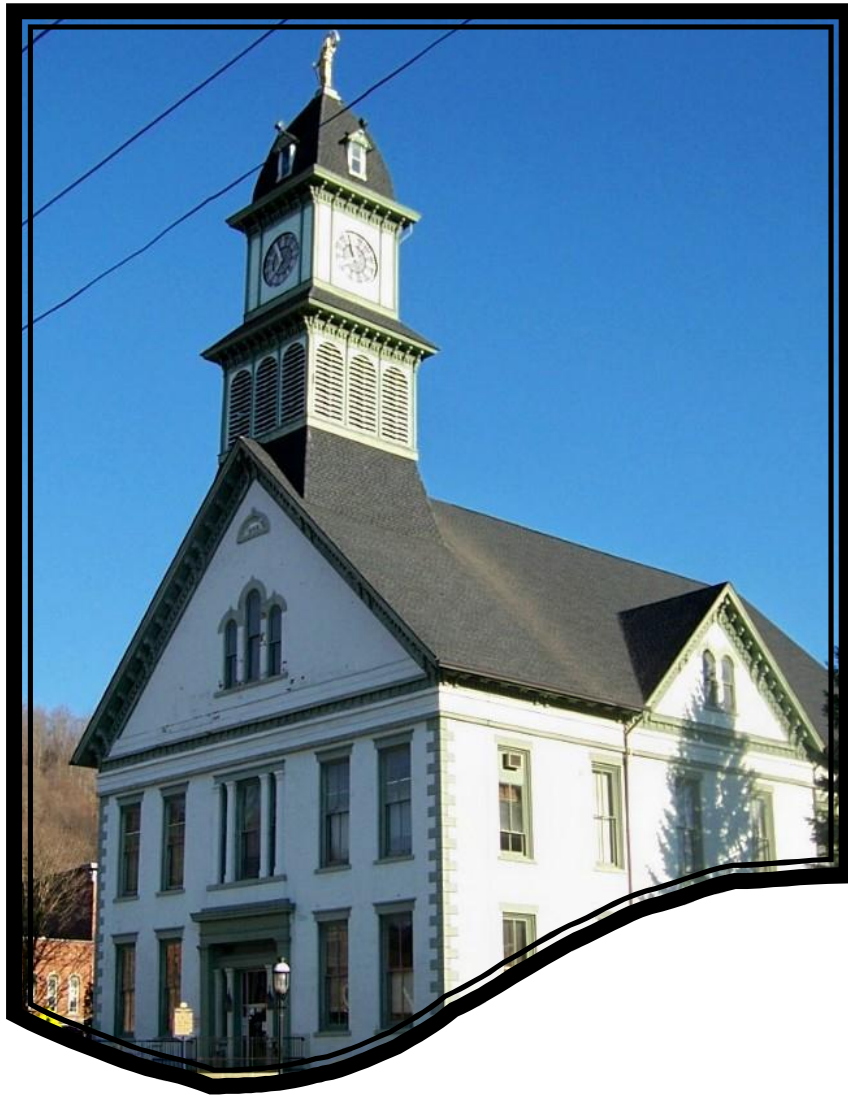


POTTER COUNTY



2011 AUDIT

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2011 AUDIT INTRODUCTION

The Board of Potter County Auditors, in accordance with the requirements of the County Code has prepared this financial report for the year 2011. This report is presented for the purpose of furnishing information to the taxpayers of the County, for filing with the Court of Common Pleas of Potter County and with the Department of Economic Development of Pennsylvania. This report was prepared on the Modified Accrual Basis of Accounting, as enacted by law.

An abbreviated statement has been made for newspaper publication to help curtail County expenses, however; the full report is available for inspection at the Chief Clerk's Office, Suite 200, in the Gunzburger Annex Building and the Potter County website; www.pottercountypa.net.

The Potter County Auditors consider it a rewarding duty to serve the public.

DETAILED STATEMENT OF COUNTY
GENERAL FUND RECEIPTS

Balance, 12/31/2010		19,740,250.59
Assets:		
Assets Accumulated	312,781.00	
Depreciation	(687,599.02)	
TOTAL ASSETS		<u>(374,818.02)</u>
TOTAL BALANCE & ASSETS		<u>\$ 19,365,432.57</u>
Taxes:		
Real Estate Taxes, Current Duplicate	4,042,588.72	
Real Estate Delinquent	528,034.78	
Per Capita Tax, Current Duplicate	41,300.10	
Per Capita, Delinquent	1,716.00	
Hotel Room Rental Tax	2,649.55	
TOTAL TAXES		4,616,289.15
INTEREST ON INVESTMENTS		5,375.47
RENT OF BUILDINGS		168,401.51
Grants and Gifts:		
State:		
Civil Defense (DES)	77,432.61	
Juvenile Probation	13,310.00	
Adult Probation	41,162.77	
Grants to Courts	67,792.00	
District Attorney State Reimb.	122,452.50	
Domestic Relation IV-D	168,443.48	
Military Affairs	22,600.00	
TOTAL GRANTS & GIFTS		513,193.36
Payments in Lieu of Taxes:		
Galeton In Lieu of Taxes	125.15	
Cons. & Natural Resources	321,910.08	
State Game Lands	22,435.58	
Fish Commission Properties	810.00	
Public Utility Taxes	6,432.32	
Fee for Service	36,645.17	
TOTAL PAYMENT IN LIEU OF TAXES		388,358.30

Department Earnings:

Adult Probation Supervision Fees	22,352.26
Assessments	9,107.65
Coroner	1,983.96
Court Costs, etc.	19,053.12
District Attorney	75.00
Filing Fees/Election/Voter Registration	2,570.00
Jail Room & Board	72,568.63
Juror Reimbursement	745.66
Magisterial District Judges	64,330.19
Planning	16,083.00
Prothonotary	40,554.97
Prothonotary Criminal Master Account	151,515.80
Register & Recorder	149,500.64
Sheriff	35,902.82
Tax Claim Bureau	247,373.54
Treasurer	21,616.50

TOTAL DEPARTMENT EARNINGS**855,333.74****Miscellaneous Revenue:**

Cobra Reimbursements	10,949.97
Gas Wells	323.80
Human Service Workmanø Comp Reimbursement	23,552.00
Miscellaneous	1,137.52
PCORP Insurance Claim	2,015.00
Sale of Property/Supplies/Equipment	140.00
Divorce	220,000.00
Capital Reserve	160,000.00
Operational Reserve	205,000.00
Tax Anticipation Loan	375,000.00

TOTAL MISCELLANEOUS REVENUE**998,118.29****Departmental Reimbursements:**

Liquid Fuels Administrative Fee	4,285.75
Roof Loan (Human Services)	5,000.00

TOTAL DEPARTMENTAL REIMBURSEMENTS**9,285.75****TOTAL RECEIPTS****7,554,355.57****TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS****\$ 26,919,788.14**

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

Commissioners:

Salaries of Commissioners	132,548.52
Salaries of Clerical Staff	97,708.45
Benefits	93,504.76
Accrued Vacation & Sick Time	10,127.93
Association Dues	4,956.11
Capital Outlay	2,506.00
Conference & Training	3,655.00
Contracted Services	11,651.62
Office Expenditures	19,926.49
Travel	6,160.42

TOTAL COMMISSIONERS EXPENDITURES

382,745.30

Solicitor:

Salary	46,662.98
Benefits	20,271.47
Clerical Expense	3,738.48
Postage	13.75
Travel	249.99

TOTAL SOLICITOR EXPENDITURES

70,936.67

Information Technology:

Salary	42,350.42
Benefits	22,381.87
Accrued Vacation & Sick Time	3,649.86
Conference & Training	4,473.50
Office Expenditures	6,634.64
Travel	1,376.70

TOTAL INFORMATION TECHNOLOGY EXPENDITURES

80,866.99

County Buildings:

Salaries of Staff	149,145.66
Benefits	79,150.94
Accrued Vacation & Sick Time	16,903.78
Capital Outlay	26,518.00
Contracted Services	18,888.64
Office Expenditures	30,712.63
Maintenance & Repairs	8,742.97
Travel/Fuel	7,218.10
Utilities	30,516.55

TOTAL COUNTY BUILDING EXPENDITURES

367,797.27

Elections:**Voter Registration:**

Salaries	20,256.02
Benefits	10,209.86
Accrued Vacation & Sick Time	2,963.86
Conference & Training	105.00
Office Expenditures	3,019.98
Travel	265.96

TOTAL VOTER REGISTRATION EXPENDITURES **36,820.68**

Conduct of Primary & General Elections:

Salary/Election Officer/Clerk	44,664.99
Benefits	10,230.53
Accrued Vacation & Sick Time	2,963.87
Conference & Training	105.00
Contracted Services	44,681.83
Office Expenditures	16,887.36
Rent	1,400.00
Travel	2,828.47

TOTAL ELECTIONS EXPENDITURES **123,762.05**

Assessment:

Salaries of Officers	31,813.70
Salaries of Staff	21,640.22
Benefits	38,597.09
Accrued Vacation & Sick Time	8,816.06
Conference & Training	1,745.00
Contracted Services	42,678.24
Dues	230.00
Office Expenditures	3,964.31
Maintenance & Repairs	3,012.39
Travel	4,886.99

Homestead/Farmstead Act 7:

Office Expenditures	871.85
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TOTAL TAX ASSESSMENT EXPENDITURES **158,255.85**

Mapping:

Contracted Services	12,000.00
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TOTAL MAPPING EXPENSE **12,000.00**

Treasurer:

Salary of Officer	44,182.84
Salary of Deputy & Staff	30,785.77
Benefits	44,709.44
Accrued Vacation & Sick Time	1,681.76
Conference & Training	350.00
Contracted Services	2,460.00
Bonds	848.00
Dues	400.00
Office Expenditures	2,127.18
Travel	723.78

TOTAL TREASURER EXPENDITURES **128,268.77**

Tax Claim Bureau:		
Salaries of Clerks	21,142.29	
Benefits	19,762.38	
Accrued Vacation & Sick Time	475.71	
Conference & Training	13,382.85	
Dues	150.00	
Office Expenditures	29,485.70	
Judicial Tax Sale	1,030.00	
TOTAL TAX CLAIM BUREAU EXPENDITURES		85,428.93
Tax Collectors:		
Commission on Taxes	158,796.67	
FICA	12,147.66	
Office Expenditures	4,331.02	
Premium on Bonds	3,521.96	
TOTAL TAX COLLECTORS EXPENDITURES		178,797.31
Auditors:		
Salaries	60,055.84	
Benefits	54,918.04	
Capital Outlay	375.00	
Conference & Training	600.00	
Dues	400.00	
Office Expenditures	267.05	
Travel	9,842.13	
TOTAL AUDITORS EXPENDITURES		126,458.06
SINGLE AUDIT (STATE CONDUCTED)		19,790.00
Planning & Zoning:		
Salary of Director	38,747.80	
Salary of Clerk	19,102.06	
Benefits	40,357.86	
Accrued Vacation & Sick Time	7,603.45	
Dues	900.00	
Conference & Training	(13.09)	
Contracted Services	178.06	
Office Expenditures	7,054.97	
Travel	1,255.45	
TOTAL PLANNING & ZONING EXPENDITURES		115,186.56
Recorder of Deeds & Register of Wills:		
Salary of Register & Recorder	50,494.34	
Salaries of Deputies	53,425.05	
Benefits	57,515.87	
Accrued Vacation & Sick Time	8,865.26	
Bonds	840.74	
Dues	800.00	
Capital Outlay	213.31	
Contracted Services	16,924.28	
Office Expenditures	6,949.36	
Travel	99.00	
TOTAL REGISTER & RECORDER EXPENDITURES		196,127.21

Gunzburger Building:		
Contracted Services	37,245.87	
Office Expenditures	37,301.18	
Telephone	53,106.24	
Utilities	87,144.22	
TOTAL GUNZBURGER BUILDING EXPENDITURES		214,797.51

Mapleview Complex:		
Contracted Services	8,589.54	
Office Expenditures	4,836.29	
Utilities	4,858.03	
VA Clinic Communications	1,951.30	
TOTAL MAPLEVIEW COMPLEX EXPENDITURES		<u>20,235.16</u>

TOTAL GENERAL GOVERNMENT **\$ 2,318,274.32**

Sheriff:		
Salary of Sheriff	44,182.84	
Salary of Deputies & Secretary	71,678.91	
Benefits	48,924.43	
Accrued Vacation & Sick Time	15,020.46	
Dues	525.00	
Contracted Services	6,581.58	
License to Carry (Grant)	454.00	
Office Expenditures	3,619.80	
Maintenance & Repairs	2,170.52	
Uniforms	433.80	
Travel	6,795.51	
TOTAL SHERIFF EXPENDITURES		200,386.85

Security Guards:		
Salary of Guards	41,499.79	
Benefits	6,938.99	
Accrued Vacation & Sick Time	1,753.32	
Office Expenditures	94.98	
Uniforms	158.29	
TOTAL SECURITY GUARDS EXPENDITURES		50,445.37

Coroner:		
Salary of Coroner	18,795.66	
Benefits	20,414.25	
Dues	600.00	
Conference & Training	240.00	
Contracted Services	1,600.00	
Office Expenditures	566.09	
Post Mortem Expenditures	2,550.00	
Viewing & Investigation	550.00	
Travel	991.58	
TOTAL CORONER EXPENDITURES		46,307.58

Prothonotary/Clerk of Courts:		
Salary of Prothonotary	50,494.34	
Salary of Deputy/Clerks	51,534.17	
Benefits	60,172.88	
Accrued Vacation & Sick Time	16,228.72	
Bonds	900.00	
Dues	1,019.00	
Contracted Services	21,375.59	
Conference & Training	700.00	
DUI Lab Fees	4,539.00	
Office Expenditures	11,817.69	
Travel	1,939.06	
TOTAL PROTHONOTARY EXPENDITURES		220,720.45
Victims of Juvenile Offenders (VOJO)		
Salary of Clerk	(268.42)	
Benefits	651.54	
TOTAL VOJO EXPENDITURES		383.12
Victim Services (RASA):		
Salary of Clerk	(1,255.15)	
Benefits	1,665.78	
TOTAL VICTIM SERVICE EXPENDITURES		410.63
Domestic Relations:		
Salary of Officer	39,445.64	
Salaries of Staff	71,865.55	
Benefits	78,342.25	
Accrued Vacation & Sick Time	6,016.04	
Conference & Training	1,179.14	
Contracted Services	1,190.00	
Dues	80.00	
Office Expenditures	11,942.15	
Rent	11,400.00	
Utilities/Telephone	8,171.17	
Travel	981.86	
TOTAL DOMESTIC RELATIONS EXPENDITURES		230,613.80
Public Defender:		
Salary of Public Defender	66,083.94	
Salaries of Clerk	19,275.24	
Benefits	40,198.10	
Accrued Vacation & Sick Time	2,207.48	
Contracted Services	21,585.36	
Court Appointed Counsel Fees	25,731.55	
Dues	433.28	
Office Expenditures	2,126.63	
Psychological/Medicals	850.00	
Murder Trials	29,167.94	
Travel	713.30	
TOTAL PUBLIC DEFENDER EXPENDITURES		208,372.82

District Attorney:

Salary of District Attorney	163,602.14
Salary of Assistant District Attorney	35,409.46
Salary of Clerk	33,344.62
Benefits	71,406.81
Accrued Vacation & Sick Time	2,249.87
Conference & Training	355.21
Contracted Services	3,019.59
Dues	1,549.70
Investigating	437.94
Office Expenditures	6,780.87
Prisoner Transport	3,240.80
Travel	2,206.06

TOTAL DISTRICT ATTORNEY EXPENDITURES **323,603.07**

LAW LIBRARY**27,364.88****Courts:**

Salaries of Staff	80,521.23
Benefits	33,959.33
Accrued Vacation & Sick Time	18,094.40
Arbitrations	1,425.00
Contracted Services	9,674.09
Court Appointed Counsel Fees	11,055.88
Dues	820.00
Juror Fees/Mileage	12,243.84
Mediation	11,635.00
Office Expenditures	8,754.62
Psychological/Medicals	430.00
Transcript Fees	2,064.59
Travel	189.00

Jury Commissioners:

Salaries	13,662.48
Dues	400.00
Expenditures	1,996.59

TOTAL COURT EXPENDITURES **206,926.05**

Magisterial District Judge Annette Easton:

Income to County: **\$ 23,360.19**

Expenditures to County:

Salary of Staff	44,465.46
Benefits	41,295.11
Accrued Vacation & Sick Time	2,328.86
Bond	300.00
Capital Outlay	1,242.36
Constable Fees	805.80
Contracted Services	1,396.84
Office Expenditures	3,707.96
Petty Cash	1,600.00
Rent	7,125.00
Utilities/Telephone	1,758.06
Travel	32.40

MDJ ANNETTE EASTON EXPENDITURES **106,057.85**

Magisterial District Judge Barbara Easton:

Income to County: \$ 12,291.03

Expenditures to County:

Salary of Staff	18,505.45
Benefits	17,193.75
Accrued Vacation & Sick Time	285.26
Bond	200.00
Contracted Services	2,622.44
Office Expenditures	3,066.48
Petty Cash	1,200.00
Rent	4,800.00
Telephone	634.13

MDJ BARBARA EASTON EXPENDITURES

48,507.51

Magisterial District Judge Delores Bristol:

Income to County: \$ 28,678.97

Expenditures to County:

Salary of Staff	28,946.89
Benefits	19,405.34
Accrued Vacation & Sick Time	2,903.15
Bond	200.00
Constable Fee	2,262.56
Contracted Services	2,861.60
Office Expenditures	4,538.81
Petty Cash	2,000.00
Rent	7,700.00
Utilities/Telephone	2,335.82

MDJ DELORES BRISTOL EXPENDITURES

73,154.17

TOTAL JUDICIAL EXPENDITURES

\$ 1,743,254.15

Adult Probation:

Salary of Adult Probation Officer	46,152.06
Salary of Staff	132,462.98
Salary of Clerical Staff	14,007.59
Salary/On Call	12,560.00
Benefits	101,743.03
Accrued Vacation & Sick Time	44,435.41
Dues	8.72
Court Reporting Network	1,050.00
In House Detention	1,722.90
Office Expenditures	6,027.50
Maintenance & Repairs	3,490.90
Toxicology	2,644.00
Travel	2,376.26

TOTAL ADULT PROBATION EXPENDITURES

368,681.35

Juvenile Probation:

Salary of Officers	9,258.70
Salary of Clerical Staff	57,793.83
Benefits	32,384.12
Accrued Vacation & Sick Time	9,887.87
Dues	150.00
Conference & Training	95.00
Office Expenditures	1,460.84
Maintenance & Repairs	191.48
Toxicology	1,274.00
Travel	361.65

TOTAL JUVENILE PROBATION EXPENDITURES **112,857.49**

County Jail:

Salary/Officers/Staff/Clerks	572,802.84
Benefits	225,684.31
Accrued Vacation & Sick Time	52,785.28
Bond	200.00
Capital Outlay	115.00
Conference & Training	2,400.00
Contracted Services	60,412.15
Office Expenditures	18,250.29
Prisoner Board Expenditures	304,495.53
Prisoner Medical Expenditures	98,870.80
Uniforms	683.19
Utilities	58,271.54
Travel	1,765.36

TOTAL COUNTY JAIL EXPENDITURES **1,396,736.29**

TOTAL CORRECTIONS EXPENDITURES **\$ 1,878,275.13**

Communications:

Salary of Staff	(19,862.37)
Benefits	(9,466.30)
Accrued Vacation & Sick Time	17,338.72
Contracted Services	2,018.05
Office Expenditures	2,266.24
Utilities	29,512.34

TOTAL COMMUNICATIONS CENTER EXPENDITURES **21,806.68**

Department of Emergency Services:

Salary of Officer	66,299.92
Salary of Staff	34,707.30
Benefits	55,395.18
Accrued Vacation & Sick Time	9,327.02
Conference & Training	3,266.70
Contracted Services	9.65
Dues	215.00
Office Expenditures	6,989.72
Rent	22,401.51
Travel	4,525.31

TOTAL CIVIL DEFENSE (DES) EXPENDITURES **203,137.31**

Military Affairs:		
Salary of Officer	13,837.03	
Benefits	1,760.54	
Burial of Vets/Flags/Headstone Base	6,029.50	
Conference & Training	150.00	
Dues	100.00	
Offices Expenditures	1,456.57	
Travel	897.88	
TOTAL OF MILITARY AFFAIRS EXPENDITURES		24,231.52

Cooperative Extension:		
Salaries of Staff	33,734.90	
Benefits	10,112.74	
Appropriations	81,397.04	
Contracted Services	322.14	
Office Expenditures	448.53	
Utilities	5,572.58	
TOTAL COOPERATIVE EXTENSION EXPENDITURES		131,587.93

Employers Share of Benefits:		
Retirement Fund Contribution	191,506.80	
TOTAL COUNTY SHARE OF EMPLOYEE BENEFITS		191,506.80

Appropriation Expense:		
Area Transportation Authority	10,000.00	
Conservation	45,000.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historic & Civic	8,500.00	
Hospice	1,000.00	
Human Services	355,000.03	
Libraries	45,000.00	
North Fork Dam	500.00	
Pennsylvania Wilds Initia	1,000.00	
Saulter Preserve	1,500.00	
TOTAL APPROPRIATION EXPENDITURES		478,500.03

Miscellaneous Expenses:		
BC/BS Cobra Reimbursements	11,494.85	
County Match/JAIBG	1,112.00	
DUI Program	800.00	
Insurance	63,847.19	
Reimbursements/Refunds	1,567.88	
Sinking Fund	5,533.76	
TOTAL MISCELLANEOUS EXPENSES		84,355.68

Loan Payments:		
Tax Anticipation Principal (Potter County)	500,000.00	
Interest (Potter County)	6,326.72	
Jail Loan:		
Principle	48,726.53	
Interest	1,195.61	
Capital Projects Loan:	66,621.11	
Interest	11,767.59	
Roof Loan (Human Services)		
Principal	4,609.75	
Interest	823.63	
TOTAL LOAN PAYMENT EXPENSE		<u>640,070.94</u>
TOTAL OTHER EXPENDITURES		<u>\$ 1,775,196.89</u>
TOTAL BALANCE OF EXPENDITURES		\$ 7,715,000.49
Capital Assets	19,076,709.89	
Balance in Checking Account, 12/31/2011	277,715.27	
Balance in Payroll Account, 12/31/2011	0.00	
Accounts Receivable	390,609.45	
Accounts Payable	(359,161.94)	
Accrued Vacation & Sick Time	(264,913.40)	
Due to Due from Other Funds	4,141.30	
Prepaid Expense	79,687.08	
BALANCE, 12/31/2011		<u>19,204,787.65</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 26,919,788.14</u>

TAX STATEMENT
2011 AUDIT

Assessed Valuation of Potter County:		
Real Estate	329,716,138.00	
TOTAL ASSESSED VALUATION		329,716,138.00
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	13.5	
Per Capita	5.00	
Number of Taxable	10,005	
Current Tax Levy:		
Real Estate	4,467,653.67	
Per Capita	50,025.00	
TOTAL CURRENT TAX LEVY		\$ 4,517,678.67

SINKING FUND 2003
2011 AUDIT

Year of Issue: 2003	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2010		53,169.08
Principal Paid During, 2011		<u>(5,527.70)</u>
Amount Outstanding, 12/31/2011		<u>\$ 47,641.38</u>
Interest Paid, 2011		\$ 2,406.22

JAIL SINKING FUND BOND ACCOUNT
2011 AUDIT

Year of Issue: 1996	Original Amount: 300,000.00	
Year of Issue: 1998	Additional Amount: 400,000.00	
Amount Outstanding, 12/31/2010		48,726.53
Principal Paid During, 2011		<u>(48,726.53)</u>
Amount Outstanding, 12/31/2011		<u>\$ 0.00</u>
Interest Paid, 2011		\$ 1,195.61

CAPITAL PROJECTS LOAN
2011 AUDIT

Year of Issue: 2010	Original Amount: 350,000.00	
Amount Outstanding, 12/31/2010		283,477.97
Principal Paid During, 2011		<u>(66,621.11)</u>
Amount Outstanding, 12/31/2011		<u>\$ 216,856.86</u>
Interest Paid, 2011		\$ 11,767.59

ROOF LOAN (HUMAN SERVICES)
2011 AUDIT

Year of Issue: 2011	Original Amount: 150,000.00	
Amount Barrowed:		150,000.00
Principal Paid During, 2011		<u>(4,609.75)</u>
Amount Outstanding, 12/31/2011		<u>\$145,390.25</u>
Interest Paid, 2011		\$ 823.63

TAX ANTICIPATION LOAN
2011 AUDIT

Year of Issue: 2011	Original Revolving Borrowing Amount: 1,000,000.00	
Potter County Borrowed, 2011		375,000.00
Potter County Human Services Borrowed, 2011		300,000.00
Principal Paid, By Potter County, 2011		<u>(500,000.00)</u>
Principal Paid By Human Services, 2011		<u>(175,000.00)</u>
Amount Outstanding, 12/31/2011		<u>\$ 0.00</u>
Interest Paid by Potter County, 2011		6,326.72
Interest Paid by Humans Services, 2011		<u>3,648.11</u>
		\$ 9,974.83

COUNTY REAL ESTATE
2011 AUDIT

Townships	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Returned	* Total
Abbott	146,043.99	133,800.20	2,262.50	9,981.42	146,044.12
Allegany	151,274.23	128,012.30	2,018.27	21,243.67	151,274.24
Austin	69,897.35	53,174.68	726.17	15,996.51	69,897.36
Bingham	167,832.69	154,199.37	2,468.91	11,164.41	167,832.69
Clara	66,228.83	55,814.16	941.66	9,473.01	66,228.83
Coudersport 1&2	437,776.83	381,606.31	6,384.70	49,785.82	437,776.83
Eulalia	278,153.08	246,610.87	3,944.64	27,597.56	278,153.07
Galeton 1&2	153,432.65	122,294.33	1,868.01	29,270.32	153,432.66
Genesee	189,349.47	176,260.95	2,917.68	10,170.84	189,349.47
Harrison	231,845.11	206,022.26	3,365.16	22,457.70	231,845.12
Hebron	209,736.34	158,217.38	2,725.02	48,793.93	209,736.33
Hector	150,187.50	138,920.31	2,222.00	9,045.26	150,187.57
Homer	144,144.15	132,083.43	2,363.18	9,697.52	144,144.13
Keating	117,546.68	105,953.69	1,768.64	9,824.36	117,546.69
Oswayo Boro.	17,396.25	14,830.27	219.17	2,346.81	17,396.25
Oswayo Twp.	98,835.09	89,569.04	1,614.25	7,651.82	98,835.11
Pike	119,889.17	112,004.67	1,849.59	6,034.92	119,889.18
Pleasant Valley	33,836.32	29,229.13	497.10	4,110.08	33,836.31
Portage	51,927.20	46,540.11	799.88	4,587.19	51,927.18
Roulette	236,299.78	200,563.39	3,305.17	32,431.22	236,299.78
Sharon	198,893.32	177,485.57	2,845.48	18,562.27	198,893.32
Shinglehouse	124,314.48	108,514.58	1,663.99	14,135.90	124,314.47
Stewardson	59,293.04	57,213.56	925.42	1,154.10	59,293.08
Summit	99,320.46	96,605.18	1,671.92	1,043.35	99,320.45
Sweden	254,495.20	230,998.59	3,763.90	19,732.75	254,495.24
Sylvania	59,335.12	55,520.89	987.17	2,827.03	59,335.09
Ulysses Boro.	91,227.20	83,587.75	1,288.86	6,350.58	91,227.19
Ulysses Twp.	239,780.25	226,451.10	3,493.03	9,836.12	239,780.25
West Branch	224,495.64	212,645.63	3,654.42	8,195.67	224,495.72
Wharton	114,642.97	107,859.02	1,806.57	4,981.43	114,647.02
TOTALS	<u>\$4,537,430.39</u>	<u>\$4,042,588.72</u>	<u>\$66,362.46</u>	<u>\$428,483.57</u>	<u>\$4,537,434.75</u>

*Difference is a variation in cents when balancing

POTTER COUNTY PER CAPITA TAXES
2011 AUDIT

Townships	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Exon's	* Total
Abbott	867.00	812.80	10.20	44.00	867.00
Allegany	1,338.00	1,195.00	16.50	126.50	1,338.00
Austin	1,646.00	1,241.00	14.50	390.50	1,646.00
Bingham	2,033.50	1,788.20	25.30	220.00	2,033.50
Clara	623.00	494.80	7.20	121.00	623.00
Coudersport 1&2	6,871.50	5,612.10	82.40	1,177.00	6,871.50
Eulalia	2,192.50	1,919.50	31.00	242.00	2,192.50
Galeton 1&2	2,082.50	1,750.40	24.10	308.00	2,082.50
Genesee	2,464.50	1,953.30	27.20	484.00	2,464.50
Harrison	2,920.50	2,416.10	36.90	467.50	2,920.50
Hebron	1,685.50	1,588.40	20.10	77.00	1,685.50
Hector	1,039.00	911.00	12.50	115.50	1,039.00
Homer	1,216.00	1,094.40	17.10	104.50	1,216.00
Keating	852.50	693.80	10.20	148.50	852.50
Oswayo Boro.	461.50	380.20	4.30	77.00	461.50
Oswayo Twp.	581.00	463.90	7.10	110.00	581.00
Pike	859.00	743.60	10.90	104.50	859.00
Pleasant Valley	178.00	153.50	2.50	22.00	178.00
Portage	754.50	716.80	10.20	27.50	754.50
Roulette	2,826.00	2,281.90	32.60	511.50	2,826.00
Sharon	2,861.50	2,415.00	34.00	412.50	2,861.50
Shinglehouse	3,896.50	2,597.50	39.50	1,259.50	3,896.50
Stewardson	312.00	307.80	4.20	0.00	312.00
Summit	618.00	565.00	9.00	44.00	618.00
Sweden	2,387.00	2,033.40	29.10	324.50	2,387.00
Sylvania	356.50	345.50	5.50	5.50	356.50
Ulysses Boro.	1,500.50	1,218.60	17.90	264.00	1,500.50
Ulysses Twp.	2,155.00	2,000.80	27.70	126.50	2,155.00
West Branch	1,295.00	1,198.40	19.60	77.00	1,295.00
Wharton	430.00	407.40	6.10	16.50	430.00
TOTALS	<u>\$49,304.00</u>	<u>\$41,300.10</u>	<u>\$595.40</u>	<u>\$7,408.50</u>	<u>\$49,304.00</u>

SAULTER PRESERVE FUND
2011 AUDIT

Balance, 12/31/2010		6,041.41
Receipts:		
Deposits	1,500.00	
Rent	50.00	
Interest	14.58	
TOTAL RECEIPTS		<u>1,564.58</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,605.99</u>
Expenditures:		
Utilities	227.08	
Contracted Maintenance & Repairs	433.20	
Materials & Supplies	463.18	
TOTAL EXPENDITURES		1,123.46
BALANCE, 12/31/2011		6,497.78
ACCOUNTS PAYABLE		<u>(15.25)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,605.99</u>

SINKING FUND 2003
2011 AUDIT

Balance, 12/31/2010		714.13
Receipts:		
County of Potter	5,533.76	
Interest	4.77	
Rent	1,800.00	
TOTAL RECEIPTS		<u>7,338.53</u>
TOTAL RECEIPTS & BALANCE		\$ <u>8,052.66</u>
Expenditures:		
Interest	2,406.22	
Principle	5,527.70	
TOTAL EXPENDITURES		7,933.92
BALANCE, 12/31/2011		<u>118.74</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>8,052.66</u>

HOTEL TAX FUND
2011 AUDIT

Balance, 12/31/2010		1,035.79
Receipts:		
Deposits	107,853.21	
Interest	46.01	
TOTAL RECEIPTS		<u>107,899.22</u>
TOTAL RECEIPTS & BALANCE		\$ <u>108,935.01</u>
Expenditures:		
County of Potter	2,649.55	
Potter County Visitors Assoc.	105,940.79	
TOTAL EXPENDITURES		108,590.34
BALANCE, 12/31/2011		4,961.09
ACCOUNTS RECEIVABLE		16,483.98
ACCOUNTS PAYABLE		<u>(21,100.40)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>108,935.01</u>

FARMLAND PRESERVATION ROLL BACK FUND
2011 AUDIT

Balance, 12/31/2010		34,700.72
Receipts:		
Appropriation	10,000.00	
Interest	139.26	
TOTAL RECEIPTS		<u>10,139.26</u>
TOTAL RECEIPTS & BALANCE		\$ <u>44,839.98</u>
Expenditures:		
Land Purchase	3,274.10	
TOTAL EXPENDITURES		3,274.10
BALANCE, 12/31/2011		<u>41,565.88</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>44,839.98</u>

OPERATIONAL RESERVE FUND
2011 AUDIT

Balance, 12/31/2010		207,656.88
Receipts:		
Interest	172.50	
TOTAL RECEIPTS		<u>172.50</u>
TOTAL RECEIPTS & BALANCE		\$ <u>207,829.38</u>
Expenditures:		
Potter County General Fund	205,000.00	
TOTAL EXPENDITURES		205,000.00
BALANCE, 12/31/2011		<u>2,829.38</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>207,829.38</u>

NORTH FORK DAM FUND
2011 AUDIT

Balance, 12/31/2010		10,748.52
Receipts:		
Appropriation	500.00	
Interest	40.43	
TOTAL RECEIPTS		<u>540.43</u>
TOTAL RECEIPTS & BALANCE		\$ <u>11,288.95</u>
Expenditures:		
Contracted Services	3,200.00	
Maintenance	243.91	
Materials & Supplies	1,316.77	
Utilities	217.00	
TOTAL EXPENDITURES		4,977.68
BALANCE, 12/31/2011		<u>6,311.27</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>11,288.95</u>

NORTH FORK DAM ESCROW
2011 AUDIT

Balance, 12/31/2010		82,108.92
Receipts:		
Escrow	250,000.00	
Interest	141.67	
TOTAL RECEIPTS		<u>250,141.67</u>
TOTAL RECEIPTS & BALANCE		<u>\$332,250.59</u>
Expenditures:		
Contracted Services	222,126.99	
Commonwealth of PA	110,123.60	
TOTAL EXPENDITURES		332,250.59
BALANCE, 12/31/2011		89.61
ACCOUNTS PAYABLE		<u>(89.61)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>332,250.59</u>

CAPITAL PROJECTS FUND
2011 AUDIT

Balance, 12/31/2010		150,434.50
Receipts:		
Deposits	150,000.00	
Interest	338.46	
TOTAL RECEIPTS		<u>150,338.46</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 300,772.96</u>
Expenditures:		
Human Service Building (Roof)	135,100.00	
Tax Anticipation Loan	160,000.00	
Bank Fees	372.00	
TOTAL EXPENDITURES		295,472.00
BALANCE, 12/31/2011		<u>5,300.96</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 300,772.96</u>

VICTIMS OF JUVENILE OFFENDERS GRANT
2011 AUDIT

Balance, 12/31/2010		4.18
Receipts:		
Deposits	8,549.98	
Interest	.40	
TOTAL RECEIPTS		<u>8,550.38</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 8,554.56</u>
Expenditures:		
Salary/Benefits	7,103.59	
Contracted Services	231.45	
Supplies/ Materials	690.07	
Telephone	91.42	
TOTAL EXPENDITURES		8,116.53
BALANCE, 12/31/2011		438.03
ACCOUNTS RECEIVABLE		2,353.98
ACCOUNTS PAYABLE		(2,199.68)
DUE COUNTY FROM PREVIOUS YEARS		<u>(154.30)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 8,554.56</u>

RIGHTS AND SERVICE ACT GRANT
2011 AUDIT

Balance, 12/31/2010		623.95
Receipts:		
Deposits	28,620.52	
Interest	7.65	
TOTAL RECEIPTS		<u>28,628.17</u>
TOTAL RECEIPTS & BALANCE		\$ <u>29,252.12</u>
Expenditures:		
Salary/Benefits	13,579.30	
Contracted Services	1,928.75	
Conference & Training	1,801.63	
Equipment Maintenance	114.00	
Postage	352.00	
Rent	4,800.00	
Supplies	5,551.93	
Travel	248.62	
Utilities	889.77	
TOTAL EXPENDITURES		29,266.00
BALANCE, 12/31/2011		4,149.59
ACCOUNTS RECEIVABLE		3,762.26
ACCOUNTS PAYABLE		(7,871.09)
DUE COUNTY		<u>(54.64)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>29,252.12</u>

JABG GRANT
2011 AUDIT

Balance, 12/31/2010		296.13
Receipts:		
JABG Grant	10,985.23	
County Match	1,112.00	
Interest	1.51	
TOTAL RECEIPTS		<u>12,098.74</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,394.87</u>
Expenditures:		
Salary	8,559.01	
TOTAL EXPENDITURES		8,559.01
BALANCE, 12/31/2011		1,057.86
ACCOUNTS RECEIVABLE		<u>2,778.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,394.87</u>

COUNTY OFFENDER SUPERVISION FUND
2011 AUDIT

Balance, 12/21/2010		37,558.50
Receipts		
Deposits	21,414.55	
Interest	106.30	
TOTAL RECEIPTS		<u>21,520.85</u>
TOTAL RECEIPTS & BALANCE		\$ <u>59,079.35</u>
Expenditures:		
Capital Outlay	23,605.00	
TOTAL EXPENDITURES		23,605.00
BALANCE, 12/31/2011		33,519.70
ACCOUNTS RECEIVABLE		<u>1,954.65</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>59,079.35</u>

JUVENILE RESTITUTION FUND
2011 AUDIT

Balance, 12/31/2010		12,159.40
Receipts:		
Deposits	758.00	
Interest	28.12	
TOTAL RECEIPTS		<u>786.12</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,945.52</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2011		12,187.52
ACCOUNTS RECEIVABLE		<u>758.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,945.52</u>

COUNTY LIQUID FUEL FUND
2011 AUDIT

Balance, 12/31/2010		112,429.81
Receipts:		
Commonwealth of PA	72,813.38	
Interest	232.95	
TOTAL RECEIPTS		<u>73,046.33</u>
TOTAL RECEIPTS & BALANCE		\$ <u>185,476.14</u>
Expenditures:		
Apportioned to Boroughs	13,999.95	
Apportioned to Townships	56,868.17	
P C Commissioners	76.91	
TOTAL EXPENDITURES		70,945.03
BALANCE, 12/31/2011		<u>114,531.11</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>185,476.14</u>
TOTAL UNPAID ENCUMBRANCES:		<u>\$ 48,196.79</u>
TOTAL UNENCUMBERED BALANCE:		<u>\$ 66,334.32</u>

COUNTY IMPROVEMENT FUND
2011 AUDIT

Balance, 12/31/2010		8,177.46
Receipts:		
Deposits	7,304.00	
Interest	51.42	
TOTAL RECEIPTS		<u>7,355.42</u>
TOTAL RECEIPTS & BALANCE		\$ <u>15,532.88</u>
Expenditures:		
CDW Government, Inc.	9,845.00	
TOTAL EXPENDITURES		9,845.00
BALANCE, 12/31/2011		5,101.88
ACCOUNTS RECEIVABLE		<u>586.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>15,532.88</u>

HPRP FUND
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts:		
Deposits	17,171.00	
TOTAL RECEIPTS		<u>17,171.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 17,171.00</u>
Expenditures:		
Northern Tier Comm.	17,171.00	
TOTAL EXPENDITURES		17,171.00
BALANCE, 12/31/2011		0.00
ACCOUNTS RECEIVABLE		3,650.00
ACCOUNTS PAYABLE		<u>(3,650.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 17,171.00</u>

GROWING GREENER II
2011 AUDIT

Balance, 12/31/2010		8,678.13
Receipts:		
Deposits	185,676.10	
TOTAL RECEIPTS		<u>185,676.10</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 194,354.23</u>
Expenditures:		
Alleghany Bank Stabilization	400.00	
Bingham Township	22,000.00	
Hebron Township	41,246.98	
Stewardson Township	34,659.55	
Sweden Township	36,283.09	
Shinglehouse Park	20,000.00	
Chapman	4,590.40	
Clark	10,115.20	
Davis	15,208.00	
North Fork Dam	51,476.00	
TOTAL EXPENDITURES		235,979.22
BALANCE, 12/31/2011		6,013.99
ACCOUNTS RECEIVABLE		15,608.00
ACCOUNTS PAYABLE		<u>(63,246.98)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 194,354.23</u>

VICTIM IMPACT PANEL
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts:		
Deposits	2,115.00	
TOTAL RECEIPTS		<u>2,115.00</u>
TOTAL RECEIPTS & BALANCE		<u>2,115.00</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2011		<u>2,115.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 2,115.00</u>

PRE-DISATER MITIGATION FUND
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts:		
Deposits	30,655.75	
Interest	29.42	
TOTAL RECEIPTS		<u>30,685.17</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 30,685.17</u>
Expenditures:		
GMR Consulting	9,155.00	
Transfer to General Fund	10,000.00	
TOTAL EXPENDITURES		19,155.00
BALANCE, 12/31/2011		<u>11,530.17</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 30,685.17</u>

RETIREMENT FUND
CHECKING ACCOUNT
2011 AUDIT

Balance, 12/31/2010		\$ 380,856.36
Receipts:		
Member Contribution	391,540.91	
Accumulated Required Contribution	319,178.00	
Interest	86.49	
TOTAL RECEIPTS		<u>710,805.40</u>
TOTAL BALANCE & RECEIPTS		\$ <u>1,091,661.76</u>
Expenditures:		
Annuity Payments	397,674.95	
C.S. McKee	53,903.27	
Citizens Bank	9,463.44	
Hay Group	18,809.55	
Members Accumulation Withdrawals	194,515.87	
Wells Fargo	13,764.61	
FWT	17,534.00	
Direct Deposit Service Fee	180.00	
United States Treasury	1,000.00	
TOTAL EXPENDITURES		706,845.69
BALANCE, 12/31/2011		67,817.25
ACCOUNTS RECEIVABLE		319,178.00
ACCOUNTS PAYABLE		<u>(2,179.18)</u>
TOTAL EXPENDITURES & BALANCE		\$1,091,661.76

POTTER COUNTY
EMPLOYEE'S RETIREMENT FUND 2011 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR END
DECEMBER 31, 2011

Total Assets (cost value)-January 1, 2011	\$9,714,421.06
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ADDITIONS

Member contributions (incl. /Mbr. Share of milit./l.a.)	391,540.93
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Member purchase of County share of milit. /l.a.	0.00
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County contributions	319,178.00
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Investment Income:

Interest	113,193.87
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Dividends	118,816.96
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Realized capital gain/losses	573,248.87
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Net accrued interest/other	4,690.13
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Miscellaneous	57,520.52
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TOTAL ADDITIONS	+\$1,578,189.28
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DEDUCTIONS

Member contributions refunded	52,518.87
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Retirement allowances paid (includes C-O-L and accum.

Deduct. W/d under Opt. 4)	530,758.09
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Death benefits	33,209.26
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Administrative expenses	16,008.00
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Investment expenses	67,667.88
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Miscellaneous	57,023.36
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TOTAL DEDUCTIONS	-\$ 757,185.46
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<u>NET INCREASE</u>	\$ 821,003.82
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Total Assets (cost value) December 31, 2011	\$ 10,535,424.88
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Unrealized appreciation/depreciation	347,516.34
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Total Assets (market value) December 31, 2011	\$ 10,882,941.22
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**STATEMENT PRODUCED FROM UN-AUDITED C.S. MCKEE AND AUDITED COUNTY
HELD RETIREMENT FUND.**

STATEMENT OF PLAN ASSETS AND LIABILITIES- AS OF DECEMBER 31, 2011

<u>ASSETS</u>	<u>COST VALUE</u>	<u>MARKET VALUE</u>
Cash and Short-Term Investments	\$ <u>797,833.87</u>	\$ <u>797,833.87</u>
Receivables	<u>33,087.86</u>	<u>33,087.86</u>
Investments:		
U.S. Government Obligations	<u>1,801,734.47</u>	<u>1,828,925.88</u>
Corporate Bonds	<u>1,052,519.26</u>	<u>1,131,331.37</u>
Preferred Stock	<u> </u>	<u> </u>
Common Stock	<u>4,949,960.81</u>	<u>5,231,367.78</u>
International Stock	<u> </u>	<u> </u>
Mutual Funds	<u>1,124,790.79</u>	<u>1,054,756.63</u>
Miscellaneous/Mortgage/etc.	<u>726,288.27</u>	<u>748,290.33</u>
Municipal	<u>49,209.55</u>	<u>57,347.50</u>
 TOTAL ASSETS DECEMBER 31, 2011	 <u>\$ 10,535,424.88</u>	 <u>\$ 10,882,941.22</u>

Individual member accounts (include interest that was credited for all refunds, deaths, and retirements) that occurred in 2011. **\$ 203,145.23**

Authorized rate of interest to be credited to Member Accounts in 2012 **5.5%**

EMERGENCY REPOSE HAZARDOUS MATERIAL FUND
2011 AUDIT

Balance, 12/31/2010		27,358.70
Receipts:		
Deposits	48,384.75	
Interest	25.26	
TOTAL RECEIPTS		<u>48,410.01</u>
TOTAL RECEIPTS & BALANCE		\$ <u>75,768.71</u>
Expenditures:		
Salaries	2,072.49	
Benefits	253.10	
Conference & Training	5,409.43	
Contracted Services	2,830.00	
Equipment Maintenance	5,242.78	
Materials & Supplies/Other	8,531.90	
Insurance	11,733.64	
Postage	724.28	
Telephone	1,928.55	
Travel	6,613.20	
Utilities	1,025.01	
TOTAL EXPENDITURES		46,364.38
BALANCE, 12/31/2011		20,852.96
ACCOUNTS RECEIVABLE		23,843.49
ACCOUNTS PAYABLE		(15,327.12)
PREPAIDS		<u>35.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>75,768.71</u>

911 WIRELESS FUND
2011 AUDIT

Balance, 12/31/2010		806,419.95
Receipts:		
Deposits	303,711.52	
Interest	3,042.75	
TOTAL RECEIPTS		<u>306,754.27</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,113,174.22</u>
Expenditures:		
Personnel	329,796.06	
Administrative	7,584.73	
Back Up Power	3,379.79	
Console	29,820.59	
Digital Microwave	82,609.80	
GIS Data & Mapping	119,264.18	
Public Education	1,525.98	
Miscellaneous	90,622.40	
Telephone Companies/Systems	15,811.90	
Tower Sites	88.88	
Training	1,439.81	
TOTAL EXPENDITURES		681,944.12
BALANCE, 12/31/2011		374,053.55
ACCOUNTS RECEIVABLE		62,306.86
ACCOUNTS PAYABLE		<u>(5,130.31)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 1,113,174.22</u>

EMERGENCY MANAGEMENT 911 FUND
2011 AUDIT

Balance, 12/31/2010		47,952.57
Receipts:		
Deposits	163,696.78	
Interest	95.62	
TOTAL RECEIPTS		<u>163,792.40</u>
TOTAL RECEIPTS & BALANCE		\$ <u>211,744.97</u>
Expenditures:		
Salaries/Benefits	207.75	
On Call	2,700.00	
Maintenance	4,536.41	
Materials & Supplies	2,423.66	
Travel	42.98	
Contracted Services	4,402.99	
Equipment	41,908.95	
Telephone Companies	18,533.71	
Administrative	4,476.55	
Console	7,465.01	
Training	1,426.90	
GIS Data & Mapping	12,020.37	
Digital Microwave	32.88	
Personnel	585.57	
Professional Services	22,753.68	
Miscellaneous	46,755.54	
Tower Sites	18,780.77	
TOTAL EXPENDITURES		189,053.72
BALANCE, 12/31/2011		1,581.47
ACCOUNTS RECEIVABLE		16,548.31
ACCOUNTS PAYABLE		(2,545.53)
PREPAIDS		<u>7,107.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>211,744.97</u>

WEST NILE VIRUS FUND
2011 AUDIT

Balance, 12/31/2010		45.40
Receipts:		
Interest	.17	
TOTAL RECEIPTS		<u>.17</u>
TOTAL RECEIPTS & BALANCE		\$ <u>45.57</u>
Expenditures:	45.57	
TOTAL EXPENDITURES		45.57
BALANCE, 12/31/2011		<u>0.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>45.57</u>

THIS ACCOUNT HAS BEEN CLOSED

DES BUILDING IMPROVEMENT FUND
2011 AUDIT

Balance, 12/31/2010		(544.01)
Receipts:		
Deposits	54,782.33	
Interest	216.00	
TOTAL RECEIPTS		<u>54,998.33</u>
TOTAL RECEIPTS & BALANCE		\$ <u>54,454.32</u>
Expenditures:		
Contracted Services	9,527.94	
Materials & Supplies	262.69	
TOTAL EXPENDITURES		9,790.63
BALANCE, 12/31/2011		<u>44,663.69</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>54,454.32</u>

CITIZENS CORP GRANT
2011 AUDIT

Balance, 12/31/2010		(275.98)
Receipts:		
Deposits	672.59	
Interest	.46	
TOTAL RECEIPTS		<u>673.05</u>
TOTAL RECEIPTS & BALANCE		<u>397.07</u>
Expenditures:		
Postage	3.01	
Materials & Supplies	2,318.77	
Conference & Training	1,241.97	
Travel	115.38	
TOTAL EXPENDITURES		3,679.13
BALANCE, 12/31/2011		5.55
ACCOUNTS PAYABLE		(3.01)
STILL DUE COUNTY		<u>(3,284.60)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 397.07</u>

HAVA GRANT
2011 AUDIT

Balance, 12/31/2010		18,195.40
Receipts:		
Deposits	23,191.99	
Interest	82.05	
TOTAL RECEIPTS		<u>23,274.04</u>
TOTAL RECEIPTS & BALANCE		\$ <u>41,469.44</u>
Expenditures:		
P.C. Commissioners	13,681.73	
TOTAL EXPENDITURES		13,681.73
BALANCE TITLE II, 12/31/2011		5,644.12
BALANCE SECTION 101, 12/31/2011		<u>22,143.59</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>41,469.44</u>

DIRECT DEBIT FUND
2011 AUDIT

Balance, 12/31/2010		14,347.64
Receipts:		
Deposits	71,747.32	
TOTAL RECEIPTS		<u>71,747.32</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 86,094.96</u>
Expenditures:		
Withdrawals	81,662.99	
TOTAL EXPENDITURES		81,662.99
BALANCE, 12/31/2011		8,192.85
ACCOUNTS PAYABLES		<u>(3,760.88)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 86,094.96</u>

911 VOIP FUND
2011 AUDIT

Balance, 12/31/2010		30,101.64
Receipts		
Deposits	23,443.96	
Interest	178.72	
TOTAL RECEIPTS		<u>23,662.68</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 53,724.32</u>
Expenditures		
Withdrawals	4,420.00	
TOTAL EXPENDITURES		4,420.00
BALANCE, 12/31/2011		45,561.71
ACCOUNTS RECEIVABLE		<u>3,742.61</u>
TOTAL BALANCE & EXPENDITURES		<u>\$ 53,724.32</u>

REGISTER & RECORDER
2011 AUDIT

Balance, 12/31/2010		12,249.90
Receipts:		
Deposits	532,574.36	
Commissions	17,957.45	
Redeterminations	703.90	
TOTAL RECEIPTS		<u>551,235.71</u>
TOTAL RECEIPTS & BALANCE		\$ <u>563,485.61</u>

Expenditures:		
PA Department of Revenue	61,661.27	
Commonwealth of PA	48.00	
Recorder of Deeds	126,216.19	
Register of Wills	23,911.95	
Potter County Commissioners (Cubicle Rent)	16,380.00	
Recorder of Deeds Improvement Fund	10,956.00	
Potter County Improvement Fund	7,304.00	
Bank Charges/Returned Deposits	52.75	

Schools:		
Austin	6,620.84	
Coudersport	60,828.44	
Galeton	29,233.93	
Keystone	2,729.88	
Northern Potter	33,204.13	
Oswayo Valley	17,542.21	
Port Allegany	3,944.12	

Boroughs & Townships:		
Abbott Township	8,984.14	
Allegany Township	4,302.13	
Austin Borough	163.35	
Bingham Township	4,976.66	
Clara Township	1,505.28	
Coudersport Borough	18,330.44	
Eulalia Township	9,856.54	
Galeton Borough	4,499.43	
Genesee Township	2,971.95	
Harrison Township	8,571.38	
Hebron Township	7,205.66	
Hector Township	3,330.32	
Homer Township	5,501.80	
Keating Township	2,478.03	
Oswayo Borough	788.90	
Oswayo Township	3,343.16	
Pike Township	4,215.04	
Pleasant Valley Township	812.42	

REGISTER & RECORDER (continued)

Portage Township	1,296.79	
Roulette Township	3,131.69	
Sharon Township	7,394.83	
Shinglehouse Borough	4,510.01	
Stewardson Township	2,729.88	
Summit Township	4,268.20	
Sweden Township	13,788.07	
Sylvania Township	1,140.69	
Ulysses Borough	3,829.94	
Ulysses Township	8,604.88	
West Branch Township	10,029.86	
Wharton Township	1,541.96	
TOTAL EXPENDITURES		554,737.14
BALANCE, 12/31/2011		57,491.85
ACCOUNTS RECEIVABLE		1,128.07
ACCOUNTS PAYABLE		(49,871.45)
TOTAL EXPENDITURES & BALANCE		\$ <u>563,485.61</u>

RECORDER OF DEEDS IMPROVEMENT FUND
2011 AUDIT

Balance, 12/31/2010		9,985.67
Deposits	10,956.00	
Interest	17.26	
TOTAL RECEIPTS		<u>10,973.26</u>
TOTAL RECEIPTS & BALANCE		\$ <u>20,958.93</u>
Expenditures:		
Office Equipment	4,537.44	
Contracted Services	9,470.00	
TOTAL EXPENDITURES		14,007.44
BALANCE, 12/31/2011		6,072.49
ACCOUNTS RECEIVABLE		<u>879.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>20,958.93</u>

DIVORCE FUND
2011 AUDIT

Balance, 12/31/2010		58,536.75
Receipts:		
Deposits	271,620.00	
Interest	1,103.60	
TOTAL RECEIPTS		<u>272,723.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 331,260.35</u>
Expenditures:		
Salaries	76,101.46	
Potter County Commissioners (TA Loan)	220,000.00	
Materials & Supplies	3,965.61	
Postage	2,818.70	
TOTAL EXPENDITURES		302,885.77
BALANCE, 12/31/2011		27,622.65
ACCOUNTS RECEIVABLE		19,058.00
ACCOUNTS PAYABLE		<u>(18,306.07)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 331,260.35</u>

PROTHONOTARY CHECKING ACCOUNT
CITIZEN & NORTHERN
2011 AUDIT

Balance, 12/31/2010		(2,055.93)
Receipts:		
Deposits	606,380.02	
Deposit Adjustment	.42	
TOTAL RECEIPTS		<u>606,380.44</u>
TOTAL RECEIPTS & BALANCE		\$ <u>604,324.51</u>
Expenditures:		
Act 119	324.00	
Advertising	588.00	
Automation	35,946.50	
County of Potter (Civil)	39,956.26	
Divorce Filings	271,620.00	
PFA	125.00	
PA Dept. of Revenue	233,171.89	
Passports	10,645.80	
Postmaster	526.45	
Potter County Sheriff	1,052.00	
Prothonotary	181.00	
Mediation/Psychological	10,904.71	
Refunds	35.50	
Support/Appeal	73.50	
Bank Charges	137.11	
TOTAL EXPENDITURES		605,287.72
BALANCE, 12/31/2011		40,402.84
ACCOUNTS PAYABLE		<u>(41,366.05)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>604,324.51</u>

CLERK OF COURTS SAVINGS
2011 AUDIT

Balance, 12/31/2010		495.90
Receipts:		
Interest	.92	
TOTAL RECEIPTS		<u>.92</u>
TOTAL RECEIPTS & BALANCE		\$ <u>496.82</u>
Expenditures:		
	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2011		<u>496.82</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>496.82</u>

CLERK OF COURTS
NORTHWEST SAVINGS
2011 AUDIT

Balance, 12/31/2010		53,100.29
Receipts:		
Deposits	43,924.47	
Interest	57.01	
TOTAL RECEIPTS		<u>43,981.48</u>
TOTAL RECEIPTS & BALANCE		\$ <u>97,081.77</u>
Expenditures:		
County of Potter	1,105.81	
Refunds	56,523.00	
TOTAL EXPENDITURES		57,628.81
BALANCE, 12/31/2011		<u>39,452.96</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>97,081.77</u>

CLERK OF COURTS (CRIMINAL)
FIRST NATIONAL BANK
2011 AUDIT

Balance, 12/31/2010		11,404.95
Receipts:		
Deposits	351,176.77	
Voids (2009/2010)	398.73	
TOTAL RECEIPTS		<u>351,575.50</u>
TOTAL RECEIPTS & BALANCE		\$ <u>362,980.45</u>

Expenditures:		
County of Potter	151,471.50	
PA Dept. of Revenue	93,356.30	
P.C. District Attorney	6,312.70	
P.C. Probation	21,414.55	
P.C. Prothonotary	3,139.52	
P.C. Treasurer	950.89	
Restitutions	58,624.93	
Substance Abuse Fund	5,246.49	
Lab Fees	36.51	
Boroughs & Townships:		
Allegany Township	56.21	
Austin Borough	237.50	
Coudersport Borough	7,148.81	
Eulalia Township	51.29	
Galeton Borough	2,513.99	
Shinglehouse Borough	102.18	
Ulysses Borough	31.42	
Hebron Township	300.00	
Genesee Township	100.00	
Harrison Township	350.00	
Hector Township	662.43	
Stewardson Township	9.24	
Roulette Township	222.16	
Sharon Township	50.00	
Summit Township	31.04	
Sweden Township	525.00	
Returns/Deposit Adjustments	646.04	
TOTAL EXPENDITURES		353,590.70

BALANCE, 12/31/2011		<u>9,389.75</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>362,980.45</u>

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2011 AUDIT

Balance, 12/31/2010		6,481.59
Receipts:		
Deposit	950.89	
Interest	32.22	
TOTAL RECEIPTS		<u>983.11</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,464.70</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2011		7,408.04
ACCOUNTS RECEIVABLE		<u>56.66</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,464.70</u>

PROTHONOTARY CIVIL AUTOMATION FUND
2011 AUDIT

Balance, 12/31/2010		24,424.11
Deposits	35,946.50	
Interest	59.31	
TOTAL RECEIPTS		<u>36,005.81</u>
TOTAL RECEIPTS & BALANCE		\$ <u>60,429.92</u>
Expenditures:		
Salaries & Benefits	6,739.58	
Contracted Services	18,385.50	
Materials & Supplies	1,663.43	
Equipment	8,001.00	
TOTAL EXPENDITURES		34,789.51
BALANCE, 12/31/2011		31,477.99
ACCOUNTS RECEIVABLE		2,495.00
ACCOUNTS PAYABLE		<u>(8,332.58)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>60,429.92</u>

SHERIFF'S GENERAL CHECKING ACCOUNT
(CITIZENS TRUST)
2011 AUDIT

Balance, 12/31/2010		8,452.66
Receipts:		
Deposits	7,151.00	
TOTAL RECEIPTS		<u>7,151.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>15,603.66</u>
Expenditures:		
Commonwealth of PA	5,951.00	
TOTAL EXPENDITURES		5,951.00
BALANCE, 12/31/2011		<u>9,652.66</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>15,603.66</u>

SHERIFF'S SPECIAL SURCHARGE ACCOUNT
2011 AUDIT

Balance, 12/31/2010		3,112.81
Receipts:		
Deposits	2,750.00	
Interest	9.69	
TOTAL RECEIPTS		<u>2,759.69</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,872.50</u>
Expenditures:		
Transfer to Sheriff's General Checking Account	3,270.00	
TOTAL EXPENDITURES		3,270.00
BALANCE, 12/31/2011		<u>2,602.50</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5,872.50</u>

SHERIFF'S GENERAL CHECKING ACCOUNT
(FNB)
2011 AUDIT

Balance, 12/31/2010		15,447.72
Receipts:		
Deposits	617,345.44	
Voids (2008)	229.49	
TOTAL RECEIPTS		<u>617,574.93</u>
TOTAL RECEIPTS & BALANCE		\$ <u>633,022.65</u>
Expenditures:		
Advertising	15,985.48	
General Fund	35,752.82	
Firearms Modernization	1,210.00	
Firearms Validation	649.00	
Notary	10.00	
Prothonotary	98.00	
Recorder of Deeds	604.00	
Refunds to Attorneys	69,874.17	
Sheriff's (Deputize)	1,077.85	
Surcharge	3,230.00	
Tax Claim	481,571.79	
Boroughs & Townships:		
Abbott Township	1,290.00	
Coudersport Borough	1,794.81	
Galeton Borough	8,574.62	
Shinglehouse Borough	162.00	
West Branch Township	70.00	
Bank Charge	37.75	
TOTAL EXPENDITURES		621,992.29
BALANCE, 12/31/2011		<u>11,030.36</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>633,022.65</u>

FIREARMS MODERNIZATION ACCOUNT
2011 AUDIT

Balance, 12/31/2010		940.57
Receipts:		
Deposits	1,210.00	
Interest	1.76	
TOTAL RECEIPTS		<u>1,211.76</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,152.33</u>
Expenditures:		
Transfer to Checking	2,070.00	
TOTAL EXPENDITURES		2,070.00
BALANCE, 12/31/2011		<u>82.33</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,152.33</u>

FIREARMS VALIDATION ACCOUNT
2011 AUDIT

Balance, 12/31/2010		238.31
Receipts:		
Deposits	579.00	
Interest	.84	
TOTAL RECEIPTS		<u>579.84</u>
TOTAL RECEIPTS & BALANCE		\$ <u>818.15</u>
Expenditures:		
Transfer to Checking	611.00	
TOTAL EXPENDITURES		611.00
BALANCE, 12/31/2011		<u>207.15</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>818.15</u>

JAIL FUND
2011 AUDIT

Balance, 12/31/2010		6,357.20
Receipts:		
Deposits	164,556.43	
TOTAL RECEIPTS		<u>164,556.43</u>
TOTAL RECEIPTS & BALANCE		\$ <u>170,913.63</u>
Expenditures:		
Bureau of Corrections	23.00	
Cost Recovery	63,133.63	
Drug Scan	78.00	
Equipment/Supplies	9,893.68	
Inmate Medical	1,017.66	
Oasis Management Systems, Inc.	31,748.85	
Other Sheriffs	160.00	
Potter County Domestic Relations	431.66	
Potter County Probation	6,094.79	
Potter County Prothonotary	360.00	
Repairs & Services	273.61	
Return of Inmate Funds & Personal	45,987.37	
Room & Board	9,435.00	
UPS	7.99	
Victim Impact Panel	595.00	
Wellsville Town Court	120.00	
Zito Media	1,500.00	
Bank Fees/Returned Deposits	148.10	
TOTAL EXPENDITURES		171,008.34
BALANCE, 12/31/2011		1,825.89
ACCOUNTS PAYABLE		<u>(1,920.60)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>170,913.63</u>

INMATE FUND SAVINGS ACCOUNT
2011 AUDIT

Balance, 12/31/2010		8,735.33
Receipts:		
Deposits	10,035.55	
Interest	17.71	
TOTAL RECEIPTS		<u>10,053.26</u>
TOTAL RECEIPTS & BALANCE		\$ <u>18,788.59</u>
Expenditures:		
Transfers to Checking	3,100.00	
TOTAL EXPENDITURES		3,100.00
BALANCE, 12/31/2011		<u>15,688.59</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>18,788.59</u>

IV-D DOMESTIC RELATIONS
2011 AUDIT

Balance, 12/31/2010		38,101.86
Receipts:		
State Reimbursements	136,769.00	
Fees	5,063.63	
Incentive	34,199.91	
Interest	257.16	
TOTAL RECEIPTS		<u>176,289.70</u>
TOTAL RECEIPTS & BALANCE		\$ <u>214,391.56</u>
Expenditures:		
County of Potter	165,598.13	
Tom Walrath	3,502.50	
TOTAL EXPENDITURES		169,100.63
BALANCE, 12/31/2011		53,035.48
ACCOUNTS RECEIVABLE		32,649.32
ACCOUNTS PAYABLE		<u>(40,393.87)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>214,391.56</u>

DOMESTIC RELATIONS PATERNITY FUND
2011 AUDIT

Balance, 12/31/2010		5,853.30
Receipts:		
Complaint Withdrawal Fees	250.00	
Genetic Testing	66.00	
Motion for Continuance	359.00	
PASCDU Child Support	4,804.09	
Petition to Modify Fees	875.00	
TOTAL RECEIPTS		<u>6,354.09</u>
TOTAL RECEIPTS & BALANCE		\$ <u>12,207.39</u>
Expenditures:		
Gene Screening/Cell mark	864.00	
Potter County Domestic IVD Fees	5,063.63	
TOTAL EXPENDITURES		5,927.63
BALANCE, 12/31/2011		6,730.22
ACCOUNTS PAYABLE		<u>(450.46)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>12,207.39</u>

DOMESTIC RELATIONS PETTY CASH FUND
2011 AUDIT

Balance, 12/31/2010		1,590.82
Receipts:		
Deposits	415.35	
TOTAL RECEIPTS		<u>415.35</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,006.17</u>
Expenditures:		
Domestic Relations Association of PA Dues	80.00	
DRAP Conference	320.00	
Rite Aid	15.35	
Cash	50.00	
TOTAL EXPENDITURES		465.35
BALANCE, 12/31/2011		<u>1,540.82</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,006.17</u>

DISTRICT ATTORNEY DRUG INVESTIGATION
SAVINGS ACCOUNT
2011 AUDIT

Balance, 12/31/2010		3,555.18
Receipts:		
Deposits	755.00	
Interest	4.51	
TOTAL RECEIPTS		<u>759.51</u>
TOTAL RECEIPTS & BALANCE		\$ <u>4,314.69</u>
Expenditures:		
Transfer to Checking	2,960.00	
TOTAL EXPENDITURES		2,960.00
BALANCE, 12/31/2011		<u>1,354.69</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>4,314.69</u>

DISTRICT ATTORNEY SPECIAL INVESTIGATIVE FUND
2011 AUDIT

Balance, 12/31/2010		1,603.45
Receipts:		
Deposits	3,483.59	
TOTAL RECEIPTS		<u>3,483.59</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,087.04</u>
Expenditures:		
NMS	4,160.00	
Restitution/Refunds	460.00	
Subpoena	55.00	
Bank Charge	55.00	
TOTAL EXPENDITURES		4,730.00
BALANCE, 12/31/2011		<u>357.04</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5,087.04</u>

SUBSTANCE ABUSE FUND
2011 AUDIT

Balance, 12/31/2010		2,529.03
Receipts:		
Deposits	5,486.19	
Interest	17.43	
TOTAL RECEIPTS		<u>5,503.62</u>
TOTAL RECEIPTS & BALANCE		\$ <u>8,032.65</u>
Expenditures:		
P.C. Drug & Alcohol Program	5,500.00	
TOTAL EXPENDITURES		5,500.00
BALANCE, 12/31/2011		2,116.26
ACCOUNTS RECEIVABLE		<u>416.39</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>8,032.65</u>

TOBACCO COMPLIANCE PROGRAM FUND
2011 AUDIT

Balance, 12/31/2010		7,044.01
Receipts:		
Interest	32.96	
TOTAL RECEIPTS		<u>32.96</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,076.97</u>
Expenditures:		
TOTAL EXPENDITURES	0.00	0.00
BALANCE, 12/31/2011		<u>7,076.97</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,076.97</u>

SAFE NEIGHBORHOODS MINI GRANT
2011 AUDIT

Balance, 12/31/2010		1.82
Receipts:		
Interest	.01	
TOTAL RECEIPTS		<u>.01</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1.83</u>
Expenditures:		
Potter County General Fund	1.83	
TOTAL EXPENDITURES		1.83
GRANT I BALANCE, 12/31/2011		0.00
GRANT II BALANCE, 12/31/2011		0.00
GRANT II SUB GRANT BALANCE, 12/31/2011		<u>0.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1.83</u>

THIS ACCOUNT HAS BEEN CLOSED

TAX CLAIM CONVENIENCE ACCOUNT
2011 AUDIT

Balance, 12/31/2010		(6.33)
Receipts:		
Deposits	2,646,312.04	
Interest	163.35	
Voids	834.97	
TOTAL RECEIPTS		<u>2,647,310.36</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,647,304.03</u>
Expenditures:		
Interest Received to County of Potter	157.02	
Prior Years Taxes to County of Potter	528,130.34	
Commission on Road/School/Fees	245,497.32	
Schools Districts:		
Austin	121,701.50	
Coudersport	790,477.50	
Galeton	159,689.83	
Keystone Central	4,075.12	
Northern Potter	169,205.71	
Oswayo Valley	166,622.39	
Port Allegany	106,015.07	
Boroughs & Townships:		
Abbott Township	2,199.04	
Allegany Township	6,268.52	
Austin Borough	15,732.26	
Bingham Township	4,007.96	
Clara Township	1,997.30	
Coudersport Borough	161,725.26	
Eulalia Township	1,241.87	
Galeton Borough	36,710.75	
Genesee Township	2,804.36	
Harrison Township	9,321.63	
Hebron Township	9,464.31	
Hector Township	2,599.63	
Keating Township	1,954.28	
Oswayo Borough	1,571.33	
Oswayo Township	1,437.93	
Pike Township	2,386.77	
Pleasant Valley Township	571.87	
Portage Township	485.73	
Roulette Township	7,854.30	
Sharon Township	6,996.22	
Shinglehouse Borough	11,905.09	
Stewardson Township	286.68	
Summit Township	152.32	

TAX CLAIM CONVENIENCE ACCOUNT (continued)

Sweden Township	6,723.97	
Sylvania Township	297.29	
Ulysses Borough	8,248.40	
Ulysses Township	4,929.01	
West Branch Township	1,611.94	
Wharton Township	195.04	
Other Expenditures:		
P.C. Register & Recorder	7,343.18	
P.C. Prothonotary	135.00	
P.C. Tax Claim	18,634.40	
Refunds	17,938.59	
TOTAL EXPENDITURES		2,647,304.03
BALANCE, 12/31/2011		0.00
ACCOUNTS RECEIVABLE		104,789.74
ACCOUNTS PAYABLE		<u>(104,789.74)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,647,304.03</u>

TAX CLAIM BUREAU HI-FI ACCOUNT
2011 AUDIT

Balance, 12/31/2010		53,584.27
Receipts:		
Deposits	2,600,749.21	
Interest	157.02	
TOTAL RECEIPTS		<u>2,600,906.23</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,654,490.50</u>
Expenditures:		
Transferred to Convenience Account	2,646,470.43	
Returned Deposits	5,848.85	
Wire Fees	20.00	
TOTAL EXPENDITURES		2,652,339.28
BALANCE, 12/31/2011		106,936.00
ACCOUNTS PAYABLE		<u>(104,784.78)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,654,490.50</u>

CONSERVATION DISTRICT
2011 AUDIT

Balance, 12/31/2010		260.82
Receipts:		
Transfers from Savings	378,243.78	
2010 Correction	4.04	
Void	85.44	
TOTAL RECEIPTS		<u>378,333.26</u>
TOTAL RECEIPTS & BALANCE		\$ <u>378,594.08</u>
Salaries & Benefits:		
Administration	81,495.50	
Ch Bay	22,417.43	
DGR	11,355.21	
Employer's Share of Retirement	3,073.75	
Employer's Share of FICA	9,382.78	
Farmland	603.11	
Health Insurance	15,555.52	
Nutrient Management	6,779.58	
Unemployment Compensation	1,286.40	
Other Expenditures:		
Administrative	53,593.84	
Bay Fund	1,991.75	
Bird Seed Sales/Sales Tax	5,161.22	
Director	1,252.59	
Dirt & Gravel	2,570.03	
Envirothon	1,824.36	
Farmland Grant	1,423.46	
Insurance/Bonds/Dues	6,987.00	
No-Till	14,430.90	
Nutrient Management	3,108.23	
Projects	86,984.70	
Publications	1,012.00	
Scholarships/Awards/Exhibits	2,561.58	
Floodway/FP/CEI	38,736.06	
Watershed Grant	2,868.49	
Bank Charge	1.05	
TOTAL EXPENDITURES		376,456.54
BALANCE, 12/31/2011		<u>2,137.54</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>378,594.08</u>

CONSERVATION DISTRICT SPECIAL ACCOUNT
2011 AUDIT

Balance, 12/31/2010		107,673.91
Receipts:		
Deposits	325,747.99	
Interest	425.11	
Potter County Appropriation	45,000.00	
TOTAL RECEIPTS		<u>371,173.10</u>
TOTAL RECEIPTS & BALANCE		\$ <u>478,847.01</u>
Expenditures:		
Transfer to Checking Account	378,000.00	
TOTAL EXPENDITURES		378,000.00
BALANCE, 12/31/2011		<u>100,847.01</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>478,847.01</u>

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD SAVINGS
2011 AUDIT

Balance, 12/31/2010		1,423.85
Receipts:		
Deposit	500.00	
Interest	3.52	
TOTAL RECEIPTS		<u>503.52</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,927.37</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2011		<u>1,927.37</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,927.37</u>

COOPERATIVE EXTENSION OFFICE
2011 AUDIT

Balance, 12/31/2010		33,800.09
Receipts:		
County of Potter	81,397.04	
Deposits	15,421.15	
Interest	46.89	
TOTAL RECEIPTS		<u>96,865.08</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 130,665.17</u>
Expenditures:		
Miscellaneous/4 H Advisory Fund	435.50	
Office Supplies	11,772.07	
PA State Liability Insurance	18.40	
PA State University	16,261.92	
Subscriptions/Publications	166.00	
Telephone/Internet	5,490.05	
Travel	14,814.34	
Bank Card Service/Visa	14,621.80	
Potter County Educational Counsel	15,000.00	
TOTAL EXPENDITURES		78,580.08
BALANCE, 12/31/2011		<u>52,085.09</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 130,665.17</u>

ANNETTE EASTON, MAGISTERIAL DISTRICT JUDGE
GENERAL FUND
2011 AUDIT

Balance, 12/31/2010		1,394.14
Receipts:		
Deposits	157,198.74	
Void Checks	34.00	
Interest	6.70	
TOTAL RECEIPTS		<u>157,239.44</u>
TOTAL RECEIPTS & BALANCE		\$ <u>158,633.58</u>
Expenditures:		
County of Potter	23,360.19	
MJ-IOTA	6.70	
Restitutions/Refunds	6,587.82	
Server Fee	1,857.25	
State of PA	110,295.62	
Fines & Civil Awards:		
Austin Borough	2,033.30	
Coudersport Borough	5,726.12	
Eulalia Township	735.25	
Homer Township	130.59	
Keating Township	322.81	
Portage Township	112.18	
Summit Township	31.84	
Sweden Township	6,148.43	
Sylvania Township	74.28	
Austin School	13.09	
Coudersport School	40.71	
Returned Deposits	317.50	
TOTAL EXPENDITURES		157,793.68
BALANCE, 12/31/2011		5,148.23
ACCOUNTS PAYABLE		<u>(4,308.33)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>158,633.58</u>

ANNETTE EASTON, MAGISTERIAL DISTRICT JUDGE
PETTY CASH
2011 AUDIT

Balance, 12/31/2010		69.62
Receipts:		
Deposits	1,800.00	
TOTAL RECEIPTS		<u>1,800.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,869.62</u>
Expenditures:		
Postage	1,492.64	
Office Supplies	122.60	
TOTAL EXPENDITURES		1,615.24
BALANCE, 12/31/2011		<u>254.38</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,869.62</u>

DELORES BRISTOL, MAGISTERIAL DISTRICT JUDGE
GENERAL FUND
2011 AUDIT

Balance, 12/31/2010		2,488.35
Receipts:		
Deposits	234,805.95	
Void Checks	89.00	
Interest	10.72	
TOTAL RECEIPTS		<u>234,905.67</u>
TOTAL RECEIPTS & BALANCE		\$ <u>237,394.02</u>
Expenditures:		
County of Potter	28,678.97	
MJ-IOTA	11.78	
Restitutions/Refunds	24,059.27	
Server Fee	2,412.80	
State of PA	159,083.64	
Fines & Civil Awards:		
Galeton Borough	13,239.20	
Ulysses Borough	1,271.37	
Abbott Township	100.00	
Bingham Township	1,259.03	
Harrison Township	1,152.08	
Hector Township	501.31	
Pike Township	1,616.98	
Stewardson Township	406.55	
Ulysses Township	180.48	
West Branch Township	100.46	
Galeton School	92.57	
Northern Potter School	659.08	
Returned Deposits	998.25	
TOTAL EXPENDITURES		235,823.82
BALANCE, 12/31/2011		4,547.47
ACCOUNTS PAYABLE		<u>(2,977.27)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>237,394.02</u>

DELORES BRISTOL, DISTRICT JUSTICE
PETTY CASH
2011 AUDIT

Balance, 12/31/2010		39.95
Receipts:		
Deposits	2,000.00	
TOTAL RECEIPTS		<u>2,000.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,039.95</u>
Expenditures:		
Postage	1,617.04	
Supplies	247.01	
Garbage	17.60	
TOTAL EXPENDITURES		1,881.65
BALANCE, 12/31/2011		<u>158.30</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,039.95</u>

BARBARA EASTON, DISTRICT JUSTICE
GENERAL FUND
2011 AUDIT

Balance, 12/31/2010		6,432.71
Receipts:		
Deposits	89,415.22	
Interest	3.03	
TOTAL RECEIPTS		<u>89,418.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>95,850.96</u>
Expenditures:		
County of Potter	12,291.03	
MJ-IOTA	3.74	
Restitutions/Refunds	12,559.71	
Server Fees	318.15	
State of PA	65,183.81	
Fines & Civil Awards:		
Oswayo Borough	4.16	
Shinglehouse Borough	1,883.50	
Genesee Township	97.65	
Hebron Township	533.14	
Oswayo Township	56.92	
Roulette Township	708.78	
Sharon Township	6.87	
Oswayo Valley School	1.66	
Genesee Library	12.79	
Returned Deposits	200.00	
TOTAL EXPENDITURES		93,861.91
BALANCE, 12/31/2011		3,340.00
ACCOUNTS PAYABLE		<u>(1,350.95)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>95,850.96</u>

BARBARA EASTON, DISTRICT JUSTICE
PETTY CASH
2011 AUDIT

Balance, 12/31/2010		227.39
Receipts:		
Deposits	1,220.00	
TOTAL RECEIPTS		<u>1,220.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,447.39</u>
Expenditures:		
Garbage/Supplies	204.97	
Postage	1,146.72	
Bond	18.50	
Bank Charge	10.00	
TOTAL EXPENDITURES		1,380.19
BALANCE, 12/31/2011		<u>67.20</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,447.39</u>

HUMAN SERVICES GENERAL PAYROLL FUND
2011 AUDIT

Balance, 12/31/2010		(2,675.40)
Receipts:		
Transfers from MMI to General Fund	5,302,319.25	
Transfer to Payroll Account	145,226.37	
Interest	196.70	
Void Checks	4,702.18	
2010 Correction	121.00	
TOTAL RECEIPTS		<u>5,452,565.50</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 5,449,890.10</u>
Salaries & Benefits:		
Salaries	2,014,628.46	
Crown Benefits	642,546.97	
Employer's Share of FICA/Medicare	154,131.02	
Life Insurance	2,922.64	
P.C. Employee's Retirement Fund	126,384.21	
Unemployment Compensation (CCAP)	20,063.14	
Workmen's Compensation (PCOMP)	13,574.00	
Programs:		
Aging	316,775.20	
Administrative Expense	39,908.24	
Children & Youth	488,873.56	
Coordinated Services	209,852.77	
Department of Public Welfare	7,111.27	
Drug & Alcohol	116,987.23	
MH/MR	870,328.95	
Other Expenditures:		
County of Potter (TA Loan)	175,000.00	
County of Potter (Interest on TA Loan)	3,648.11	
County of Potter (Roof Loan)	4,900.00	
County of Potter Maintenance	36,120.00	
Potter County (Electronic Deposit in Error)	26,829.26	
Vehicles/Ins./Building	133,589.01	
Utilities	43,224.94	
US Treasury (Unclaimed Property)	2,802.35	
Bank Charges	529.20	
TOTAL EXPENDITURES		5,450,730.53
BALANCE, GENERAL FUND, 12/31/2011		(1,340.43)
BALANCE, PAYROLL ACCOUNT, 12/31/2011		<u>500.00</u>
TOTAL EXPENDITURES & BALANCES		<u>\$ 5,449,890.10</u>

HUMAN SERVICES MENTAL HEALTH CASH ACCOUNT
2011 AUDIT

Beginning Balance, 12/31/2010		0.00
Receipts:		
Deposits	441,297.46	
Interest	106.11	
TOTAL RECEIPTS		<u>441,403.57</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 441,403.57</u>
Expenditures:		
Transfer to Investor Savings	375,180.56	
TOTAL EXPENDITURES		375,180.56
BALANCE, 12/31/2011		<u>66,223.01</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 441,403.57</u>

HUMAN SERVICES FOOD PROGRAM
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts		
Deposits	12,669.00	
Interest	1.36	
TOTAL RECEIPTS		<u>12,670.36</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 12,670.36</u>
Expenditures:		
Transfer to Investors	6,000.00	
TOTAL EXPENDITURES		6,000.00
BALANCE, 12/31/2011		<u>6,670.36</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 12,670.36</u>

HUMAN SERVICES EARLY INTERVENTION
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts:		
Deposits	220,807.24	
Interest	80.02	
TOTAL RECEIPTS		<u>220,887.26</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 220,887.26</u>
Expenditures:		
Transfer to Investors	110,102.29	
TOTAL EXPENDITURES		110,102.29
BALANCE, 12/31/2011		<u>110,784.97</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 220,887.26</u>

HUMAN SERVICES INTELLECTUAL DISABILITIES
2011 AUDIT

Balance, 12/31/2010		0.00
Receipts:		
Deposits	288,088.00	
Interest	92.11	
TOTAL RECEIPTS		<u>288,180.11</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 288,180.11</u>
Expenditures:		
Transfer to Investors	192,796.59	
TOTAL EXPENDITURES		192,796.59
BALANCE, 12/31/2011		<u>95,383.52</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 288,180.11</u>

HUMAN SERVICES FAMILY SAVINGS GRANT
2011 AUDIT

Balance, 12/31/2010		26,985.46
Receipts:		
Interest	81.69	
TOTAL RECEIPTS		<u>81.69</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 27,067.15</u>
Expenditures:		
PCHS Investor	1,653.78	
DCED	25,403.37	
Bank Charge	10.00	
TOTAL EXPENDITURES		27,067.15
BALANCE, 12/31/2011		<u>0.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 27,067.15</u>

THIS ACCOUNT HAS BEEN CLOSED

HUMAN SERVICES DIRECT DEBIT ACCOUNT
2011 AUDIT

Balance, 12/31/2010		10,219.50
Receipts:		
Deposits	64,643.27	
TOTAL RECEIPTS		<u>64,643.27</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 74,862.77</u>
Expenditures:		
Withdrawals	62,963.78	
TOTAL EXPENDITURES		62,963.78
BALANCE, 12/31/2011		<u>11,898.99</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 74,862.77</u>

HUMAN SERVICES AGING ACCOUNT
2011 AUDIT

Balance, 12/31/2010		51,550.76
Receipts:		
Deposits	52,637.34	
Interest	53.10	
TOTAL RECEIPTS		<u>52,690.44</u>
TOTAL RECEIPTS & BALANCE		\$ <u>104,241.20</u>
Expenditures:		
Transfer to General Fund	77,000.00	
TOTAL EXPENDITURES		77,000.00
BALANCE, 12/31/2011		<u>27,241.20</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 104,241.20</u>

HUMAN SERVICES TRANSPORTATION
2011 AUDIT

Balance, 12/31/2010		7,722.56
Receipts:		
Deposits	141,364.65	
Interest	11.32	
TOTAL RECEIPTS		<u>141,375.97</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 149,098.53</u>
Expenditures:		
MATP	141,847.70	
AAA	1,231.55	
Bank Error	16.60	
TOTAL EXPENDITURES		143,095.85
BALANCE, 12/31/2011		<u>6,002.68</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 149,098.53</u>

HUMAN SERVICES PETTY CASH
2011 AUDIT

Balance, 12/31/2010		442.00
Receipts:		
Deposits	452.92	
TOTAL RECEIPTS		<u>452.92</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 894.92</u>
Expenditures:		
Bus Ticket/Registration	46.00	
Fuel	131.46	
Postage	52.99	
Miscellaneous	164.47	
TOTAL EXPENDITURES		394.92
BALANCE, 12/31/2011		<u>500.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 894.92</u>

HUMAN SERVICES INVESTOR SAVINGS
2011 AUDIT

Balance, 12/31/2010		165,463.72
Receipts:		
Deposits	3,949,001.64	
Early Intervention	110,102.29	
Family Savings	1,653.78	
Food Program	6,000.00	
Intellectual Disabilities	192,796.59	
Mental Health	375,180.56	
Potter County Appropriations	350,000.03	
Potter County (TA Loan)	300,000.00	
Transfer from Aging	77,000.00	
PA Dept. of Treasury (Deposited in Error)	26,829.26	
Interest	561.51	
TOTAL RECEIPTS		<u>5,389,125.66</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 5,554,589.38</u>
Expenditures:		
Transfer to General Fund	5,302,319.25	
Transfer to Insurance Direct Debit	64,643.27	
Transfer to Payroll Account	145,226.37	
Bank Charge	95.00	
TOTAL EXPENDITURES		5,512,283.89
BALANCE, 12/31/2011		<u>42,305.49</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 5,554,589.38</u>

AUDITOR'S FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Income agrees with Revenue receipts.
- Vouchers approved satisfactory against General Ledger.
- Revenue received over budget \$61,227.57. Expenses paid over budget \$372,872.49, leaving a deficit of \$311,644.92.

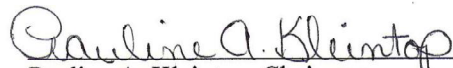
OPINIONS:

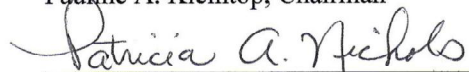
- Bank reconciliations were completed manually and not through computer software.
- The purchase of any gifts taken to conventions or meetings should not be purchased with taxpayer's money. How does this benefit the taxpayer?
- There should be precise receipts to back up all credit card sales. Meal receipts must have more detail of purchase.

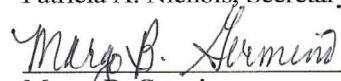
We, the undersigned, duly elected Auditors, do hereby certify that the foregoing report has been prepared from the known and available original books and have audited, adjusted and settled the accounts of the County of Potter. We have carefully examined all accounts and declare them to be a complete and correct statement of the financial transactions and conditions of said County to the best of our knowledge, information and belief, for the year of 2011.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS


Pauline A. Kleintop, Chairman


Patricia A. Nichols, Secretary


Margo B. Germino