.94			\$0.00			\$0.00				\$0.00			\$0.00	-\$15,167.94
Reserved: Prepays			\$0.00			\$0.00			\$0.00				\$0.00			\$0.00	\$0.00
Unreserved	\$160,619.72	-\$145,432.88	\$15,186.84			\$0.00			\$0.00	\$24,951.37	\$1,302.54	-\$1,302.54	\$0.00	-\$204.77	\$204.77	\$0.00	\$40,138.21
<b>Total Fund Balance</b>	<b>\$145,451.78</b>	<b>-\$145,432.88</b>	<b>\$18.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,951.37</b>	<b>\$1,302.54</b>	<b>-\$1,302.54</b>	<b>\$0.00</b>	<b>-\$204.77</b>	<b>\$204.77</b>	<b>\$0.00</b>	<b>\$24,970.27</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$939,564.55</b>	<b>\$147,405.12</b>	<b>\$1,086,969.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,076.72</b>	<b>\$1,302.54</b>	<b>-\$1,302.54</b>	<b>\$0.00</b>	<b>\$91,523.00</b>	<b>\$0.00</b>	<b>\$91,523.00</b>	<b>\$1,203,569.39</b>
	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES	YES	YES
<b>Revenue</b>																	
Intergovernmental	\$5,333,357.56	-\$263,987.00	\$5,269,370.56			\$0.00			\$0.00		\$62,850.62	-\$31,425.60	\$31,425.02	\$805,469.00	\$204.77	\$805,673.77	\$6,106,469.35
Charges for Services	\$175,896.34		\$175,896.34			\$0.00			\$0.00				\$0.00			\$0.00	\$175,896.34
Interest			\$0.00			\$0.00			\$0.00	\$79.56	\$30.93		\$30.93			\$0.00	\$110.49
Other	-\$3,171.50		-\$3,171.50			\$0.00			\$0.00	\$644.27			\$0.00		\$201,418.00	\$201,418.00	\$198,890.77
<b>Total Revenues</b>	<b>\$5,706,082.40</b>	<b>-\$263,987.00</b>	<b>\$5,442,095.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$723.83</b>	<b>\$62,881.55</b>	<b>-\$31,425.60</b>	<b>\$31,455.95</b>	<b>\$805,469.00</b>	<b>\$201,622.77</b>	<b>\$1,007,091.77</b>	<b>\$6,481,366.95</b>
<b>Expenditures</b>																	
General gvt - administration																	\$0.00
General gvt - judicial			\$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
Public works and enterprises			\$0.00			\$0.00			\$0.00				\$0.00			\$0.00	\$0.00
Human services	\$6,080,065.07	-\$627.00	\$6,079,438.07			\$0.00			\$0.00	\$625.00	\$61,579.78		\$61,579.78	\$805,674.00	\$201,418.00	\$1,007,092.00	\$7,148,734.85
Conservation and Development			\$0.00			\$0.00			\$0.00				\$0.00			\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$6,080,065.07</b>	<b>-\$627.00</b>	<b>\$6,079,438.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$625.00</b>	<b>\$61,579.78</b>	<b>\$0.00</b>	<b>\$61,579.78</b>	<b>\$805,674.00</b>	<b>\$201,418.00</b>	<b>\$1,007,092.00</b>	<b>\$7,148,734.85</b>
<b>Excess (Deficiency)</b>	<b>-\$373,982.67</b>	<b>-\$263,360.00</b>	<b>-\$637,342.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$98.88</b>	<b>\$1,301.77</b>	<b>-\$31,425.60</b>	<b>-\$30,123.83</b>	<b>-\$205.00</b>	<b>\$204.77</b>	<b>-\$0.23</b>	<b>-\$667,367.90</b>
<b>Other</b>																	
Sale of Fixed Assets	\$2,970.00		\$2,970.00			\$0.00			\$0.00				\$0.00			\$0.00	\$2,970.00
Transfers In	\$918,563.23	\$348,577.17	\$1,067,240.35			\$0.00			\$0.00				\$30,123.06	\$201,418.00	-\$201,418.00	\$0.00	\$1,097,363.41
Transfers Out	\$402,722.97	\$30,123.00	\$432,845.97			\$0.00			\$0.00				\$0.00	\$201,418.00	-\$201,418.00	\$0.00	\$432,845.91
<b>Total Other</b>	<b>\$518,810.32</b>	<b>\$118,554.12</b>	<b>\$637,364.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,123.06</b>	<b>\$30,123.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$667,367.90</b>
<b>Net Change in Fund Balance</b>	<b>\$144,827.65</b>	<b>-\$144,805.88</b>	<b>\$21.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$98.83</b>	<b>\$1,301.77</b>	<b>-\$1,302.54</b>	<b>-\$0.77</b>	<b>-\$205.00</b>	<b>\$204.77</b>	<b>-\$0.23</b>	<b>\$19.60</b>
Fund Balance - Beginning	\$624.13	-\$627.00	-\$2.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,852.54	\$0.77	\$0.00	\$0.77	\$0.23	\$0.00	\$0.23	\$24,850.67
Fund Balance - End of Year	\$145,451.78	-\$145,432.88	\$18.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,951.37	\$1,302.54	-\$1,302.54	\$0.00	-\$204.77	\$204.77	\$0.00	\$24,970.27

## Substance Abuse Funds

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	Substance Abuse		Adjusted	DUI	Tobacco		Adjusted	TOTAL
	1300	ADJ	SA	1320	1340	ADJ	Tobacco	Substance Abuse
<b>Assets</b>								
Cash & cash equivalents	\$70,564.42		\$70,564.42	\$205,597.65	\$0.00		\$0.00	\$276,162.07
Advances Receivable			\$0.00				\$0.00	\$0.00
A/R	\$50,578.95		\$50,578.95				\$0.00	\$50,578.95
Due from Other Funds	\$3,892.55		\$3,892.55	\$2,857.21			\$0.00	\$6,749.76
Due from Other Governments			\$0.00				\$0.00	\$0.00
Prepays			\$0.00				\$0.00	\$0.00
<b>Total Assets</b>	<b>\$125,035.92</b>	<b>\$0.00</b>	<b>\$125,035.92</b>	<b>\$208,454.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$333,490.78</b>
<b>Liabilities</b>								
A/P	\$58,358.04		\$58,358.04	\$7.31			\$0.00	\$58,365.35
Accrued Payroll	\$7,503.00		\$7,503.00				\$0.00	\$7,503.00
Due to Other Funds	\$39,880.18		\$39,880.18				\$0.00	\$39,880.18
Due to Other Governments			\$0.00				\$0.00	\$0.00
Deferred Revenue	\$80,255.53	-\$60,960.83	\$19,294.70				\$0.00	\$19,294.70
<b>Total Liabilities</b>	<b>\$185,996.75</b>	<b>-\$60,960.83</b>	<b>\$125,035.92</b>	<b>\$7.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125,043.23</b>
<b>Fund Balance</b>								
Reserved: Program	-\$246.81	\$246.81	\$0.00				\$0.00	\$0.00
Reserved: Prepays			\$0.00				\$0.00	\$0.00
Unreserved	-\$60,714.02	\$60,714.02	\$0.00	\$208,447.55			\$0.00	\$208,447.55
<b>Total Fund Balance</b>	<b>-\$60,960.83</b>	<b>\$60,960.83</b>	<b>\$0.00</b>	<b>\$208,447.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$208,447.55</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$125,035.92</b>	<b>\$0.00</b>	<b>\$125,035.92</b>	<b>\$208,454.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$333,490.78</b>
<b>Revenue</b>								
Intergovernmental	\$702,262.00	\$60,960.83	\$763,222.83				\$0.00	\$763,222.83
Charges for Services	\$56,133.85		\$56,133.85	\$45,193.60			\$0.00	\$101,327.45
Interest	\$431.29		\$431.29	\$690.11			\$0.00	\$1,121.40
Other	\$40.00		\$40.00				\$0.00	\$40.00
<b>Total Revenues</b>	<b>\$758,867.14</b>	<b>\$60,960.83</b>	<b>\$819,827.97</b>	<b>\$45,883.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$865,711.68</b>
<b>Expenditures</b>								
General gvt - administration			\$0.00					\$0.00
General gvt - judicial			\$0.00				\$0.00	\$0.00
Public safety			\$0.00				\$0.00	\$0.00
Public works and enterprises								\$0.00
Human services	\$811,982.79		\$811,982.79	\$3,306.42			\$0.00	\$815,289.21
Conservation and Development								\$0.00
<b>Total Expenditures</b>	<b>\$811,982.79</b>	<b>\$0.00</b>	<b>\$811,982.79</b>	<b>\$3,306.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$815,289.21</b>
<b>Excess (Deficiency)</b>	<b>-\$53,115.65</b>	<b>\$60,960.83</b>	<b>\$7,845.18</b>	<b>\$42,577.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,422.47</b>
<b>Sale of Fixed Assets</b>								
Transfers In	\$50,152.47		\$50,152.47				\$0.00	\$50,152.47
Transfers Out	\$57,999.23		\$57,999.23	\$28,644.47			\$0.00	\$86,643.70
<b>Total Other</b>	<b>-\$7,846.76</b>	<b>\$0.00</b>	<b>-\$7,846.76</b>	<b>-\$28,644.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$36,491.23</b>
<b>Net Change in Fund Balance</b>	<b>-\$60,962.41</b>	<b>\$60,960.83</b>	<b>-\$1.58</b>	<b>\$13,932.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,931.24</b>
Fund Balance - Beginning	\$1.58	\$0.00	\$1.58	\$194,514.73	\$0.00	\$0.00	\$0.00	\$194,516.31
<b>Fund Balance - End of Year</b>	<b>-\$60,960.83</b>	<b>\$60,960.83</b>	<b>\$0.00</b>	<b>\$208,447.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$208,447.55</b>

# Mental Health Funds

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	Mental Health 1400	ADJ	Adjusted Mental Health	Health Choices 1450	ADJ	Adjusted Health Choices	TOTAL Mental Health
<b>Assets</b>							
Cash & cash equivalents	\$ (37,989.19)		\$-37,989.19	\$ (9,566.94)		\$-9,566.94	\$-47,556.13
Advances Receivable			\$0.00			\$0.00	\$0.00
A/R	\$9,410.92		\$9,410.92			\$0.00	\$9,410.92
Due from Other Funds	\$ 8,429.13		\$8,429.13	\$ 1,093.29		\$1,093.29	\$9,522.42
Due from Other Governments	\$ 84,707.30	\$192,314.00	\$277,021.30	\$ 47,590.07		\$47,590.07	\$324,611.37
Prepays			\$0.00	\$ 29.95		\$29.95	\$29.95
<b>Total Assets</b>	\$ 64,558.16	\$192,314.00	\$256,872.16	\$ 39,146.37	\$0.00	\$39,146.37	\$296,018.53
<b>Liabilities</b>							
A/P	\$ 156,582.74		\$156,582.74	\$ (1,435.15)		\$-1,435.15	\$155,147.59
Accrued Payroll	\$ 12,727.58		\$12,727.58	\$ 2,447.26		\$2,447.26	\$15,174.84
Due to Other Funds	\$ 87,563.46		\$87,563.46	\$ 2,099.10		\$2,099.10	\$89,662.56
Due to Other Governments			\$0.00			\$0.00	\$0.00
Deferred Revenue	\$ (79,322.95)	\$79,323.00	\$0.05		\$36,035.16	\$36,035.16	\$36,035.21
<b>Total Liabilities</b>	\$ 177,550.83	\$79,323.00	\$256,873.83	\$ 3,111.21	\$36,035.16	\$39,146.37	\$296,020.20
<b>Fund Balance</b>							
Reserved: Program	\$ 285.56	-\$285.86	-\$0.30			\$0.00	-\$0.30
Reserved: Prepays			\$0.00			\$0.00	\$0.00
Unreserved	\$ (113,278.23)	\$113,276.86	-\$1.37	\$ 36,035.16	-\$36,035.16	\$0.00	-\$1.37
<b>Total Fund Balance</b>	\$ (112,992.67)	\$112,991.00	-\$1.67	\$ 36,035.16	-\$36,035.16	\$0.00	-\$1.67
<b>Total Liabilities &amp; Fund Balance</b>	\$ 64,558.16	\$192,314.00	\$256,872.16	\$ 39,146.37	\$0.00	\$39,146.37	\$296,018.53
	YES	YES	YES	YES	YES	YES	YES
<b>Revenue</b>							
Intergovernmental	\$ 2,264,173.00	\$112,991.00	\$2,377,164.00	\$ 209,209.08	-\$36,035.16	\$173,173.92	\$2,550,337.92
Charges for Services			\$0.00			\$0.00	\$0.00
Interest	\$ 714.68		\$714.68	\$ -		\$0.00	\$714.68
Other	\$ 22,907.14		\$22,907.14			\$0.00	\$22,907.14
<b>Total Revenues</b>	\$ 2,287,794.82	\$112,991.00	\$2,400,785.82	\$ 209,209.08	-\$36,035.16	\$173,173.92	\$2,573,959.74
<b>Expenditures</b>							
General gvt - administration			\$0.00			\$0.00	\$0.00
General gvt - judicial			\$0.00			\$0.00	\$0.00
Public safety			\$0.00			\$0.00	\$0.00
Public works and enterprises			\$0.00			\$0.00	\$0.00
Human services	\$ 2,410,420.34		\$2,410,420.34	\$ 115,553.58		\$115,553.58	\$2,525,973.92
Conservation and Development			\$0.00			\$0.00	\$0.00
<b>Total Expenditures</b>	\$ 2,410,420.34	\$0.00	\$2,410,420.34	\$ 115,553.58	\$0.00	\$115,553.58	\$2,525,973.92
<b>Excess (Deficiency)</b>	\$ (122,625.52)	\$112,991.00	-\$9,634.52	\$ 93,655.50	-\$36,035.16	\$57,620.34	\$47,985.82
<b>Other</b>							
Sale of Fixed Assets	\$ 13,120.00		\$13,120.00			\$0.00	\$13,120.00
Transfers In	\$ 181,305.21		\$181,305.21			\$0.00	\$181,305.21
Transfers Out	\$ 184,815.09		\$184,815.09	\$ 57,585.99		\$57,585.99	\$242,401.08
<b>Total Other</b>	\$ 9,610.12	\$0.00	\$9,610.12	\$ (57,585.99)	\$0.00	-\$57,585.99	-\$47,975.87
<b>Net Change in Fund Balance</b>	\$ (113,015.40)	\$112,991.00	-\$24.40	\$ 36,069.51	-\$36,035.16	\$34.35	\$9.95
Fund Balance - Beginning	\$ 22.73	\$0.00	\$22.73	\$ (34.35)	\$0.00	-\$34.35	-\$11.62
<b>Fund Balance - End of Year</b>	\$ (112,992.67)	\$112,991.00	-\$1.67	\$ 36,035.16	-\$36,035.16	\$0.00	-\$1.67

# Developmental Services Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	Development Services 1500		Adjusted Developmental Services		Waiver Ineligible 1550		Adjusted Waiver Ineligible		M/R Waiver 1600		Adjusted M/R Waiver		Early Intervention 1650		Adjusted Early Intervention		TOTAL Developmental Services
		ADJ				ADJ				ADJ				ADJ			
<b>Assets</b>																	
Cash & cash equivalents	\$1,578,480.68		\$1,578,480.68		\$0.00		\$0.00		\$ (0.03)		\$0.00		\$ (123,973.34)		-\$123,973.34		\$1,454,507.31
Advances Receivable			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
A/R			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Due from Other Funds	\$8,900.51		\$8,900.51				\$0.00				\$0.00		\$ 1,992.96		\$1,992.96		\$10,893.47
Due from Other Governments	\$62,123.02		\$62,123.02				\$0.00				\$0.00		\$ 67,540.12	\$98,617.00	\$166,257.12		\$228,380.14
Prepays			\$0.00				\$0.00				\$0.00		\$ 105.67		\$105.67		\$105.67
<b>Total Assets</b>	<b>\$1,649,504.21</b>	<b>\$0.00</b>	<b>\$1,649,504.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (0.03)</b>	<b>\$0.00</b>	<b>-\$0.03</b>	<b>\$ (54,234.59)</b>	<b>\$98,617.00</b>	<b>\$44,382.41</b>	<b>\$1,693,886.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Liabilities</b>																	
A/P	\$119,726.40		\$119,726.40				\$0.00				\$0.00		\$ 29,525.56		\$29,525.56		\$149,251.96
Accrued Payroll	\$13,902.81		\$13,902.81				\$0.00				\$0.00		\$ 3,190.76		\$3,190.76		\$17,093.57
Due to Other Funds	\$139,361.16		\$139,361.16				\$0.00				\$0.00		\$ 11,667.22		\$11,667.22		\$151,028.38
Due to Other Governments			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Deferred Revenue	\$1,403,008.52	\$26,494.48	\$1,376,513.84				\$0.00				\$0.00				\$0.00		\$1,376,513.84
<b>Total Liabilities</b>	<b>\$1,675,998.69</b>	<b>-\$26,494.48</b>	<b>\$1,649,504.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 44,383.54</b>	<b>\$0.00</b>	<b>\$44,383.54</b>	<b>\$1,693,887.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>																	
Reserved: Program	\$790.99	-\$290.99	\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Reserved: Prepays			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Unreserved	-\$26,785.47	-\$26,785.47	\$0.00				\$0.00		\$ (0.03)		-\$0.03		\$ (98,618.13)	\$98,617.00	-\$1.13		-\$1.16
<b>Total Fund Balance</b>	<b>-\$26,494.48</b>	<b>\$26,494.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (0.03)</b>	<b>\$0.00</b>	<b>-\$0.03</b>	<b>\$ (98,618.13)</b>	<b>\$98,617.00</b>	<b>-\$1.13</b>	<b>\$44,382.41</b>	<b>\$1,693,886.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,649,504.21</b>	<b>\$0.00</b>	<b>\$1,649,504.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (0.03)</b>	<b>\$0.00</b>	<b>-\$0.03</b>	<b>\$ (54,234.59)</b>	<b>\$98,617.00</b>	<b>\$ 44,382.41</b>	<b>\$1,693,886.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
<b>Revenue</b>																	
Intergovernmental	\$1,752,449.98	\$26,494.48	\$1,778,944.46				\$0.00				\$0.00		\$ 331,446.63	\$98,617.00	\$430,063.63		\$2,209,008.09
Charges for Services	\$949.10		\$949.10				\$0.00				\$0.00		\$ 14.50		\$14.50		\$963.60
Interest	\$4,388.17		\$4,388.17				\$0.00				\$0.00				\$0.00		\$4,388.17
Other			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
<b>Total Revenues</b>	<b>\$1,757,787.25</b>	<b>\$26,494.48</b>	<b>\$1,784,281.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 331,461.13</b>	<b>\$98,617.00</b>	<b>\$430,078.13</b>	<b>\$2,214,359.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>																	
General gvt - administration			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
General gvt - judicial			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Public safety			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Public works and enterprises			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Human services	\$1,637,979.08	\$17.95	\$1,637,997.03				\$0.00				\$0.00		\$ 440,174.69		\$440,174.69		\$2,078,171.72
Conservation and Development			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
<b>Total Expenditures</b>	<b>\$1,637,979.08</b>	<b>\$17.95</b>	<b>\$1,637,997.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 440,174.69</b>	<b>\$0.00</b>	<b>\$440,174.69</b>	<b>\$2,078,171.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess (Deficiency)</b>	<b>\$119,808.17</b>	<b>\$26,476.53</b>	<b>\$146,284.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (108,713.56)</b>	<b>\$98,617.00</b>	<b>-\$10,096.56</b>	<b>\$136,188.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other</b>																	
Sale of Fixed Assets			\$0.00				\$0.00				\$0.00				\$0.00		\$0.00
Transfers In	\$185,137.15		\$185,137.15				\$0.00				\$0.00		\$ 36,547.00		\$36,547.00		\$221,684.15
Transfers Out	\$331,470.55		\$331,470.55				\$0.00				\$0.00		\$ 26,449.16		\$26,449.16		\$357,919.71
<b>Total Other</b>	<b>-\$146,333.40</b>	<b>\$0.00</b>	<b>-\$146,333.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 10,097.84</b>	<b>\$0.00</b>	<b>\$10,097.84</b>	<b>-\$136,235.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Change in Fund Balance</b>	<b>-\$26,525.23</b>	<b>\$26,476.53</b>	<b>-\$48.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (98,615.72)</b>	<b>\$98,617.00</b>	<b>\$1.28</b>	<b>-\$47.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance - Beginning	\$30.75	\$17.95	\$48.70	\$0.00	\$0.00	\$0.00	\$ (0.03)	\$0.00	-\$0.03	\$ (2.41)	\$0.00	-\$2.41	\$46.26	\$0.00	\$0.00	\$0.00	\$46.26
<b>Fund Balance - End of Year</b>	<b>-\$26,494.48</b>	<b>\$26,494.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (0.03)</b>	<b>\$0.00</b>	<b>-\$0.03</b>	<b>\$ (98,618.13)</b>	<b>\$98,617.00</b>	<b>-\$1.13</b>	<b>-\$1.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1.16</b>

# Human Services 1150

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	1150 Human Service	ADJ	Adjusted Human Services
<b>Assets</b>			
Cash & cash equivalents	\$ (4,311.12)		-\$4,311.12
Advances Receivable			\$0.00
A/R			\$0.00
Due from Other Funds			\$0.00
Due from Other Governments			\$0.00
Prepays			\$0.00
<b>Total Assets</b>	\$ (4,311.12)	\$0.00	-\$4,311.12
<b>Liabilities</b>			
A/P			\$0.00
Accrued Payroll			\$0.00
Due to Other Funds			\$0.00
Due to Other Governments			\$0.00
Deferred Revenue		\$4,310.67	-\$4,310.67
<b>Total Liabilities</b>	\$ -	-\$4,310.67	-\$4,310.67
<b>Fund Balance</b>			
Reserved: Program			\$0.00
Reserved: Prepays			\$0.00
Unreserved	\$ 4,311.12	-\$4,311.12	\$0.00
<b>Total Fund Balance</b>	\$ 4,311.12	-\$4,311.12	\$0.00
<b>Total Liabilities &amp; Fund Balance</b>	\$ 4,311.12	-\$8,621.79	-\$4,310.67
<b>Revenue</b>			
Intergovernmental			\$0.00
Charges for Services			\$0.00
Interest			\$0.00
Other			\$0.00
<b>Total Revenues</b>	\$ -	\$0.00	\$0.00
<b>Expenditures</b>			
General gvt - administration			\$0.00
General gvt - judicial			\$0.00
Public safety			\$0.00
Public works and enterprises			\$0.00
Human services	\$ 4,310.67	-\$4,310.67	\$0.00
Conservation and Development			\$0.00
<b>Total Expenditures</b>	\$ 4,310.67	-\$4,310.67	\$0.00
<b>Excess (Deficiency)</b>	\$ (4,310.67)	\$ 4,310.67	\$0.00
<b>Other</b>			
Proceeds from Sale of Fixed Assets			\$0.00
Transfers In			\$0.00
Transfers Out			\$0.00
<b>Total Other</b>	\$ -	\$0.00	\$0.00
<b>Net Change in Fund Balance</b>	\$ (4,310.67)	\$4,310.67	\$0.00
Fund Balance - Beginning	\$ 8,621.79	-\$8,621.79	\$0.00
<b>Fund Balance - End of Year</b>	\$ 4,311.12	-\$4,311.12	\$0.00

# Other Governmental Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

Marcellus

	Liquid Fuels 2000	Affordable Housing 2020	Airport 2100/2150/ 2050	Hazmat 2200	Planning 2790	Court Constable 2400	Adj for Court Constable	Adj Court Constable	Offender ID 2450	Juevenile Court 2460	County Records 2750	Prothonotary 2760	Adjustments to Prothonotary	Adj Prothonotary	CDBG 1720/2579	CSBG 1710
<b>Assets</b>																
Cash & cash equivalents	\$691,515.86	\$140,112.87	\$425,505.08	\$37,485.54	\$52,487.18	\$154,211.43		\$154,211.43	\$236,598.83	\$8,538.28	\$26,226.08	\$27,786.10		\$27,786.10	-\$5,426.92	\$ (56,023.50)
A/R		\$10,000.00	\$81,378.79					\$0.00						\$0.00		\$0.00
Due from Other Funds		\$2,751.88				\$884.22		\$884.22	\$5,585.73	\$202.16	\$1,126.00	\$275.00		\$275.00	\$192.16	\$ 4,106.89
Due from Other Governments			\$0.00					\$0.00						\$0.00	\$101,432.28	\$ 113,810.00
Prepays			\$52,133.92					\$0.00						\$0.00	\$280.14	
<b>Total Assets</b>	<b>\$691,515.86</b>	<b>\$152,864.75</b>	<b>\$559,017.79</b>	<b>\$37,485.54</b>	<b>\$52,487.18</b>	<b>\$155,095.65</b>	<b>\$0.00</b>	<b>\$155,095.65</b>	<b>\$242,184.56</b>	<b>\$8,740.44</b>	<b>\$27,352.08</b>	<b>\$28,061.10</b>	<b>\$0.00</b>	<b>\$28,061.10</b>	<b>\$96,477.66</b>	<b>\$ 61,893.39</b>
<b>Liabilities</b>																
A/P			\$128,973.14	\$443.31		\$8,058.64		\$8,058.64			\$2,551.41	\$1,422.00		\$1,422.00	\$94,745.35	\$ 8,207.73
Accrued Payroll			\$0.00					\$0.00						\$0.00	\$311.91	\$ 5,763.40
Due to other Funds			\$0.00					\$0.00						\$0.00	\$1,420.72	\$ 14,209.54
Due to Other Governments	\$6,320.00		\$0.00					\$0.00						\$0.00	\$0.00	\$0.00
Deferred Revenue			\$0.00					\$0.00						\$0.00	\$0.00	\$ 38,557.00
<b>Total Liabilities</b>	<b>\$6,320.00</b>	<b>\$0.00</b>	<b>\$128,973.14</b>	<b>\$443.31</b>	<b>\$0.00</b>	<b>\$8,058.64</b>	<b>\$0.00</b>	<b>\$8,058.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,551.41</b>	<b>\$1,422.00</b>	<b>\$0.00</b>	<b>\$1,422.00</b>	<b>\$96,477.98</b>	<b>\$ 66,737.67</b>
<b>Fund Balance</b>																
Reserved: Program			\$0.00					\$0.00						\$0.00	\$0.00	\$0.00
Reserved: Prepays			\$0.00					\$0.00						\$0.00	\$0.00	\$0.00
Unreserved	\$685,195.86	\$152,864.75	\$430,044.65	\$37,042.23	\$52,487.18	\$147,037.01	\$0.00	\$147,037.01	\$242,184.56	\$8,740.44	\$24,800.67	\$26,639.10		\$26,639.10	-\$0.32	\$ (4,844.28)
<b>Total Fund Balance</b>	<b>\$685,195.86</b>	<b>\$152,864.75</b>	<b>\$430,044.65</b>	<b>\$37,042.23</b>	<b>\$52,487.18</b>	<b>\$147,037.01</b>	<b>\$0.00</b>	<b>\$147,037.01</b>	<b>\$242,184.56</b>	<b>\$8,740.44</b>	<b>\$24,800.67</b>	<b>\$26,639.10</b>	<b>\$0.00</b>	<b>\$26,639.10</b>	<b>-\$0.32</b>	<b>\$ (4,844.28)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$691,515.86</b>	<b>\$152,864.75</b>	<b>\$559,017.79</b>	<b>\$37,485.54</b>	<b>\$52,487.18</b>	<b>\$155,095.65</b>	<b>\$0.00</b>	<b>\$155,095.65</b>	<b>\$242,184.56</b>	<b>\$8,740.44</b>	<b>\$27,352.08</b>	<b>\$28,061.10</b>	<b>\$0.00</b>	<b>\$28,061.10</b>	<b>\$96,477.66</b>	<b>\$ 61,893.39</b>
<b>Revenue</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
Intergovernmental	\$510,595.81		\$187,226.63	\$7,814.00	\$55,474.06			\$0.00						\$0.00	\$322,169.65	\$ 322,610.00
Charges for Services		\$97,081.27	\$600,602.71	\$35,137.44		\$69,188.67		\$69,188.67	\$83,679.14	\$3,144.77	\$16,342.00	\$7,517.59		\$7,517.59	\$0.00	\$0.00
Fines & Forfeits			\$1,338.08					\$0.00								
Interest	\$2,312.88	\$484.01	\$0.00	\$112.62	\$13.12	\$513.70		\$513.70	\$653.06	\$22.48	\$160.79	\$106.67		\$106.67	\$0.02	\$0.00
Other								\$0.00						\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$512,908.69</b>	<b>\$37,565.28</b>	<b>\$789,167.42</b>	<b>\$43,064.06</b>	<b>\$55,487.18</b>	<b>\$69,702.37</b>	<b>\$0.00</b>	<b>\$69,702.37</b>	<b>\$84,332.20</b>	<b>\$3,167.25</b>	<b>\$16,502.79</b>	<b>\$7,624.26</b>	<b>\$0.00</b>	<b>\$7,624.26</b>	<b>\$322,169.67</b>	<b>\$ 322,610.00</b>
<b>Expenditures</b>																
General gvt - administration								\$0.00			\$40,027.70	\$4,036.27		\$4,036.27	\$0.00	\$0.00
General gvt - judicial						\$53,928.74		\$53,928.74	\$11,868.88	\$0.00				\$0.00	\$0.00	\$0.00
Public safety				\$36,901.02				\$0.00						\$0.00	\$0.00	\$0.00
Public works and enterprises	\$575,106.70		\$813,912.94					\$0.00						\$0.00	\$0.00	\$0.00
Human services		\$45,958.54						\$0.00						\$0.00	\$0.00	\$ 244,232.50
Conservation and development								\$0.00						\$0.00	\$333,432.22	\$0.00
<b>Total Expenditures</b>	<b>\$575,106.70</b>	<b>\$45,958.54</b>	<b>\$813,912.94</b>	<b>\$36,901.02</b>	<b>\$0.00</b>	<b>\$53,928.74</b>	<b>\$0.00</b>	<b>\$53,928.74</b>	<b>\$11,868.88</b>	<b>\$0.00</b>	<b>\$40,027.70</b>	<b>\$4,036.27</b>	<b>\$0.00</b>	<b>\$4,036.27</b>	<b>\$333,432.22</b>	<b>\$ 244,232.50</b>
<b>Excess (Deficiency)</b>	<b>-\$62,198.01</b>	<b>-\$8,393.26</b>	<b>-\$24,745.52</b>	<b>\$6,163.04</b>	<b>\$55,487.18</b>	<b>\$15,773.63</b>	<b>\$0.00</b>	<b>\$15,773.63</b>	<b>\$72,463.32</b>	<b>\$3,167.25</b>	<b>-\$23,524.91</b>	<b>\$3,587.99</b>	<b>\$0.00</b>	<b>\$3,587.99</b>	<b>-\$11,262.55</b>	<b>\$ 78,377.50</b>
<b>Sale of Fixed Assets</b>																
Transfers In			\$0.00					\$0.00						\$0.00	\$0.00	\$0.00
Transfers Out	\$8,821.41	\$17,841.62	\$25,948.26	\$30,879.19	\$0.00	\$17,261.02		\$17,261.02	\$3,914.57	\$0.00	\$6,668.15	\$6,832.93		\$6,832.93	\$6,579.71	\$ 83,221.82
<b>Total Other</b>	<b>-\$8,821.41</b>	<b>-\$17,841.62</b>	<b>-\$31,568.53</b>	<b>\$0.00</b>	<b>-\$3,000.00</b>	<b>-\$17,261.02</b>	<b>\$0.00</b>	<b>-\$17,261.02</b>	<b>-\$3,914.57</b>	<b>\$0.00</b>	<b>-\$6,668.15</b>	<b>-\$6,832.93</b>	<b>\$0.00</b>	<b>-\$6,832.93</b>	<b>\$11,261.91</b>	<b>\$ (83,221.82)</b>
<b>Net Change in Fund Balance</b>	<b>-\$71,019.42</b>	<b>-\$26,234.88</b>	<b>-\$56,314.05</b>	<b>\$6,163.04</b>	<b>\$52,487.18</b>	<b>-\$1,487.39</b>	<b>\$0.00</b>	<b>-\$1,487.39</b>	<b>\$68,548.75</b>	<b>\$3,167.25</b>	<b>-\$30,193.06</b>	<b>-\$3,244.94</b>	<b>\$0.00</b>	<b>-\$3,244.94</b>	<b>-\$0.64</b>	<b>\$ (4,844.32)</b>
Fund Balance - Beginning	\$756,215.28	\$179,099.63	\$486,358.70	\$30,879.19	\$0.00	\$148,524.40	\$0.00	\$148,524.40	\$173,635.81	\$5,573.19	\$54,993.73	\$29,884.04	\$0.00	\$29,884.04	\$0.32	\$ 0.04
<b>Fund Balance - End of Year</b>	<b>\$685,195.86</b>	<b>\$152,864.75</b>	<b>\$430,044.65</b>	<b>\$37,042.23</b>	<b>\$52,487.18</b>	<b>\$147,037.01</b>	<b>\$0.00</b>	<b>\$147,037.01</b>	<b>\$242,184.56</b>	<b>\$8,740.44</b>	<b>\$24,800.67</b>	<b>\$26,639.10</b>	<b>\$0.00</b>	<b>\$26,639.10</b>	<b>-\$0.32</b>	<b>\$ (4,844.28)</b>

Other Governmental Fu  
 Combining Balance sheet and Stateme  
 Dec-12

	ADJ	Adjusted CSBG	OEO-SWP 1730	ADJ	Adjusted OEO-SWP	OEO Weather 1900/1910/ 1920	OEO-Other 1740-1790	Transportation 1810/1820/1830 /1840/7580 & 7581/7582	Special Purpose 7100/7150/ 7540	Adoption 7250	Domestic Relations 7700	ADJ	Adjusted Domestic Relations	911 2252/2250	TOTAL OTHER GVT
<b>Assets</b>															
Cash & cash equivalents		\$-56,023.50	\$ (887.67)		-\$887.67	-\$5,398.80	\$66,446.26	\$328,145.00	\$109,773.28	\$8,615.15	\$273,880.49	-\$39,548.00	\$234,332.49	\$388,317.68	\$2,868,360.22
A/R		\$0.00	\$56,378.57		\$56,378.57	\$1,501.00	\$6,530.34	\$34,031.50	\$0.00				\$0.00	\$51,429.51	\$241,249.71
Due from Other Funds		\$4,106.89	\$ 890.58		\$890.58	\$2,146.62	\$3,494.94	\$16,331.83	\$0.00				\$0.00	\$0.00	\$37,988.01
Due from Other Governments		\$113,810.00			\$0.00	\$14,276.28	\$7,114.00	\$220,553.60	\$0.00		\$92,958.40		\$92,958.40	\$0.00	\$550,144.56
Prepays		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00				\$0.00	\$0.00	\$55,414.06
<b>Total Assets</b>	\$0.00	\$61,893.39	\$ 56,381.48	\$0.00	\$56,381.48	\$12,525.10	\$83,585.54	\$599,061.93	\$112,773.28	\$8,615.15	\$366,838.89	-\$39,548.00	\$327,290.89	\$439,747.19	\$3,753,156.56
<b>Liabilities</b>															
A/P		\$8,207.73	\$ 5,930.44		\$5,930.44	\$469.56	\$15,321.27	\$44,976.17	\$0.00				\$0.00	\$30,280.63	\$341,379.65
Accrued Payroll		\$5,763.40	\$ 1,667.75		\$1,667.75	\$3,201.89	\$2,792.39	\$34,122.87	\$0.00				\$0.00	\$11,845.52	\$59,705.73
Due to other Funds		\$14,209.54	\$ 5,683.22		\$5,683.22	\$7,812.00	\$9,235.36	\$32,678.94	\$0.00				\$0.00	\$0.00	\$71,039.78
Due to Other Governments		\$0.00	\$ 13,594.39	\$29,505.68	\$43,100.07	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$49,420.07
Deferred Revenue		\$-4,845.00	\$33,712.00		\$0.00	\$1,041.65	\$35,253.05	\$487,283.99	\$0.00				\$0.00	\$375,944.76	\$933,235.45
<b>Total Liabilities</b>	-\$4,845.00	\$61,892.67	\$ 26,875.80	\$29,505.68	\$56,381.48	\$12,525.10	\$62,602.07	\$599,061.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$418,070.91	\$1,454,780.68
<b>Fund Balance</b>															
Reserved: Program		\$0.00			\$0.00	\$0.00	\$0.00	-\$328.00	\$0.00				\$0.00	\$0.00	-\$328.00
Reserved: Prepays		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
Unreserved	\$4,844.28	\$0.00	\$ 29,505.68	-\$29,505.68	\$0.00	\$0.00	\$20,984.07	\$327.96	\$112,773.28	\$8,615.15	\$366,838.89	-\$39,548.00	\$327,290.89	\$21,676.28	\$2,298,703.76
<b>Total Fund Balance</b>	\$4,844.28	\$0.00	\$ 29,505.68	-\$29,505.68	\$0.00	\$0.00	\$20,984.07	-\$0.04	\$112,773.28	\$8,615.15	\$366,838.89	-\$39,548.00	\$327,290.89	\$21,676.28	\$2,298,375.76
<b>Total Liabilities &amp; Fund Balance</b>	-\$0.72	\$61,892.67	\$ 56,381.48	\$0.00	\$56,381.48	\$12,525.10	\$83,586.14	\$599,061.93	\$112,773.28	\$8,615.15	\$366,838.89	-\$39,548.00	\$327,290.89	\$439,747.19	\$3,753,156.44
<b>Revenue</b>															
Intergovernmental	\$4,844.28	\$327,454.28	\$ 157,655.25	-\$29,505.68	\$128,149.57	\$78,773.96	\$138,086.36	\$1,526,039.06	\$0.00				\$0.00	\$292,742.32	\$3,574,525.70
Charges for Services		\$0.00			\$0.00	\$0.00	\$56,090.80	\$44,823.66	\$0.00	\$375.00	\$411,325.59	-\$30,591.00	\$441,916.59	\$441,092.33	\$1,836,991.97
Fines & Forfeits		\$0.00												\$0.00	\$1,338.08
Interest		\$0.00	\$ 91.44		\$91.44	\$0.00	\$94.59	\$1,532.79	\$11,347.54	\$26.92	\$784.00		\$784.00	\$1,374.01	\$19,630.64
Other		\$0.00			\$0.00	\$0.00	\$28,210.32	\$0.00	\$0.00		\$3,040.00		\$3,040.00	\$0.00	\$31,250.32
<b>Total Revenues</b>	\$4,844.28	\$327,454.28	\$ 157,746.69	-\$29,505.68	\$128,241.01	\$78,773.96	\$222,482.07	\$1,572,395.51	\$11,347.54	\$401.92	\$412,109.59	-\$39,631.00	\$445,740.59	\$735,208.66	\$5,463,736.71
<b>Expenditures</b>															
General gvt - administration		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$44,063.97
General gvt - judicial		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$464,178.00	\$464,178.00	\$0.00	\$529,975.62
Public safety		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$823,656.08	\$860,557.10
Public works and enterprises		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$1,389,019.64
Human services	\$244,232.50	\$ 121,080.86			\$121,080.86	\$67,097.69	\$163,797.36	\$1,798,328.27	\$0.00				\$0.00	\$0.00	\$2,440,495.22
Conservation and development		\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$333,432.22
<b>Total Expenditures</b>	\$0.00	\$244,232.50	\$ 121,080.86	\$0.00	\$121,080.86	\$67,097.69	\$163,797.36	\$1,798,328.27	\$0.00	\$0.00	\$0.00	\$464,178.00	\$464,178.00	\$823,656.08	\$5,597,543.77
<b>Excess (Deficiency)</b>	\$4,844.28	\$83,221.78	\$ 36,665.83	-\$29,505.68	\$7,160.15	\$11,676.27	\$58,684.71	-\$225,932.76	\$11,347.54	\$401.92	\$412,109.59	-\$430,547.00	-\$18,437.41	-\$88,447.42	-\$133,807.06
<b>Sale of Fixed Assets</b>															
Transfers In		\$0.00			\$0.00	\$0.00	\$0.00	\$630.00	\$0.00				\$0.00	\$0.00	\$630.00
Transfers Out		\$83,221.82	\$ 7,159.25		\$7,159.25	\$14,723.37	\$43,682.45	\$644,005.71	\$0.00				\$118,087.00	\$384,699.00	\$1,424,915.34
<b>Total Other</b>	\$0.00	-\$83,221.82	\$ (7,159.25)	\$0.00	-\$7,159.25	-\$11,677.54	-\$37,698.20	\$225,933.67	\$0.00	\$0.00	-\$272,912.00	\$390,999.00	\$118,087.00	\$90,691.11	\$210,308.65
<b>Net Change in Fund Balance</b>	\$4,844.28	-\$0.04	\$ 29,506.58	-\$29,505.68	\$0.90	-\$1.27	\$20,986.51	\$0.91	\$11,347.54	\$401.92	\$139,197.59	-\$39,548.00	\$99,649.59	\$2,243.69	\$76,501.59
Fund Balance - Beginning	\$0.00	\$0.04	\$ (0.90)	\$0.00	-\$0.90	\$1.27	-\$2.44	-\$0.95	\$101,425.74	\$8,213.23	\$227,641.30	\$0.00	\$227,641.30	\$19,432.59	\$2,221,874.17
<b>Fund Balance - End of Year</b>	\$4,844.28	\$0.00	\$ 29,505.68	-\$29,505.68	\$0.00	\$0.00	\$20,984.07	-\$0.04	\$112,773.28	\$8,615.15	\$366,838.89	-\$39,548.00	\$327,290.89	\$21,676.28	\$2,298,375.76

# Airport Funds

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	Airport 2050	Adjustments for Airport 2050	Adjusted Balances for Airport 2050	Airport Project 2100	Adjustments for Airport 2100	Adjusted Balances for Airport 2050	Wings Over Venango 2150	TOTAL AIRPORT
<b>Assets</b>								
Cash & cash equivalents	\$407,252.99		\$407,252.99	\$ (31,440.55)		-\$31,440.55	\$49,692.64	\$425,505.08
A/R	\$12,239.79		\$12,239.79	\$69,139.00		\$69,139.00		\$81,378.79
Due from Other Funds			\$0.00			\$0.00		\$0.00
Due from Other Governments			\$0.00			\$0.00		\$0.00
Prepays	\$52,133.92		\$52,133.92			\$0.00		\$52,133.92
<b>Total Assets</b>	\$471,626.70	\$0.00	\$471,626.70	\$ 37,698.45	\$0.00	\$37,698.45	\$49,692.64	\$559,017.79
			\$0.00			\$0.00		\$0.00
<b>Liabilities</b>								
A/P	\$28,071.94		\$28,071.94	\$ 100,901.20		\$100,901.20		\$128,973.14
Accrued Payroll			\$0.00			\$0.00		\$0.00
Due to Other Governments			\$0.00			\$0.00		\$0.00
Deferred Revenue			\$0.00			\$0.00		\$0.00
<b>Total Liabilities</b>	\$28,071.94	\$0.00	\$28,071.94	\$ 100,901.20	\$0.00	\$100,901.20	\$0.00	\$128,973.14
			\$0.00			\$0.00		\$0.00
			\$0.00			\$0.00		\$0.00
<b>Fund Balance</b>								
Reserved: Program			\$0.00			\$0.00		\$0.00
Reserved: Prepays			\$0.00			\$0.00		\$0.00
Unreserved	\$443,554.76		\$443,554.76	\$ (63,202.75)		-\$63,202.75	\$49,692.64	\$430,044.65
<b>Total Fund Balance</b>	\$443,554.76	\$0.00	\$443,554.76	\$ (63,202.75)	\$0.00	-\$63,202.75	\$49,692.64	\$430,044.65
			\$0.00			\$0.00		\$0.00
<b>Total Liabilities &amp; Fund Balance</b>	\$471,626.70	\$0.00	\$471,626.70	\$ 37,698.45	\$0.00	\$37,698.45	\$49,692.64	\$559,017.79
			\$0.00			\$0.00		\$0.00
			\$0.00			\$0.00		\$0.00
<b>Revenue</b>								
Intergovernmental			\$0.00	\$ 187,226.63		\$187,226.63		\$187,226.63
Charges for Services	\$600,602.71		\$600,602.71			\$0.00		\$600,602.71
Interest	\$1,177.92		\$1,177.92			\$0.00	\$160.16	\$1,338.08
Other			\$0.00			\$0.00		\$0.00
<b>Total Revenues</b>	\$601,780.63	\$0.00	\$601,780.63	\$ 187,226.63	\$0.00	\$187,226.63	\$160.16	\$789,167.42
			\$0.00			\$0.00		\$0.00
			\$0.00			\$0.00		\$0.00
<b>Expenditures</b>								
General gvt - administration			\$0.00			\$0.00		\$0.00
General gvt - judicial			\$0.00			\$0.00		\$0.00
Public safety			\$0.00			\$0.00		\$0.00
Public works and enterprises	\$609,394.84		\$609,394.84	\$ 204,518.10		\$204,518.10		\$813,912.94
Human services			\$0.00			\$0.00		\$0.00
Conservation and Development			\$0.00			\$0.00		\$0.00
<b>Total Expenditures</b>	\$609,394.84	\$0.00	\$609,394.84	\$ 204,518.10	\$0.00	\$204,518.10	\$0.00	\$813,912.94
			\$0.00			\$0.00		\$0.00
<b>Excess (Deficiency)</b>	-\$7,614.21	\$0.00	-\$7,614.21	\$ (17,291.47)	\$0.00	-\$17,291.47	\$160.16	-\$24,745.52
			\$0.00			\$0.00		\$0.00
<b>Other</b>								
Sale of Fixed Assets			\$0.00			\$0.00		\$0.00
Transfers In			\$0.00	\$ 25,948.26		\$25,948.26		\$25,948.26
Transfers Out	\$57,516.79		\$57,516.79			\$0.00		\$57,516.79
<b>Total Other</b>	-\$57,516.79	\$0.00	-\$57,516.79	\$ 25,948.26	\$0.00	\$25,948.26	\$0.00	-\$31,568.53
			\$0.00			\$0.00		\$0.00
<b>Net Change In Fund Balance</b>	-\$65,131.00	\$0.00	-\$65,131.00	\$ 8,656.79	\$0.00	\$8,656.79	\$160.16	-\$56,314.05
<b>Fund Balance - Beginning</b>	\$508,685.76	\$0.00	\$508,685.76	\$ (71,859.54)	\$0.00	-\$71,859.54	\$49,532.48	\$486,358.70
<b>Fund Balance - End of Year</b>	\$443,554.76	\$0.00	\$443,554.76	\$ (63,202.75)	\$0.00	-\$63,202.75	\$49,692.64	\$430,044.65

# CDBG

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	CDBG 1720	ADJ	Adjusted CDBG	CDBG 2579	ADJ	Adjusted CDBG	TOTAL CDBG
<b>Assets</b>							
Cash & cash equivalents	\$1,005.60		\$1,005.60	\$ (6,432.52)		-\$6,432.52	-\$5,426.92
A/R			\$0.00			\$0.00	\$0.00
Due from Other Funds	\$192.16		\$192.16			\$0.00	\$192.16
Due from Other Governments			\$0.00		\$101,432.28	\$101,432.28	\$101,432.28
Prepays	\$280.14		\$280.14			\$0.00	\$280.14
<b>Total Assets</b>	<b>\$1,477.90</b>	<b>\$0.00</b>	<b>\$1,477.90</b>	<b>\$ (6,432.52)</b>	<b>\$101,432.28</b>	<b>\$94,999.76</b>	<b>\$96,477.66</b>
<b>Liabilities</b>							
A/P	\$7.07		\$7.07	\$ 94,738.28		\$94,738.28	\$94,745.35
Accrued Payroll	\$311.91		\$311.91			\$0.00	\$311.91
Due to Other Funds	\$1,420.72		\$1,420.72			\$0.00	\$1,420.72
Deferred Revenue			\$0.00			\$0.00	\$0.00
<b>Total Liabilities</b>	<b>\$1,739.70</b>	<b>\$0.00</b>	<b>\$1,739.70</b>	<b>\$ 94,738.28</b>	<b>\$0.00</b>	<b>\$94,738.28</b>	<b>\$96,477.98</b>
<b>Fund Balance</b>							
Reserved: Program			\$0.00			\$0.00	\$0.00
Reserved: Prepays			\$0.00			\$0.00	\$0.00
Unreserved	-\$261.80		-\$261.80	\$ (101,170.80)	\$101,432.28	\$261.48	-\$0.32
<b>Total Fund Balance</b>	<b>-\$261.80</b>	<b>\$0.00</b>	<b>-\$261.80</b>	<b>\$ (101,170.80)</b>	<b>\$101,432.28</b>	<b>\$261.48</b>	<b>-\$0.32</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,477.90</b>	<b>\$0.00</b>	<b>\$1,477.90</b>	<b>\$ (6,432.52)</b>	<b>\$101,432.28</b>	<b>\$94,999.76</b>	<b>\$96,477.66</b>
<b>Revenue</b>							
Intergovernmental			\$0.00	\$ 220,737.37	\$101,432.28	\$322,169.65	\$322,169.65
Charges for Services			\$0.00			\$0.00	\$0.00
Interest			\$0.00	\$ 0.02		\$0.02	\$0.02
Other			\$0.00			\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ 220,737.39</b>	<b>\$101,432.28</b>	<b>\$322,169.67</b>	<b>\$322,169.67</b>
<b>Expenditures</b>							
General gvt - administration			\$0.00			\$0.00	\$0.00
General gvt - judicial			\$0.00			\$0.00	\$0.00
Public safety			\$0.00			\$0.00	\$0.00
Public works and enterprises			\$0.00			\$0.00	\$0.00
Human services			\$0.00			\$0.00	\$0.00
Conservation and Development	\$11,352.56		\$11,352.56	\$ 322,079.66		\$322,079.66	\$333,432.22
<b>Total Expenditures</b>	<b>\$11,352.56</b>	<b>\$0.00</b>	<b>\$11,352.56</b>	<b>\$ 322,079.66</b>	<b>\$0.00</b>	<b>\$322,079.66</b>	<b>\$333,432.22</b>
<b>Excess (Deficiency)</b>	<b>-\$11,352.56</b>	<b>\$0.00</b>	<b>-\$11,352.56</b>	<b>\$ (101,342.27)</b>	<b>\$101,432.28</b>	<b>\$90.01</b>	<b>-\$11,262.55</b>
<b>Other</b>							
Sale of Fixed Assets			\$0.00			\$0.00	\$0.00
Transfers In	\$17,841.62		\$17,841.62			\$0.00	\$17,841.62
Transfers Out	\$6,579.71		\$6,579.71			\$0.00	\$6,579.71
<b>Total Other</b>	<b>\$11,261.91</b>	<b>\$0.00</b>	<b>\$11,261.91</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,261.91</b>
<b>Net Change in Fund Balance</b>	<b>-\$90.65</b>	<b>\$0.00</b>	<b>-\$90.65</b>	<b>\$ (101,342.27)</b>	<b>\$101,432.28</b>	<b>\$90.01</b>	<b>-\$0.64</b>
Fund Balance - Beginning	-\$171.15	\$0.00	-\$171.15	\$ 171.47	\$0.00	\$171.47	\$0.32
<b>Fund Balance - End of Year</b>	<b>-\$261.80</b>	<b>\$0.00</b>	<b>-\$261.80</b>	<b>\$ (101,170.80)</b>	<b>\$101,432.28</b>	<b>\$261.48</b>	<b>-\$0.32</b>

# OEO-Weatherization

Combining Balance sheet and Statement of Revenue & Expenses

Dec-12

	Weather DOE 1910	ADJ	Adjusted Weather	Weather LIHEAP 1920	ADJ	Adjusted Weather	TOTAL
<b>Assets</b>							
Cash & cash equivalents	\$ (6,440.45)		-\$6,440.45	\$1,041.65		\$1,041.65	-\$5,398.80
A/R	\$1,501.00		\$1,501.00			\$0.00	\$1,501.00
Due from Other Funds	\$ 2,146.62		\$2,146.62			\$0.00	\$2,146.62
Due from Other Governments	\$ 9,578.59	\$4,697.69	\$14,276.28			\$0.00	\$14,276.28
Prepays			\$0.00			\$0.00	\$0.00
<b>Total Assets</b>	\$ 6,785.76	\$4,697.69	\$11,483.45	\$1,041.65	\$0.00	\$1,041.65	\$12,525.10
<b>Liabilities</b>							
A/P	\$ 469.56		\$469.56			\$0.00	\$469.56
Accrued Payroll	\$ 3,201.89		\$3,201.89			\$0.00	\$3,201.89
Due to Other Funds	\$ 7,812.00		\$7,812.00			\$0.00	\$7,812.00
Deferred Revenue			\$0.00	\$1,040.00	\$1.65	\$1,041.65	\$1,041.65
<b>Total Liabilities</b>	\$ 11,483.45	\$0.00	\$11,483.45	\$1,040.00	\$1.65	\$1,041.65	\$12,525.10
<b>Fund Balance</b>							
Reserved: Program			\$0.00			\$0.00	\$0.00
Reserved: Prepays			\$0.00			\$0.00	\$0.00
Unreserved	\$ (4,697.69)	\$4,697.69	\$0.00	\$1.65	-\$1.65	\$0.00	\$0.00
<b>Total Fund Balance</b>	\$ (4,697.69)	\$4,697.69	\$0.00	\$1.65	-\$1.65	\$0.00	\$0.00
<b>Total Liabilities &amp; Fund Balance</b>	\$ 6,785.76	\$4,697.69	\$11,483.45	\$1,041.65	\$0.00	\$1,041.65	\$12,525.10
<b>Revenue</b>							
Intergovernmental	\$ 74,076.27	\$4,697.69	\$78,773.96			\$0.00	\$78,773.96
Charges for Services			\$0.00			\$0.00	\$0.00
Interest			\$0.00	\$1.36	-\$1.36	\$0.00	\$0.00
Other			\$0.00			\$0.00	\$0.00
<b>Total Revenues</b>	\$ 74,076.27	\$4,697.69	\$78,773.96	\$1.36	-\$1.36	\$0.00	\$78,773.96
<b>Expenditures</b>							
General gvt - administration			\$0.00			\$0.00	\$0.00
General gvt - judicial			\$0.00			\$0.00	\$0.00
Public safety			\$0.00			\$0.00	\$0.00
Public works and enterprises			\$0.00			\$0.00	\$0.00
Human services	\$ 67,097.69		\$67,097.69			\$0.00	\$67,097.69
Conservation and Development			\$0.00			\$0.00	\$0.00
<b>Total Expenditures</b>	\$ 67,097.69	\$0.00	\$67,097.69	\$0.00	\$0.00	\$0.00	\$67,097.69
<b>Excess (Deficiency)</b>	\$ 6,978.58	\$4,697.69	\$11,676.27	\$1.36	-\$1.36	\$0.00	\$11,676.27
<b>Other</b>							
Sale of Fixed Assets			\$0.00			\$0.00	\$0.00
Transfers In	\$ 3,045.83		\$3,045.83			\$0.00	\$3,045.83
Transfers Out	\$ 14,723.37		\$14,723.37			\$0.00	\$14,723.37
<b>Total Other</b>	\$ (11,677.54)	\$0.00	-\$11,677.54	\$0.00	\$0.00	\$0.00	-\$11,677.54
<b>Net Change in Fund Balance</b>	\$ (4,698.96)	\$4,697.69	-\$1.27	\$1.36	-\$1.36	\$0.00	-\$1.27
Fund Balance - Beginning	\$ 1.27	\$0.00	\$1.27	\$0.29	-\$0.29	\$0.00	\$1.27
<b>Fund Balance - End of Year</b>	\$ (4,697.69)	\$4,697.69	\$0.00	\$1.65	-\$1.65	\$0.00	\$0.00



Transportation Fund														
Combining Balance sheet and Statement of Revenue & Expenses														
Dec-12														
	Shared Ride 1810	ADJ	Adjusted Shared Ride	MATP 1820	ADJ	Adjusted MATP	Fixed Route 1840	ADJ	Adjusted Fixed Route	Trans. Rural 1830	ADJ	Adjusted Trans Rural	Total All Adjusted S.Ride/MATP/F. Route/Trans	Capital Transit 7580
<b>Assets</b>														
Cash & cash equivalents	\$ (5,616.37)		-\$5,616.37	\$52,023.65		\$52,023.65	\$ (318,521.36)		\$339,385.50	\$20,864.14		\$0.02	\$67,271.44	\$14,508.75
A/R	\$48,652.50	-\$14,621.00	\$34,031.50			\$0.00				\$0.00		\$0.00	\$34,031.50	
Due from Other Funds	\$ 7,058.76		\$7,058.76	\$2,857.65		\$2,857.65	\$ 6,415.42		\$6,415.42			\$0.00	\$16,331.83	
Due from Other Governments	\$ 24,914.60		\$24,914.60	\$195,639.00		\$195,639.00						\$0.00	\$220,553.60	
Prepays			\$0.00			\$0.00						\$0.00	\$0.00	
<b>Total Assets</b>	<b>\$ 75,009.49</b>	<b>-\$14,621.00</b>	<b>\$60,388.49</b>	<b>\$250,520.30</b>	<b>\$0.00</b>	<b>\$250,520.30</b>	<b>\$ (312,105.94)</b>	<b>\$339,385.50</b>	<b>\$27,279.56</b>	<b>\$0.02</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$338,188.37</b>	<b>\$14,508.75</b>
<b>Liabilities</b>														
A/P	\$ 14,149.90		\$14,149.90	\$5,289.22		\$5,289.22	\$ 10,787.05		\$10,787.05			\$0.00	\$30,226.17	\$14,750.00
Accrued Payroll	\$ 16,657.12		\$16,657.12	\$5,946.10		\$5,946.10	\$ 11,519.65		\$11,519.65			\$0.00	\$34,122.87	
Due to Other Governments	\$ 4,972.86		\$4,972.86	\$22,733.22		\$22,733.22	\$ 4,972.86		\$4,972.86			\$0.00	\$32,678.94	
Deferred Revenue	\$ (0.22)	\$24,608.00	\$24,607.78			\$216,551.76			\$0.00			\$0.00	\$241,159.54	\$17,889.75
<b>Total Liabilities</b>	<b>\$ 35,779.66</b>	<b>\$24,608.00</b>	<b>\$60,387.66</b>	<b>\$33,968.54</b>	<b>\$216,551.76</b>	<b>\$250,520.30</b>	<b>\$ 27,279.56</b>	<b>\$0.00</b>	<b>\$27,279.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$338,187.52</b>	<b>\$32,639.75</b>
<b>Fund Balance</b>														
Reserved: Program	\$ (328.00)		-\$328.00			\$0.00			\$0.00			\$0.00	-\$328.00	
Reserved: Prepays			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
Unreserved	\$ 39,557.83	-\$39,229.00	\$328.83	\$216,551.76	-\$216,551.76	\$0.00	\$ (339,385.50)	\$339,385.50	\$0.00	\$0.02		\$0.02	\$328.85	-\$18,131.00
<b>Total Fund Balance</b>	<b>\$ 39,229.83</b>	<b>-\$39,229.00</b>	<b>\$0.83</b>	<b>\$216,551.76</b>	<b>-\$216,551.76</b>	<b>\$0.00</b>	<b>\$ (339,385.50)</b>	<b>\$339,385.50</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$0.85</b>	<b>-\$18,131.00</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 75,009.49</b>	<b>-\$14,621.00</b>	<b>\$60,388.49</b>	<b>\$250,520.30</b>	<b>\$0.00</b>	<b>\$250,520.30</b>	<b>\$ (312,105.94)</b>	<b>\$339,385.50</b>	<b>\$27,279.56</b>	<b>\$0.02</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$338,188.37</b>	<b>\$14,508.75</b>
	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
<b>Revenue</b>														
Intergovernmental	\$ 328,934.17	-\$39,229.00	\$289,705.17	\$1,068,712.90	-\$216,551.76	\$852,161.14			\$0.00			\$0.00	\$1,141,866.31	\$48,575.00
Charges for Services	\$ 143.55		\$143.55			\$0.00	\$ 44,680.11		\$44,680.11			\$0.00	\$44,823.66	
Interest			\$0.00	\$0.00		\$0.00			\$0.00			\$0.00	\$0.00	\$114.21
Other			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
<b>Total Revenues</b>	<b>\$ 329,077.72</b>	<b>-\$39,229.00</b>	<b>\$289,848.72</b>	<b>\$1,068,712.90</b>	<b>-\$216,551.76</b>	<b>\$852,161.14</b>	<b>\$ 44,680.11</b>	<b>\$0.00</b>	<b>\$44,680.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,186,689.97</b>	<b>\$48,689.21</b>
<b>Expenditures</b>														
General gvt - administration			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
General gvt - judicial			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
Public safety			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
Public works and enterprises			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
Human services	\$ 697,556.14		\$697,556.14	\$640,600.46		\$640,600.46	\$ 393,351.81		\$393,351.81			\$0.00	\$1,731,508.41	\$66,819.86
Conservation and Development			\$0.00			\$0.00			\$0.00			\$0.00	\$0.00	
<b>Total Expenditures</b>	<b>\$ 697,556.14</b>	<b>\$0.00</b>	<b>\$697,556.14</b>	<b>\$640,600.46</b>	<b>\$0.00</b>	<b>\$640,600.46</b>	<b>\$ 393,351.81</b>	<b>\$0.00</b>	<b>\$393,351.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,731,508.41</b>	<b>\$66,819.86</b>
<b>Excess (Deficiency)</b>	<b>\$ (368,478.42)</b>	<b>-\$39,229.00</b>	<b>-\$407,707.42</b>	<b>\$428,112.44</b>	<b>-\$216,551.76</b>	<b>\$211,560.68</b>	<b>\$ (348,671.70)</b>	<b>\$0.00</b>	<b>-\$348,671.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$544,818.44</b>	<b>-\$18,130.65</b>
<b>Sale of Fixed Assets</b>	<b>\$ 630.00</b>		<b>\$630.00</b>			<b>\$0.00</b>			<b>\$0.00</b>			<b>\$0.00</b>	<b>\$630.00</b>	
Transfers In	\$ 472,912.05		\$472,912.05	\$1,923.18		\$1,923.18	\$ 34,347.75	\$339,385.50	\$373,733.25			\$0.00	\$848,568.48	
Transfers Out	\$ 65,831.33		\$65,831.33	\$213,484.26		\$213,484.26	\$ 25,063.12		\$25,063.12			\$0.00	\$304,378.71	
<b>Total Other</b>	<b>\$ 407,710.72</b>	<b>\$0.00</b>	<b>\$407,710.72</b>	<b>-\$211,561.08</b>	<b>\$0.00</b>	<b>-\$211,561.08</b>	<b>\$ 9,284.63</b>	<b>\$339,385.50</b>	<b>\$348,670.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$544,819.77</b>	<b>\$0.00</b>
<b>Net Change in Fund Balance</b>	<b>\$ 39,232.30</b>	<b>-\$39,229.00</b>	<b>\$3.30</b>	<b>\$216,551.36</b>	<b>-\$216,551.76</b>	<b>-\$0.40</b>	<b>\$ (339,387.07)</b>	<b>\$339,385.50</b>	<b>-\$1.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.33</b>	<b>-\$18,130.65</b>
<b>Fund Balance - Beginning</b>	<b>\$ (2.47)</b>	<b>\$0.00</b>	<b>-\$2.47</b>	<b>\$0.40</b>	<b>\$0.00</b>	<b>\$0.40</b>	<b>\$ 1.57</b>	<b>\$0.00</b>	<b>\$1.57</b>	<b>\$0.02</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>-\$0.48</b>	<b>-\$0.35</b>
<b>Fund Balance - End of Year</b>	<b>\$ 39,229.83</b>	<b>-\$39,229.00</b>	<b>\$0.83</b>	<b>\$216,551.76</b>	<b>-\$216,551.76</b>	<b>\$0.00</b>	<b>\$ (339,385.50)</b>	<b>\$339,385.50</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$0.00</b>	<b>\$0.02</b>	<b>\$0.85</b>	<b>-\$18,131.00</b>



# Special Purpose

Combining Balance sheet and Statement of Revenue & Expenses  
Dec-12

	Lindquist 7100	IRA Hazlett 7150	MH/MR 7540	TOTAL Special Purpose
<b>Assets</b>				
Cash & cash equivalents	\$5,601.25	\$66,898.05	\$37,273.98	\$109,773.28
A/R				\$0.00
Due from Other Funds				\$0.00
Due from Other Governments				\$0.00
Prepays			\$3,000.00	\$3,000.00
<b>Total Assets</b>	\$5,601.25	\$66,898.05	\$40,273.98	\$112,773.28
<b>Liabilities</b>				
A/P				\$0.00
Accrued Payroll				\$0.00
Due to Other Funds				\$0.00
Deferred Revenue				\$0.00
<b>Total Liabilities</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Balance</b>				
Reserved: Program				\$0.00
Reserved: Prepays				\$0.00
Unreserved	\$5,601.25	\$66,898.05	\$40,273.98	\$112,773.28
<b>Total Fund Balance</b>	\$5,601.25	\$66,898.05	\$40,273.98	\$112,773.28
<b>Total Liabilities &amp; Fund Balance</b>	\$5,601.25	\$66,898.05	\$40,273.98	\$112,773.28
	YES	YES	YES	YES
<b>Revenue</b>				
Intergovernmental				\$0.00
Charges for Services				\$0.00
Interest	\$18.05	\$11,201.78	\$127.71	\$11,347.54
Other				\$0.00
<b>Total Revenues</b>	\$18.05	\$11,201.78	\$127.71	\$11,347.54
<b>Expenditures</b>				
General gvt - administration				\$0.00
General gvt - judicial				\$0.00
Public safety				\$0.00
Public works and enterprises				\$0.00
Human services				\$0.00
Conservation and Development				\$0.00
<b>Total Expenditures</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Excess (Deficiency)</b>	\$18.05	\$11,201.78	\$127.71	\$11,347.54
<b>Other</b>				
Sale of Fixed Assets				\$0.00
Transfers In				\$0.00
Transfers Out				\$0.00
<b>Total Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Net Change in Fund Balance</b>	\$18.05	\$11,201.78	\$127.71	\$11,347.54
Fund Balance - Beginning	\$5,583.20	\$55,696.27	\$40,146.27	\$101,425.74
<b>Fund Balance - End of Year</b>	\$5,601.25	\$66,898.05	\$40,273.98	\$112,773.28

Combining Balance sheet and Statement of Revenue & Expenses  
 Dec-12

	911 2250	ADJ	Adjusted 911 2250	911 Wireless 2252	ADJ	Adjusted 911 Wireless	TOTAL 911
<b>Assets</b>							
Cash & cash equivalents	\$17,273.42	-\$4,900.50	\$12,372.92	\$375,944.76		\$375,944.76	\$388,317.68
A/R	\$20,494.30	\$30,935.21	\$51,429.51			\$0.00	\$51,429.51
Due from Other Funds			\$0.00			\$0.00	\$0.00
Due from Other Governments			\$0.00			\$0.00	\$0.00
Prepays			\$0.00			\$0.00	\$0.00
<b>Total Assets</b>	<b>\$37,767.72</b>	<b>\$26,034.71</b>	<b>\$63,802.43</b>	<b>\$375,944.76</b>	<b>\$0.00</b>	<b>\$375,944.76</b>	<b>\$439,747.19</b>
<b>Liabilities</b>							
A/P	\$30,280.63		\$30,280.63			\$0.00	\$30,280.63
Accrued Payroll	\$11,845.52		\$11,845.52			\$0.00	\$11,845.52
Due to Other Funds			\$0.00			\$0.00	\$0.00
Deferred Revenue			\$0.00	\$375,944.76		\$375,944.76	\$375,944.76
<b>Total Liabilities</b>	<b>\$42,126.15</b>	<b>\$0.00</b>	<b>\$42,126.15</b>	<b>\$375,944.76</b>	<b>\$0.00</b>	<b>\$375,944.76</b>	<b>\$418,070.91</b>
<b>Fund Balance</b>							
Reserved: Program			\$0.00			\$0.00	\$0.00
Reserved: Prepays			\$0.00			\$0.00	\$0.00
Unreserved	-\$4,358.43	\$26,034.71	\$21,676.28			\$0.00	\$21,676.28
<b>Total Fund Balance</b>	<b>-\$4,358.43</b>	<b>\$26,034.71</b>	<b>\$21,676.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,676.28</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$37,767.72</b>	<b>\$26,034.71</b>	<b>\$63,802.43</b>	<b>\$375,944.76</b>	<b>\$0.00</b>	<b>\$375,944.76</b>	<b>\$439,747.19</b>
<b>Revenue</b>							
Intergovernmental			\$0.00	\$292,742.32		\$292,742.32	\$292,742.32
Charges for Services	\$415,057.62	\$26,034.71	\$441,092.33			\$0.00	\$441,092.33
Interest	\$108.44		\$108.44	\$1,265.57		\$1,265.57	\$1,374.01
Other			\$0.00			\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$415,166.06</b>	<b>\$26,034.71</b>	<b>\$441,200.77</b>	<b>\$294,007.89</b>	<b>\$0.00</b>	<b>\$294,007.89</b>	<b>\$735,208.66</b>
<b>Expenditures</b>							
General gvt - administration			\$0.00			\$0.00	\$0.00
General gvt - judicial			\$0.00			\$0.00	\$0.00
Public safety	\$823,656.08		\$823,656.08			\$0.00	\$823,656.08
Public works and enterprises			\$0.00			\$0.00	\$0.00
Human services			\$0.00			\$0.00	\$0.00
Conservation and Development			\$0.00			\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$823,656.08</b>	<b>\$0.00</b>	<b>\$823,656.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$823,656.08</b>
<b>Excess (Deficiency)</b>	<b>-\$408,490.02</b>	<b>\$26,034.71</b>	<b>-\$382,455.31</b>	<b>\$294,007.89</b>	<b>\$0.00</b>	<b>\$294,007.89</b>	<b>-\$88,447.42</b>
<b>Sale of Fixed Assets</b>							
Transfers in	\$384,699.00		\$384,699.00			\$0.00	\$384,699.00
Transfers Out	\$294,007.89		\$294,007.89			\$0.00	\$294,007.89
<b>Total Other</b>	<b>\$90,691.11</b>	<b>\$0.00</b>	<b>\$90,691.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,691.11</b>
<b>Net Change in Fund Balance</b>	<b>-\$317,798.91</b>	<b>\$26,034.71</b>	<b>-\$291,764.20</b>	<b>\$294,007.89</b>	<b>\$0.00</b>	<b>\$294,007.89</b>	<b>\$2,243.69</b>
Fund Balance - Beginning	\$313,440.48	\$0.00	\$313,440.48	-\$294,007.89	\$0.00	-\$294,007.89	\$19,432.59
Fund Balance - End of Year	-\$4,358.43	\$26,034.71	\$21,676.28	\$0.00	\$0.00	\$0.00	\$21,676.28