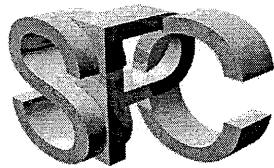


Southwestern Pennsylvania
Commission
Primary Government Only – Financial
Statements and Required Supplementary
and Additional Information
Year Ended June 30, 2010
with Independent Auditor's Report



Southwestern
Pennsylvania
Commission

MaherDuessel
Certified Public Accountants

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SOUTHWESTERN PENNSYLVANIA COMMISSION

YEAR ENDED JUNE 30, 2010

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Independent Auditor's Report

Executive Committee and Commissioners
Southwestern Pennsylvania Commission

We have audited the accompanying financial statements of the governmental activities and each major fund of Southwestern Pennsylvania Commission (Commission) as of and for the year ended June 30, 2010, which collectively comprise the basic financial statements of the Commission's primary government as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express opinions on the financial statements based on our audit. The prior year's summarized comparative information has been derived from the Commission's primary government 2009 financial statements and, in our report dated December 7, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include only the primary government of the Commission, which consists of two funds that comprise the Commission's legal entity. The financial statements do not include financial data for the Commission's legally separate component unit, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Commission's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Commission, as of June 30, 2010, and the changes in its financial position and its cash flows, where applicable, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund for the primary government of the Commission as of June 30, 2010, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis Section on pages i through ii is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements taken as a whole. The accompanying additional information listed in the table of contents is presented for purposes

of additional analysis and is not a required part of the basic financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Mahe Duessel

Pittsburgh, Pennsylvania
December 14, 2010

**SOUTHWESTERN PENNSYLVANIA COMMISSION (SPC)
PRIMARY GOVERNMENT ONLY
MANAGEMENT'S DISCUSSION and ANALYSIS (MD&A)**

This Management's Discussion and Analysis (MD&A) of the financial performance of the Southwestern Pennsylvania Commission (SPC) - Primary Government Only is to provide a summary understanding and analysis of the basic financial statements for the fiscal year ending June 30, 2010. The following summary analysis should be used in conjunction with the included financial statements.

Overview:

- The Independent Auditor's Report expresses an unqualified opinion on the accompanying financial statements.
- Total unrestricted net assets for the fiscal year ending June 30, 2010 equal \$454,790. No change from the previous year.
- Total primary government revenues recognized during the fiscal year were \$7,570,651 vs. \$8,016,762 for the previous year.
- Total federal grant funds recognized for the year equal \$5,271,292 vs. \$4,861,987 as of June 30, 2009.
- Total state grant funds recognized for the year equal \$1,219,880 vs. \$2,066,032 as of June 30, 2009.

Basic Financial Statements – The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the activities of SPC and are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. The SPC accounts and financial position are presented in the Governmental Activities of the Southwestern Pennsylvania Commission. The following summary financial information serves as the basis for the analysis of SPC's financial position.

- **Statement of Net Assets** – this statement summarizes the overall SPC capital structure as to whether company assets were financed by incurring debt or equity. Increases or decreases in net assets and/or liabilities can be a useful indicator as to whether the financial position of SPC is improving or deteriorating. This statement also reflects the overall financial strength of SPC including its governmental-type activities compared to the previous year. Total assets decreased \$107,397 compared to the previous year. In summary, SPC has sufficient assets to cover liabilities at year-end without incurring debt.

SUMMARY

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
ASSETS		
Total cash and cash equivalents	\$ 960,708	\$ 711,430
Accounts receivable	1,243,849	1,600,524
Total Assets	<u>\$ 2,204,557</u>	<u>\$ 2,311,954</u>
LIABILITIES		
Total Liabilities	<u>\$ 1,749,767</u>	<u>\$ 1,857,164</u>
Total Net Assets	<u>\$ 454,790</u>	<u>\$ 454,790</u>

- **Statement of Activities** – this statement demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Generally, this statement is a balanced statement for the Governmental Activities. That is, revenues match expenses. \$7,920,151 in revenues were needed to support total governmental activities. Governmental Activities include the General Expenses of the SPC, the Unified Planning Work Program (UPWP) Highway/Transit Planning, the Special Projects, and the Economic Development Programs. \$6,491,172 in revenues were generated from program grants and contributions, with the remaining \$1,428,979 coming from general revenues and in-kind contributions.

SUMMARY	Program Revenues			Net (expense) revenues and changes in net assets	
	Total Expenses	Charges for Services	Operating grants and contributions	Governmental activities	2009
Total governmental activities	\$ 7,920,151	\$ -	\$ 6,491,172	\$ (1,428,979)	\$ (1,420,935)
Total primary government	\$ 7,920,151	\$ -	\$ 6,491,172	(1,428,979)	(1,420,935)
Total general revenues and transfers				1,428,979	1,420,935
Change in net assets				-	-
Net assets - beginning of year				454,790	454,790
Net assets - end of year				\$ 454,790	\$ 454,790

Balance Sheet – Governmental Funds - the Balance Sheet reports information about SPC’s Governmental Funds financial position as it relates to the General Fund activities and the grants activities, which are restricted in nature. This report includes all assets, liabilities, and unreserved fund balance as of June 30, 2010. Accounts receivable reflect program grant funds due relating to the various planning and economic development programs undertaken by SPC.

Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds reports information on the accrual basis of accounting, which is most commonly found with a quasi-governmental entity. The overall financial health of SPC is a product of its ability to secure federal, state, and local financial assistance grants, along with other contributions to move planning projects forward. In summary, after review of the overall financial position of SPC, it is management’s opinion that there are sufficient fund balance reserves to cover unforeseen charges.

* * * * *

Contacting SPC’s Director of Administration

If you have any questions about this report, please contact SPC’s Director of Administration, 425 Sixth Avenue #2500, Pittsburgh, PA 15219.

SOUTHWESTERN PENNSYLVANIA COMMISSION

STATEMENT OF NET ASSETS

JUNE 30, 2010

(With Comparative Totals at June 30, 2009)

<u>Assets</u>	<u>2010 Governmental Activities</u>	<u>2009 Governmental Activities</u>
Cash and cash equivalents	\$ 960,708	\$ 711,430
Accounts receivable	<u>1,243,849</u>	<u>1,600,524</u>
Total Assets	<u>\$ 2,204,557</u>	<u>\$ 2,311,954</u>
<hr/> Liabilities and Net Assets <hr/>		
Liabilities:		
Accounts payable	\$ 351,046	\$ 719,797
Grant advances	1,006,385	997,899
Deferred revenue	<u>392,336</u>	<u>139,468</u>
Total Liabilities	1,749,767	1,857,164
Net Assets:		
Unrestricted	<u>454,790</u>	<u>454,790</u>
Total Liabilities and Net Assets	<u>\$ 2,204,557</u>	<u>\$ 2,311,954</u>

See accompanying notes to financial statements.

SOUTHWESTERN PENNSYLVANIA COMMISSION

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2010
(With Comparative Totals for Year Ended June 30, 2009)

Functions/Programs	Program Revenues				2009 Totals
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General	\$ 41,064	\$ -	\$ -	\$ -	\$ (41,064)
Highway/transit planning	5,744,022	-	5,024,780	-	(677,750)
Special projects	401,794	-	-	-	(401,794)
Economic development programs	1,733,271	-	1,466,392	-	(266,879)
Total governmental activities	<u>\$ 7,920,151</u>	<u>\$ -</u>	<u>\$ 6,491,172</u>	<u>\$ -</u>	<u>(1,428,979)</u>
General revenues:					
Commission member contributions					424,527
In-kind contributions					574,742
Contributions					26,592
Interest income and other					62,882
Transfers from component unit					332,192
Total general revenues and transfers				<u>1,428,979</u>	<u>1,420,935</u>
Change in Net Assets				-	-
Net assets - beginning of year				<u>454,790</u>	<u>454,790</u>
Net assets - end of year				<u>\$ 454,790</u>	<u>\$ 454,790</u>

See accompanying notes to financial statements.

SOUTHWESTERN PENNSYLVANIA COMMISSION

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2010

(With Comparative Totals at June 30, 2009)

Assets	General	Grants	2010 Totals	2009 Totals
Cash and cash equivalents	\$ -	\$ 960,708	\$ 960,708	\$ 711,430
Due from Special Revenue Fund	506,985	-	506,985	117,967
Accounts receivable	977,495	266,354	1,243,849	1,600,524
Total Assets	\$ 1,484,480	\$ 1,227,062	\$ 2,711,542	\$ 2,429,921
Liabilities and Fund Balance				
Liabilities:				
Accounts payable	-	351,046	\$ 351,046	\$ 719,797
Due to General Fund	-	506,985	506,985	117,967
Grant advances	637,354	369,031	1,006,385	997,899
Deferred revenue	392,336	-	392,336	139,468
Total Liabilities	1,029,690	1,227,062	2,256,752	1,975,131
Fund Balance:				
Unreserved	454,790	-	454,790	454,790
Total Liabilities and Fund Balance	\$ 1,484,480	\$ 1,227,062	\$ 2,711,542	\$ 2,429,921

See accompanying notes to financial statements.

SOUTHWESTERN PENNSYLVANIA COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2010
(With Comparative Totals for Year Ended June 30, 2009)

	General	Grants	2010 Totals	2009 Totals
Revenues:				
Federal grants	\$ -	\$ 5,271,292	\$ 5,271,292	\$ 4,861,987
State grants	-	1,219,880	1,219,880	2,066,032
Commission member contributions	41,064	396,015	437,079	424,527
In-kind contributions	-	492,637	492,637	574,742
Contributions	-	140,630	140,630	26,592
Interest income and other	-	9,133	9,133	62,882
Total revenues	41,064	7,529,587	7,570,651	8,016,762
Other Financing Sources:				
Operating transfers in from component unit	-	349,500	349,500	332,192
Other Financing Uses:				
Operating transfers out to component unit:				
Salaries and employee benefits	-	3,164,203	3,164,203	3,338,851
Consultants	-	1,970,490	1,970,490	1,895,806
Printing and publications	-	19,251	19,251	41,166
Telephone	-	3,228	3,228	3,016
Postage	-	4,661	4,661	6,676
Supplies	-	54,823	54,823	146,814
In-kind services - match	-	492,637	492,637	574,742
Travel and meetings	18,355	155,787	174,142	241,057
Promotion, PR, and advertising	-	50	50	8,838
Communications	22,709	270,268	292,977	288,774
Equipment and computer services	-	35,333	35,333	29,820
Temporary personnel	-	16,529	16,529	21,473
Books, dues, and subscriptions	-	109,744	109,744	51,419
Legal/audit	-	81,118	81,118	90,640
Rent	-	1,141	1,141	1,140
Training and development	-	8,305	8,305	22,292
Indirect costs	-	1,491,519	1,491,519	1,586,430
Total operating transfers out to component units	41,064	7,879,087	7,920,151	8,348,954
Total other financing sources (uses)	(41,064)	(7,529,587)	(7,570,651)	(8,016,762)
Net Change in Fund Balance	-	-	-	-
Fund Balance:				
Beginning of year	454,790	-	454,790	454,790
End of year	\$ 454,790	\$ -	\$ 454,790	\$ 454,790

See accompanying notes to financial statements.

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

1. ORGANIZATION

The Southwestern Pennsylvania Commission (Commission) is a voluntary organization comprising the ten Counties of Allegheny, Armstrong, Beaver, Butler, Fayette, Greene, Indiana, Lawrence, Washington, and Westmoreland, as well as the City of Pittsburgh. It was created under the Regional Planning Law, May 29, 1956, P.L. 1845, as amended, Section 3 of the Intergovernmental Cooperation Act, Number 180, July 12, 1972. The general purpose to be accomplished through the establishment of the Commission is to foster cooperative planning and coordinated effort among local government jurisdictions in southwestern Pennsylvania and to serve as a forum for the discussion of their common problems and aspirations. In keeping with this general purpose, the Commission maintains active programs of transportation planning and programming, economic development planning, and technical assistance to local governments.

The Commission consists of sixty-one voting individuals called Commissioners, which represent the Members of the Commission, the Pennsylvania Department of Transportation, the Governor's Office, the Pennsylvania Department of Community and Economic Development, the Port Authority of Allegheny County, and the Transit Operators Committee. The Commission is managed by Officers elected by the Commissioners.

The Commission has retained the Southwestern Pennsylvania Corporation (Corporation), a component unit, to conduct studies and render services and to perform its administrative functions. All administrative costs and the costs associated with studies or services provided by the Corporation on behalf of the Commission are allocated directly or by an indirect cost allocation plan. The Corporation is a tax-exempt corporation whose operations consist primarily of services provided to the Commission and the operation of the Regional Enterprise Tower.

The Commission maintains an ongoing program of assistance to local governments. It is intended to help local elected officials improve management techniques and fiscal practices that will result in more efficient municipal operations. These intentions are accomplished by producing practical reference manuals, conducting workshops, and furnishing services directly to community officials on a selective basis.

As the designated Metropolitan Planning Organization, the Commission develops a comprehensive transportation plan and a transportation improvement program for the Southwestern Pennsylvania area. The scope of the planning and programming process includes highways, bridges, transit, and airport system elements. Projects must originate in the plan and be consistent with the program to qualify for federal funding. The Commission receives the majority of its funding from the Pennsylvania Department of Transportation.

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

The Commission contributes to the ongoing economic development effort in the region by sponsoring transportation related economic impact studies, when warranted, and by providing technical support services to existing economic development agencies so they can perform their roles more effectively.

The Commission is exempt from federal income tax as a governmental entity defined in Section 115(2) of the Code.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "*Financial Reporting Entity*," the Commission is defined as a primary government. Consistent with applicable guidance, the criteria used by the Commission to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given situation, the Commission reviews the applicability of the following criteria:

The Commission is financially accountable for:

1. Organizations that make up the legal entity.
2. Legally separate organizations if the Commission appoints a voting majority of the organizations' governing body and the Commission is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Commission.
 - a. Impose its Will - If the Commission can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.
 - b. Financial Benefit or Burden - Exists if the Commission (1) is entitled to the organization's resources, or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization, or (3) is obligated in some manner for the debt of the organization.
3. Organizations that are fiscally dependent on the Commission. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes, or set rates or charges, or issue bonded debt without approval by the Commission.

The only entity that should be considered a component unit of the Commission is the Corporation, whose relationship to the Commission is discussed above. These financial statements include the financial position and results of operation of the primary government only, the Commission. Separate financial statements can be obtained that include both the

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

Commission and the Corporation at the Commission's office at 425 Sixth Avenue – Suite 2500, Pittsburgh, PA 15219.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the activities of the Commission. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Commission has no business-type activities.

The statement of net assets presents the financial condition of the governmental activities of the primary government as of year-end.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts paid on behalf of the Commission by the Corporation are reflected on the statement of activities as expenses. The Corporation initially pays for all expenses of the Commission and is subsequently reimbursed by the Commission. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and member contributions associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Commission reports the following major governmental funds:

The Commission General Fund accounts for all the financial resources of the Commission, except for those required to be accounted for in another fund.

The Commission Special Revenue Fund (Grants Fund) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

In-Kind Contributions

In-kind contributions include services provided by various organizations which are recorded at estimated value and volunteer time for specific services, which is recorded at predetermined rates applied on an hourly basis. The services are recognized when the in-kind support is characterized as integral to operations. Contributed support is recognized in the financial statements in accordance with Appalachian Regional Commission regulations.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

Budgets and Budgetary Accounting

The Commission does not have a legally adopted budget that would require a separate budgetary comparison schedule. Budgetary control for the Commission is maintained through enforcement of the related grant provisions.

3. CASH AND CASH EQUIVALENTS

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, insured or collateralized time deposits, and certificates of deposit. The statutes allow pooling of governmental funds for investment purposes.

The deposit and investment policy of the Commission adheres to state statutes. Deposits are maintained in demand accounts. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Commission.

GASB Statement No. 40, "*Deposit and Investment Risk Disclosures*" requires disclosures related to the following deposit and investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. As of year-end, the Commission does not hold any investments, as such, the following is a description of the Commission's deposit risk:

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a formal deposit policy for custodial credit risk. As of June 30, 2010, \$710,708 of the Commission's bank balance of \$960,708 was exposed to custodial credit risk, which is collateralized in accordance with Act 72 of the Pennsylvania state legislature which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have a carrying amount of \$960,708 as of June 30, 2010.

SOUTHWESTERN PENNSYLVANIA COMMISSION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

4. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

Pennsylvania Department of Transportation	\$ 1,083,594
SPC - Grant Program Advances	103,698
Federal Transit Administration	56,338
Other	219
	<hr/>
	<u>\$ 1,243,849</u>

5. CONTINGENCY

The Commission receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of such funds generally requires compliance with contract requirements and is subject to audit. Any disallowed costs resulting from such audits could become a liability of the Commission. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. Management expects such amounts, if any, to be immaterial.

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Commission maintains insurance through an independent insurance carrier for these types of business losses. Settled claims for these risks have not exceeded commercial insurance coverage for the past three years. There have been no significant changes in insurance coverage since the prior fiscal year. Management believes the insurance coverage is sufficient to cover the Commission against potential losses.

Additional Information

SOUTHWESTERN PENNSYLVANIA COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2010
(With Comparative Totals for Year Ended June 30, 2009)

	General	Grants			2010 Totals	2009 Totals
	Commission General Fund	Highway/ Transit Planning	Special Projects	Economic Development Programs		
Revenues:						
Federal grants	\$ -	\$ 4,529,107	\$ -	\$ 742,185	\$ 5,271,292	\$ 4,861,987
State grants	-	495,673	-	724,207	1,219,880	2,066,032
SPC member contributions	41,064	354,757	-	41,258	437,079	424,527
In-kind contributions	-	355,352	-	137,285	492,637	574,742
Contributions	-	-	108,818	31,812	140,630	26,592
Interest income and other	-	9,133	-	-	9,133	62,882
Total revenues	41,064	5,744,022	108,818	1,676,747	7,570,651	8,016,762
Other Financing Sources:						
Operating transfers in from component unit	-	-	292,976	56,524	349,500	332,192
Other Financing Uses:						
Operating transfers out to component unit:						
Salaries and employee benefits	-	2,065,740	235,576	862,887	3,164,203	3,338,851
Consultants	-	1,847,548	30,000	92,942	1,970,490	1,895,806
Printing and publications	-	14,896	1,265	3,090	19,251	41,166
Telephone	-	1,928	-	1,300	3,228	3,016
Postage	-	3,101	-	1,560	4,661	6,676
Supplies	-	50,350	3,249	1,224	54,823	146,814
In-kind services - match	-	355,352	-	137,285	492,637	574,742
Travel and meetings	18,355	97,870	1,381	56,536	174,142	241,057
Promotion, PR, and advertising	-	50	-	-	50	8,838
Communications	22,709	205,419	-	64,849	292,977	288,774
Equipment and computer services	-	25,442	-	9,891	35,333	29,820
Temporary personnel	-	16,529	-	-	16,529	21,473
Books, dues, and subscriptions	-	53,537	7,923	48,284	109,744	51,419
Legal/audit	-	27,067	11,724	42,327	81,118	90,640
Rent	-	1,141	-	-	1,141	1,140
Training and development	-	4,960	-	3,345	8,305	22,292
Indirect costs	-	973,092	110,676	407,751	1,491,519	1,586,430
Total operating transfers out to component units	41,064	5,744,022	401,794	1,733,271	7,920,151	8,348,954
Total other financing sources (uses)	(41,064)	(5,744,022)	(108,818)	(1,676,747)	(7,570,651)	(8,016,762)
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance:						
Beginning of year	454,790	-	-	-	454,790	454,790
End of year	\$ 454,790	\$ -	\$ -	\$ -	\$ 454,790	\$ 454,790