

POTTER COUNTY



2012 AUDIT

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2012 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 2012. 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, 12/31/2011		19,469,701.05
Assets:		
Assets Accumulated	30,514.00	
Depreciation	(700,318.29)	
TOTAL ASSETS		<u>(669,804.29)</u>
TOTAL BALANCE & ASSETS		<u>\$ 18,799,896.76</u>
Taxes:		
Real Estate Taxes, Current Duplicate	4,373,975.90	
Real Estate Delinquent	459,593.01	
Per Capita Tax, Current Duplicate	41,385.80	
Per Capita, Delinquent	12,378.77	
Hotel Room Rental Tax	1,658.34	
TOTAL TAXES		4,888,991.82
INTEREST ON INVESTMENTS		2,563.73
RENT OF BUILDINGS		127,661.96
Grants and Gifts:		
State:		
Civil Defense (DES)	78,225.42	
Juvenile Probation	11,855.50	
Adult Probation	43,282.50	
Grants to Courts	68,561.00	
District Attorney State Reimb.	148,993.80	
Domestic Relation IV-D	163,032.57	
Military Affairs	8,091.14	
HAVA	24,368.14	
TOTAL GRANTS & GIFTS		546,410.07
Payments in Lieu of Taxes:		
Galeton In Lieu of Taxes	807.53	
Cons. & Natural Resources	322,219.50	
State Game Lands	22,435.58	
Fish Commission Properties	810.00	
Public Utility Taxes	6,336.64	
Fee for Service	37,744.52	
Clean and Green	720.00	
TOTAL PAYMENT IN LIEU OF TAXES		391,073.77

Department Earnings:

Adult Probation	199.25
Adult Probation Supervision Fees	10,892.91
Assessments	10,624.89
Coroner	2,343.45
Court Costs, etc.	15,912.11
District Attorney	932.80
GIS	12,715.00
Jail Room & Board	66,426.88
Juvenile Probation	1,201.31
Magisterial District Judges	58,189.95
Planning	10,860.50
Prothonotary	40,166.27
Prothonotary Criminal Master Account	181,353.90
Register & Recorder	120,989.63
Sheriff	33,641.24
Tax Claim Bureau	237,036.40
Treasurer	22,221.45

TOTAL DEPARTMENT EARNINGS**825,707.94****Miscellaneous Revenue:**

Gas Wells	323.80
Human Service Retirement Actuary	139,146.80
Miscellaneous	17,115.57
Insurance	45,751.54
Sale of Property/Supplies/Equipment	1,576.00
Sale Tax Equalization	49.20
Tax Anticipation Loan	1,000,000.00

TOTAL MISCELLANEOUS REVENUE**1,203,962.91****Departmental Reimbursements:**

Divorce Fund	180,000.00
Human Service Maintenance	36,120.00
Human Service Solicitor	11,000.18
Liquid Fuels Administrative Fee	4,666.60
Roof Loan (Human Services)	30,000.00

TOTAL DEPARTMENTAL REIMBURSEMENTS**261,786.78****TOTAL RECEIPTS****8,248,158.98****TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS****\$ 27,048,055.74**

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

Commissioners:

Salaries of Commissioners	135,199.74
Salaries of Clerical Staff	98,175.97
Benefits	96,516.55
Accrued Vacation & Sick Time	10,924.88
Association Dues	5,419.00
Capital Outlay	1,789.32
Conference & Training	3,349.66
Contracted Services	12,424.84
Office Expenditures	10,989.28
Travel	8,057.26

TOTAL COMMISSIONERS EXPENDITURES

382,846.50

Solicitor:

Salary	3,697.14
Benefits	2,210.63
Clerical Expense	320.89
Contracted Services	52,250.92
Dues	25.00

TOTAL SOLICITOR EXPENDITURES

58,504.58

Information Technology:

Salary	52,087.24
Benefits	17,516.35
Accrued Vacation & Sick Time	872.56
Capital Outlay	3,033.00
Conference & Training	695.00
Office Expenditures	2,608.24
Travel	649.35

TOTAL INFORMATION TECHNOLOGY EXPENDITURES

77,461.74

County Buildings:

Salaries of Staff	143,157.41
Benefits	76,907.32
Accrued Vacation & Sick Time	18,200.16
Capital Outlay	30,533.79
Conference & Training	1,000.00
Contracted Services	17,059.33
Maintenance & Repairs	4,939.29
Materials & Supplies	40,789.61
Travel/Fuel	8,356.53
Utilities	26,923.49

TOTAL COUNTY BUILDING EXPENDITURES

367,866.93

Elections:**Voter Registration:**

Salaries	22,007.62
Benefits	8,646.47
Accrued Vacation & Sick Time	2,840.39
Capital Outlay	500.00
Conference & Training	120.00
Office Expenditures	2,272.50
Travel	289.42

TOTAL VOTER REGISTRATION EXPENDITURES **36,676.40**

Conduct of Primary & General Elections:

Salary/Election Officer/Clerk	50,474.71
Benefits	8,655.34
Accrued Vacation & Sick Time	2,840.39
Capital Outlay	576.49
Conference & Training	112.50
Contracted Services	18,423.50
Office Expenditures	11,868.85
Rent	1,400.00
Travel	3,786.73

TOTAL ELECTIONS EXPENDITURES **98,138.51**

Assessment:

Salaries of Officers	61,098.01
Salaries of Staff	18,155.06
Benefits	59,528.87
Accrued Vacation & Sick Time	8,250.59
Capital Outlay	1,918.70
Conference & Training	620.00
Contracted Services	11,913.43
Dues	145.00
Office Expenditures	2,930.24
Travel	2,325.04

Homestead/Farmstead Act 7:

Contracted Services	92.29
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TOTAL TAX ASSESSMENT EXPENDITURES **166,977.23**

Mapping:

Contracted Services	17,290.78
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TOTAL MAPPING EXPENSE **17,290.78**

Treasurer:

Salary of Officer	45,066.58
Salary of Deputy & Staff	32,585.91
Benefits	33,721.24
Accrued Vacation & Sick Time	3,520.62
Conference & Training	300.00
Contracted Services	382.00
Dues	400.00
Office Expenditures	1,405.87
Travel	798.00

Hotel Tax:

Postage	15.71
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TOTAL TREASURER EXPENDITURES **118,195.93**

Tax Claim Bureau:

Salaries of Officers	3,090.10
Salaries of Clerks	35,272.21
Benefits	16,766.75
Accrued Vacation & Sick Time	1,314.17
Capital Outlay	1,918.70
Contracted Services	17,201.13
Dues	125.00
Office Expenditures	31,185.73
Judicial Tax Sale	1,590.00
Per Capita Petty Cash	200.00

TOTAL TAX CLAIM BUREAU EXPENDITURES **108,663.79**

Tax Collectors:

Commission on Taxes	176,675.33
FICA	13,515.65
Office Expenditures	3,316.85
Premium on Bonds	3,957.25

TOTAL TAX COLLECTORS EXPENDITURES **197,465.08**

Auditors:

Salaries	60,399.56
Benefits	44,750.82
Conference & Training	400.00
Dues	400.00
Office Expenditures	3,844.02
Publishing Report	519.63
Travel	9,762.98

TOTAL AUDITORS EXPENDITURES **120,077.01**

SINGLE AUDIT (STATE CONDUCTED) **19,275.00**

Planning & Zoning:

Salary of Director	39,910.26
Salary of Clerk	20,078.06
Benefits	31,461.24
Accrued Vacation & Sick Time	9,412.58
Dues	900.00
Capital Outlay	914.12
Conference & Training	682.12
Office Expenditures	6,283.80
Travel	1,378.64

TOTAL PLANNING & ZONING EXPENDITURES **111,020.82**

Recorder of Deeds & Register of Wills:

Salary of Register & Recorder	51,504.18
Salaries of Deputies	56,052.39
Benefits	49,295.54
Accrued Vacation & Sick Time	9,781.26
Bonds	(320.37)
Conference & Training	300.00
Dues	800.00
Capital Outlay	1,360.61
Contracted Services	11,268.00
Office Expenditures	5,492.16
Travel	809.10

TOTAL REGISTER & RECORDER EXPENDITURES **186,342.87**

Gunzburger Building:

Capital Outlay	30,776.86
Contracted Services	31,749.79
Materials & Supplies	27,209.64
Telephone	62,300.67
Utilities	87,287.10

TOTAL GUNZBURGER BUILDING EXPENDITURES **239,324.06**

Mapleview Complex:

Capital Outlay	3,031.00
Maintenance	1,781.42
Materials & Supplies	4,509.63
Utilities	5,455.26
VA Clinic Communications	1,995.96

TOTAL MAPLEVIEW COMPLEX EXPENDITURES **16,773.27**

TOTAL GENERAL GOVERNMENT

\$ 2,322,900.50

Sheriff:

Salary of Sheriff	45,066.32
Salary of Deputies/Secretary	76,366.80
Benefits	41,811.13
Accrued Vacation & Sick Time	14,268.92
Dues	450.00
Contracted Services	7,345.00
Office Expenditures	6,498.26
Travel	7,640.62

TOTAL SHERIFF EXPENDITURES **199,447.05**

Security Guards:

Salary of Guards	37,263.55
Benefits	6,931.79
Accrued Vacation & Sick Time	2,760.56

TOTAL SECURITY GUARDS EXPENDITURES **46,955.90**

Coroner:

Salary of Coroner	19,359.60
Benefits	14,825.45
Bonds	(340.00)
Dues	400.00
Conference & Training	1,025.00
Contracted Services	6,435.85
Office Expenditures	314.33
Post Mortem Expenditures	3,775.00
Viewing & Investigation	250.00
Travel	1,401.49

TOTAL CORONER EXPENDITURES**47,446.72****Prothonotary/Clerk of Courts:**

Salary of Prothonotary	51,504.18
Salary of Deputy/Clerks	53,664.74
Benefits	50,178.58
Accrued Vacation & Sick Time	19,341.64
Dues	800.00
Contracted Services	23,870.61
DUI Lab Fees	5,548.00
NMS Fees	9,139.00
Office Expenditures	9,350.99
Travel	95.48

TOTAL PROTHONOTARY EXPENDITURES**223,493.22****Domestic Relations:**

Salary of Officer	40,628.90
Salaries of Staff	75,208.43
Benefits	62,687.63
Accrued Vacation & Sick Time	4,239.07
Conference & Training	175.00
Contracted Services	1,369.00
Office Expenditures	10,767.19
Rent	11,400.00
Utilities/Telephone	7,881.39
Travel	1,257.76

TOTAL DOMESTIC RELATIONS EXPENDITURES**215,614.37****Public Defender:**

Salary of Public Defender	68,066.44
Salaries of Clerk	21,369.55
Benefits	33,729.09
Accrued Vacation & Sick Time	2,315.04
Contracted Services	21,965.56
Court Appointed Counsel Fees	12,662.54
Dues	466.72
Office Expenditures	2,352.27
Psychological/Medicals	475.00
Murder Trials (2011)	23,079.37
Travel	914.00

TOTAL PUBLIC DEFENDER EXPENDITURES**187,395.58**

District Attorney:

Salary of District Attorney	168,541.10
Salary of Assistant District Attorney	31,517.98
Salary of Clerk	31,345.47
Benefits	45,343.98
Accrued Vacation & Sick Time	535.50
Conference & Training	1,243.05
Contracted Services	6,322.73
Dues	1,489.29
Investigating	434.00
Office Expenditures	10,709.59
Prisoner Transport	4,710.64
Travel	3,452.23

TOTAL DISTRICT ATTORNEY EXPENDITURES**305,645.56****LAW LIBRARY****24,574.57****Courts:**

Salaries of Staff	83,220.82
Benefits	34,428.89
Accrued Vacation & Sick Time	20,667.99
Arbitrations	950.00
Capital Outlay	1,828.24
Conference & Training	678.48
Contracted Services	11,403.91
Court Appointed Counsel Fees	22,083.50
Dues	855.00
Juror Fees/Mileage	16,418.64
Mediation	10,822.50
Office Expenditures	13,563.40
Psychological/Medicals	4,628.58
Transcript Fees	3,881.75
Travel	162.53

Jury Commissioners:

Salaries	14,072.24
Dues	400.00
Office Expenditures	1,812.69

TOTAL COURT EXPENDITURES**241,879.16****Magisterial District Judge Annette Easton:**Income to County: **\$ 15,249.55****Expenditures to County:**

Salary of Staff	44,345.05
Benefits	30,215.85
Accrued Vacation & Sick Time	844.07
Bond	100.00
Constable Fees	358.60
Contracted Services	490.00
Office Expenditures	4,224.23
Petty Cash	1,400.00
Rent	6,975.00
Utilities/Telephone	1,763.98
Travel	59.58

MDJ ANNETTE EASTON EXPENDITURES**90,776.36**

Magisterial District Judge Kari Stubbs:

Income to County: \$ 17,002.08

Expenditures to County:

Salary of Staff	21,558.92
Benefits	15,033.63
Accrued Vacation & Sick Time	276.57
Bond	100.00
Conference & Training	339.59
Constable Fees	97.03
Contracted Services	2,288.13
Office Expenditures	5,312.10
Petty Cash	2,151.30
Rent	4,800.00
Travel	461.70
Utilities/Telephone	2,976.12

MDJ KARI STUBBS EXPENDITURES

55,395.09

Magisterial District Judge Delores Weiss:

Income to County: \$ 25,938.32

Expenditures to County:

Salary of Staff	25,193.04
Benefits	15,488.39
Accrued Vacation & Sick Time	3,290.69
Bond	525.00
Constable Fee	1,983.89
Contracted Services	2,747.37
Office Expenditures	4,419.54
Petty Cash	1,882.90
Rent	6,600.00
Telephone/Utilities	5,529.41

MDJ DELORES WEISS EXPENDITURES

67,660.23

TOTAL JUDICIAL EXPENDITURES

\$ 1,706,283.81

Adult Probation:

Salary of Officer	45,169.54
Salary of Staff	143,296.27
Salary of Clerical Staff	18,863.76
Salary/On Call	12,650.00
Benefits	91,906.90
Accrued Vacation & Sick Time	50,412.84
Capital Outlay	5,298.84
Dues	836.28
Court Reporting Network	1,650.00
In House Detention	3,408.33
Office Expenditures	9,693.40
Toxicology	2,771.00
Travel	2,211.52

TOTAL ADULT PROBATION EXPENDITURES

388,168.68

Juvenile Probation:

Salary of Officers	11,257.60
Salary of Clerical Staff	56,788.58
Benefits	34,200.99
Accrued Vacation & Sick Time	12,603.21
Capital Outlay	1,324.72
Conference & Training	1,090.47
Contracted Services	1,807.64
Dues	150.00
Office Expenditures	1,701.59
In House Detention	97.75
Toxicology	390.00
Travel	4,046.51

TOTAL JUVENILE PROBATION EXPENDITURES **125,459.06**

County Jail:

Salary/Officers/Staff/Clerks	598,207.94
Benefits	243,077.83
Accrued Vacation & Sick Time	58,812.77
Bond	(100.00)
Conference & Training	800.00
Contracted Services	63,283.56
Office Expenditures	25,164.12
Prisoner Board Expenditures	268,831.89
Prisoner Medical Expenditures	107,620.75
Utilities	59,106.30
Travel	1,154.66

TOTAL COUNTY JAIL EXPENDITURES **1,425,959.82**

TOTAL CORRECTIONS EXPENDITURES **\$ 1,939,587.56**

Communications:

Salary of Staff	(298.36)
Benefits	29,212.03
Accrued Vacation & Sick Time	21,621.44
Contracted Services	50,381.07
Land Lease	4,179.00
Office Expenditures	2,607.59
Utilities	26,268.44

TOTAL COMMUNICATIONS CENTER EXPENDITURES **133,971.21**

Department of Emergency Services:		
Salary of Officer	68,289.00	
Salary of Staff	35,164.80	
Benefits	51,097.96	
Accrued Vacation & Sick Time	12,188.32	
Capital Outlay	1,584.69	
Conference & Training	1,777.22	
Contracted Services	472.31	
Dues	435.00	
Office Expenditures	8,734.01	
Rent	22,401.96	
Travel	2,291.12	
TOTAL CIVIL DEFENSE (DES) EXPENDITURES		204,436.39
Military Affairs:		
Salary of Officer	14,085.03	
Benefits	1,630.37	
Burial of Vets/Flags/Headstone Base	3,345.00	
Offices Expenditures	377.97	
Travel	397.20	
TOTAL OF MILITARY AFFAIRS EXPENDITURES		19,835.57
Cooperative Extension:		
Benefits	71.19	
Appropriations	100,000.00	
Utilities	5,975.82	
TOTAL COOPERATIVE EXTENSION EXPENDITURES		106,047.01
Employers Share of Benefits:		
Building/Equipment	104,957.00	
Hospital/Dental/Vision	(4,431.97)	
Retirement Fund Contribution	347,867.00	
Social Security	(.02)	
Unemployment Compensation	1,182.54	
Workmen's Compensation	8,433.88	
Other	45,586.25	
TOTAL COUNTY SHARE OF EMPLOYEE BENEFITS		503,594.68
Appropriation Expense:		
Area Transportation Authority	10,000.00	
Conservation	45,000.00	
Education Council	37,500.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historic & Civic	4,500.00	
Hospice	1,000.00	
Human Services	450,000.00	
Libraries	45,000.00	
North Fork Dam	500.00	
Pennsylvania Wilds Initia	1,500.00	
Saulter Preserve	1,500.00	
TOTAL APPROPRIATION EXPENDITURES		607,500.00

Miscellaneous Expenses:		
County Match/JAIBG	1,112.00	
DUI Program	1,000.00	
Reimbursements/Refunds	5,728.04	
Sinking Fund	7,933.92	
2011 Corrections (RASA & Balance)	10,789.76	
TOTAL MISCELLANEOUS EXPENSES		26,563.72
Loan Payments:		
Tax Anticipation Principal (Potter County)	999,999.64	
Interest (Potter County)	8,261.57	
Capital Projects Loan:		
Principal	70,045.37	
Interest	8,343.33	
Roof Loan (Human Services)		
Principal	28,199.87	
Interest	4,400.41	
TOTAL LOAN PAYMENT EXPENSE		<u>1,119,250.19</u>
TOTAL OTHER EXPENDITURES		<u>\$ 2,721,198.77</u>
TOTAL BALANCE OF EXPENDITURES		\$ 8,689,970.64
Capital Assets	18,406,905.60	
Balance in Checking Account, 12/31/2012	199,046.51	
Balance in Payroll Account, 12/31/2012	0.00	
Accounts Receivable	535,348.52	
Accounts Payable	(561,705.05)	
Accrued Vacation & Sick Time	(292,136.23)	
Due to Due from Other Funds	7,814.67	
Prepaid Expense	62,811.08	
BALANCE, 12/31/2012		<u>18,358,085.10</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 27,048,055.74</u>

TAX STATEMENT
2012 AUDIT

Assessed Valuation of Potter County:		
Real Estate	332,422,748.00	
TOTAL ASSESSED VALUATION		332,422,748.00
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	14.55	
Per Capita	5.00	
Number of Taxable	9,993	
Current Tax Levy:		
Real Estate	4,836,750.98	
Per Capita	49,965.00	
TOTAL CURRENT TAX LEVY		\$ 4,886,715.98

SINKING FUND 2003
2012 AUDIT

Year of Issue: 2003	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2011		47,641.38
Principal Paid During, 2012		(5,796.05)
Amount Outstanding, 12/31/2012		<u>\$ 41,845.33</u>
Interest Paid, 2012		\$ 2,137.87

LEPC FORD TRUCK LOAN
2012 AUDIT

Year of Issue: 2012	Original Amount: 23,000.00	
Amount Outstanding, 8/31/2012		23,000.00
Principle Paid During, 2012		(972.39)
Amount Outstanding, 12/31/2012		<u>22,027.61</u>
Interest Paid, 2012		264.09

CAPITAL PROJECTS LOAN
2012 AUDIT

Year of Issue: 2010	Original Amount: 350,000.00	
Amount Outstanding, 12/31/2011		216,856.86
Principal Paid During, 2012		<u>(70,045.37)</u>
Amount Outstanding, 12/31/2012		<u>\$ 146,811.49</u>
Interest Paid, 2012		\$ 8,343.33

ROOF LOAN (HUMAN SERVICES)
2012 AUDIT

Year of Issue: 2011	Original Amount: 150,000.00	
Amount Outstanding, 12/31/2011		145,390.25
Principal Paid During, 2012		<u>(28,199.87)</u>
Amount Outstanding, 12/31/2012		<u>\$ 117,190.38</u>
Interest Paid, 2012		\$ 4,400.41

TAX ANTICIPATION LOAN
2012 AUDIT

Year of Issue: 2012	Original Revolving Borrowing Amount: 1,000,000.00	
Potter County Borrowed, 2012		700,000.00
Potter County Human Services Borrowed, 2012		300,000.00
Principal Paid, By Potter County, 2012		<u>(700,000.00)</u>
Principal Paid By Human Services, 2012		<u>(300,000.00)</u>
Amount Outstanding, 12/31/2012		<u>\$ 0.00</u>
Interest Paid by Potter County, 2012		8,261.57
Interest Paid by Humans Services, 2012		<u>4,159.58</u>
		\$ 12,421.15

COUNTY REAL ESTATE
2012 AUDIT

Townships	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Returned	* Total
Abbott	157,719.19	145,972.85	2,491.22	9,255.22	157,719.29
Allegany	164,491.88	137,370.60	2,172.34	24,948.94	164,491.88
Austin	75,713.64	56,113.91	816.26	18,783.47	75,713.64
Bingham	184,189.71	168,001.75	2,551.75	13,636.25	184,189.75
Clara	71,688.71	63,276.89	1,041.35	7,370.47	71,688.71
Coudersport 1&2	466,415.09	413,451.22	6,917.33	46,046.53	466,415.08
Eulalia	299,953.01	268,865.38	4,319.05	26,768.58	299,953.01
Galeton 1&2	166,466.87	139,383.41	2,093.06	24,990.39	166,466.86
Genesee	207,301.44	192,446.76	3,133.75	11,720.94	207,301.45
Harrison	253,815.17	223,995.90	3,402.67	26,416.62	253,815.19
Hebron	228,367.13	176,478.41	2,914.19	48,974.53	228,367.13
Hector	164,224.52	147,931.25	2,462.11	13,831.22	164,224.58
Homer	155,500.17	142,925.85	2,524.26	10,050.04	155,500.15
Keating	127,890.11	116,810.61	1,960.35	9,119.21	127,890.17
Oswayo Boro.	18,854.53	15,775.34	238.11	2,841.08	18,854.53
Oswayo Twp.	106,384.51	98,952.59	1,699.24	5,732.69	106,384.52
Pike	129,767.67	120,385.13	2,030.69	7,351.89	129,767.71
Pleasant Valley	36,271.43	30,718.04	544.76	5,008.65	36,271.45
Portage	55,702.23	49,379.29	825.63	5,497.26	55,702.18
Roulette	255,957.80	211,784.69	3,590.13	40,582.97	255,957.79
Sharon	215,648.46	193,500.29	3,162.53	18,985.64	215,648.46
Shinglehouse	133,054.40	115,272.63	1,827.51	15,954.26	133,054.40
Stewardson	64,116.97	62,388.94	1,035.34	692.70	64,116.98
Summit	106,504.70	101,786.83	1,860.01	2,857.86	106,504.70
Sweden	275,999.67	251,056.34	4,125.78	20,817.56	275,999.68
Sylvania	63,842.56	58,724.90	990.93	4,126.73	63,842.56
Ulysses Boro.	98,327.56	87,590.35	1,370.08	9,367.11	98,327.54
Ulysses Twp.	260,797.07	243,036.91	3,953.93	13,806.23	260,797.07
West Branch	244,062.15	225,005.64	3,816.07	15,240.46	244,062.17
Wharton	122,970.80	115,593.20	2,011.73	5,365.87	122,970.80
TOTALS	<u>\$4,911,999.15</u>	<u>\$4,373,975.90</u>	<u>\$71,882.16</u>	<u>\$466,141.37</u>	<u>\$4,911,999.43</u>

*Difference is a variation in cents when balancing

POTTER COUNTY OCCUPATION TAXES
2012 AUDIT

Townships	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Exon's	* Total
Abbott	831.50	782.30	10.70	38.50	831.50
Allegany	1,274.50	1,127.10	15.40	132.00	1,274.50
Austin	1,580.50	1,351.10	14.90	214.50	1,580.50
Bingham	1,982.00	1,781.20	24.80	176.00	1,982.00
Clara	625.00	507.60	7.40	110.00	625.00
Coudersport 1&2	7,021.00	5,615.50	80.00	1,325.50	7,021.00
Eulalia	2,214.50	1,985.50	31.00	198.00	2,214.50
Galeton 1&2	2,107.50	1,761.80	26.70	319.00	2,107.50
Genesee	2,292.00	1,826.40	25.60	440.00	2,292.00
Harrison	2,953.50	2,510.70	35.80	407.00	2,953.50
Hebron	1,644.00	1,531.50	19.00	93.50	1,644.00
Hector	1,021.50	909.40	13.10	99.00	1,021.50
Homer	1,214.00	1,092.80	16.70	104.50	1,214.00
Keating	816.50	728.30	11.20	77.00	816.50
Oswayo Boro.	492.00	377.60	4.40	110.00	492.00
Oswayo Twp.	709.50	569.70	7.80	132.00	709.50
Pike	861.50	755.90	12.10	93.50	861.50
Pleasant Valley	173.00	137.60	2.40	33.00	173.00
Portage	767.00	702.30	9.70	55.00	767.00
Roulette	2,691.50	2,182.60	30.40	478.50	2,691.50
Sharon	2,866.00	2,489.10	35.90	341.00	2,866.00
Shinglehouse	3,527.50	2,478.50	37.00	1,012.00	3,527.50
Stewardson	294.00	289.60	4.40	0.00	294.00
Summit	674.00	575.80	10.20	88.00	674.00
Sweden	2,439.00	2,116.60	30.90	291.50	2,439.00
Sylvania	346.00	341.20	4.80	0.00	346.00
Ulysses Boro.	1,718.50	1,326.20	18.30	374.00	1,718.50
Ulysses Twp.	2,084.00	1,945.90	28.10	110.00	2,084.00
West Branch	1,285.00	1,188.90	19.10	77.00	1,285.00
Wharton	425.50	397.10	6.40	22.00	425.50
TOTALS	<u>\$48,932.00</u>	<u>\$41,385.80</u>	<u>\$594.20</u>	<u>\$6,952.00</u>	<u>\$48,932.00</u>

SAULTER PRESERVE FUND
2012 AUDIT

Balance, 12/31/2011		6,482.53
Receipts:		
Deposits	1,500.00	
Interest	11.25	
TOTAL RECEIPTS		<u>1,511.25</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,993.78</u>
Expenditures:		
Utilities	242.16	
Contracted Maintenance & Repairs	112.54	
Materials & Supplies	495.04	
TOTAL EXPENDITURES		849.74
BALANCE, 12/31/2012		7,159.29
ACCOUNTS PAYABLE		<u>(15.25)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,993.78</u>

SINKING FUND 2003
2012 AUDIT

Balance, 12/31/2011		118.74
Receipts:		
County of Potter	7,933.92	
Interest	1.37	
TOTAL RECEIPTS		<u>7,935.29</u>
TOTAL RECEIPTS & BALANCE		\$ <u>8,054.03</u>
Expenditures:		
Interest	2,137.87	
Principle	5,796.05	
TOTAL EXPENDITURES		7,933.92
BALANCE, 12/31/2012		<u>120.11</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>8,054.03</u>

HOTEL TAX FUND
2012 AUDIT

Balance, 12/31/2011		344.67
Receipts:		
Deposits	68,986.50	
Interest	19.97	
TOTAL RECEIPTS		<u>69,006.47</u>
TOTAL RECEIPTS & BALANCE		\$ <u>69,351.14</u>
Expenditures:		
County of Potter	1,658.34	
Potter County Visitors Assoc.	66,722.83	
TOTAL EXPENDITURES		68,381.17
BALANCE, 12/31/2012		3,527.58
ACCOUNTS RECEIVABLE		12,616.75
ACCOUNTS PAYABLE		<u>(15,174.36)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>69,351.14</u>

FARMLAND PRESERVATION ROLL BACK FUND
2012 AUDIT

Balance, 12/31/2011		41,565.88
Receipts:		
Appropriation	10,000.00	
Rollback Tax	2,244.82	
Interest	141.59	
TOTAL RECEIPTS		<u>12,386.41</u>
TOTAL RECEIPTS & BALANCE		\$ <u>53,952.29</u>
Expenditures:		
Land Purchase	3,190.93	
TOTAL EXPENDITURES		3,190.93
BALANCE, 12/31/2012		<u>50,761.36</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>53,952.29</u>

OPERATIONAL RESERVE FUND
2012 AUDIT

Balance, 12/31/2011		2,829.38
Receipts:		
Interest	4.56	
TOTAL RECEIPTS		<u>4.56</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,833.94</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		<u>2,833.94</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,833.94</u>

NORTH FORK DAM FUND
2012 AUDIT

Balance, 12/31/2011		6,311.27
Receipts:		
Appropriation	500.00	
Interest	12.58	
TOTAL RECEIPTS		<u>512.58</u>
TOTAL RECEIPTS & BALANCE		\$ <u>6,823.85</u>
Expenditures:		
Contracted Services	3,700.00	
Materials & Supplies	119.92	
Utilities	78.47	
TOTAL EXPENDITURES		3,898.39
BALANCE, 12/31/2012		2,940.71
ACCOUNTS PAYABLE		<u>(15.25)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>6,823.85</u>

CAPITAL PROJECTS FUND
2012 AUDIT

Balance, 12/21/2011		5,300.96
Receipts		
Interest	8.54	
TOTAL RECEIPTS		<u>8.54</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,309.50</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		5,309.50
TOTAL EXPENDITURES & BALANCE		\$ <u>5,309.50</u>

VICTIMS OF JUVENILE OFFENDERS GRANT
2012 AUDIT

Balance, 12/31/2011		438.03
Receipts:		
Deposits	5,803.02	
County	10,000.00	
Interest	7.64	
TOTAL RECEIPTS		<u>15,810.66</u>
TOTAL RECEIPTS & BALANCE		\$ <u>16,248.69</u>
Expenditures:		
Salary/Benefits	3,345.59	
Conference & Training	30.00	
Contracted Services	8,209.13	
Postage	99.00	
Rent	600.00	
Supplies/ Materials	453.81	
Travel	151.17	
TOTAL EXPENDITURES		12,888.70
BALANCE, 12/31/2012		4,644.51
ACCOUNTS RECEIVABLE		3,864.00
ACCOUNTS PAYABLE		(5,708.74)
DUE COUNTY		<u>560.22</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>16,248.69</u>

RIGHTS AND SERVICE ACT GRANT
2012 AUDIT

Balance, 12/31/2011		(13.88)
Receipts:		
Deposits	30,997.48	
Interest	4.12	
TOTAL RECEIPTS		<u>31,001.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 30,987.72</u>
Expenditures:		
Salary/Benefits	9,942.49	
Contracted Services	19,979.38	
Conference & Training	70.00	
Postage	401.00	
Rent	1,800.00	
Supplies	1,143.79	
Travel	444.16	
Utilities	130.08	
TOTAL EXPENDITURES		33,910.90
BALANCE, 12/31/2012		2,922.40
ACCOUNTS RECEIVABLE		5,871.70
ACCOUNTS PAYABLE		(324.03)
DUE COUNTY		(11,953.48)
PREPAIDS		<u>560.23</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 30,987.72</u>

GRANT WAS OVER SPENT BY \$2,923.18

JABG GRANT
2012 AUDIT

Balance, 12/31/2011		3,835.86
Receipts:		
JABG Grant	9,241.00	
County Match	1,112.00	
Interest	1.80	
TOTAL RECEIPTS		<u>10,354.80</u>
TOTAL RECEIPTS & BALANCE		\$ <u>14,190.66</u>
Expenditures:		
Salary	13,890.00	
TOTAL EXPENDITURES		13,890.00
BALANCE, 12/31/2012		578.66
ACCOUNTS RECEIVABLE		2,500.00
ACCOUNTS PAYABLE		<u>(2,778.00)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>14,190.66</u>

COUNTY OFFENDER SUPERVISION FUND
2012 AUDIT

Balance, 12/21/2011		35,474.35
Receipts		
Deposits	22,862.50	
Interest	63.79	
TOTAL RECEIPTS		<u>22,926.29</u>
TOTAL RECEIPTS & BALANCE		\$ <u>58,400.64</u>
Expenditures:		
Potter County Commissioners	20,000.00	
Botach, Inc.	296.00	
TOTAL EXPENDITURES		20,296.00
BALANCE, 12/31/2012		37,104.96
ACCOUNTS RECEIVABLE		<u>999.68</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>58,400.64</u>

JUVENILE RESTITUTION FUND
2012 AUDIT

Balance, 12/31/2011		12,945.52
Receipts:		
Deposits	704.12	
Interest	20.69	
TOTAL RECEIPTS		<u>724.81</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 13,670.33</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		12,966.21
ACCOUNTS RECEIVABLE		<u>704.12</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 13,670.33</u>

GAS WELL IMPACT FEE FUND
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	554,536.48	
Interest	122.72	
Highway Bridge Improvement	40,000.00	
TOTAL RECEIPTS		<u>594,659.20</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 594,659.20</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		554,659.20
ACCOUNTS RECEIVABLE		<u>40,000.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 594,659.20</u>

COUNTY LIQUID FUEL FUND
2012 AUDIT

Balance, 12/31/2011		114,531.11
Receipts:		
Commonwealth of PA	76,869.05	
Interest	219.99	
TOTAL RECEIPTS		<u>77,089.04</u>
TOTAL RECEIPTS & BALANCE		\$ <u>191,620.15</u>
Expenditures:		
Apportioned to Boroughs	20,673.89	
Apportioned to Townships	61,139.91	
P C Commissioners	8,952.35	
TOTAL EXPENDITURES		90,766.15
BALANCE, 12/31/2012		<u>100,854.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>191,620.15</u>
TOTAL UNPAID ENCUMBRANCES:		<u>\$ 43,595.56</u>
TOTAL UNENCUMBERED BALANCE:		<u>\$ 57,258.44</u>

COUNTY IMPROVEMENT FUND
2012 AUDIT

Balance, 12/31/2011		5,687.88
Receipts:		
Deposits	6,060.00	
Interest	10.88	
TOTAL RECEIPTS		<u>6,070.88</u>
TOTAL RECEIPTS & BALANCE		\$ <u>11,758.76</u>
Expenditures:		
Capital Outlay	1,209.00	
Purchase of Equipment	3,279.45	
TOTAL EXPENDITURES		4,488.45
BALANCE, 12/31/2012		6,782.31
ACCOUNTS RECEIVABLE		<u>488.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>11,758.76</u>

HPRP FUND
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	10,443.00	
TOTAL RECEIPTS		<u>10,443.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 10,443.00</u>
Expenditures:		
Northern Tier Comm.	6,793.00	
General Fund	3,650.00	
TOTAL EXPENDITURES		10,443.00
BALANCE, 12/31/2012		0.00
TOTAL EXPENDITURES & BALANCE		<u>\$ 10,443.00</u>

GROWING GREENER II
2012 AUDIT

Balance, 12/31/2011		(41,624.99)
Receipts:		
Deposits	155,019.12	
TOTAL RECEIPTS		<u>155,019.12</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 113,394.13</u>
Expenditures:		
Dirt & Gravel	24,000.00	
Alleghany Bank Stabilization	51,123.36	
Chapman Bank Stabilization	14,517.92	
North Fork Dam	4,928.00	
TOTAL EXPENDITURES		94,569.28
BALANCE, 12/31/2012		19,194.93
ACCOUNTS RECEIVABLE		23,629.92
ACCOUNTS PAYABLE		<u>(24,000.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 113,394.13</u>

VICTIM IMPACT PANEL
2012 AUDIT

Balance, 12/31/2011		2,115.00
Receipts:		
Deposits	4,550.00	
TOTAL RECEIPTS		<u>4,550.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 6,665.00</u>
Expenditures:		
Conference & Training	785.42	
TOTAL EXPENDITURES		785.42
BALANCE, 12/31/2012		<u>5,879.58</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 6,665.00</u>

PRE-DISASTER MITIGATION FUND
2012 AUDIT

Balance, 12/31/2011		11,530.17
Receipts:		
Interest	8.21	
TOTAL RECEIPTS		<u>8.21</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 11,538.38</u>
Expenditures:		
GMR Consulting	10,000.00	
Publications	84.65	
TOTAL EXPENDITURES		10,084.65
BALANCE, 12/31/2012		1,471.73
ACCOUNTS PAYABLE		<u>(18.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 11,538.38</u>

RETIREMENT FUND
CHECKING ACCOUNT
2012 AUDIT

Balance, 12/31/2011		\$ 384,816.07
Receipts:		
Member Contribution	415,359.62	
Accumulated Required Contribution	347,867.00	
Interest	104.09	
TOTAL RECEIPTS		<u>763,330.71</u>
TOTAL BALANCE & RECEIPTS		\$ <u>1,148,146.78</u>
Expenditures:		
Annuity Payments	436,377.35	
C.S. McKee	57,258.14	
Citizens Bank	9,447.04	
Hay Group	16,508.00	
Members Accumulation Withdrawals	118,980.68	
Wells Fargo	13,570.56	
FWT	13,223.15	
Direct Deposit Service Fee	180.00	
Materials & Supplies	284.90	
TOTAL EXPENDITURES		665,829.82
BALANCE, 12/31/2012		137,205.55
ACCOUNTS RECEIVABLE		347,867.00
ACCOUNTS PAYABLE		<u>(2,755.59)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,148,146.78</u>

POTTER COUNTY
EMPLOYEE'S RETIREMENT FUND 2011 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR END
DECEMBER 31, 2012

Total Assets (cost value)-January 1, 2012	\$10,535,424.88
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ADDITIONS

Member contributions (incl. /Mbr. Share of milit./l.a.)	403,913.53
Member purchase of County share of milit. /l.a.	0.00
County contributions	347,867.00
Investment Income:	
Interest	125,780.28
Dividends	177,230.08
Realized capital gain/losses	8,615.37
Net accrued interest/other	-7,380.82
Miscellaneous	105,306.74
TOTAL ADDITIONS	+\$1,161,332.18

DEDUCTIONS

Member contributions refunded	111,630.92
Retirement allowances paid (includes C-O-L and accum.	
Deduct. W/d under Opt. 4)	466,397.30
Death benefits	0.00
Administrative expenses	16,508.00
Investment expenses	69,124.79
Miscellaneous	69,660.73
TOTAL DEDUCTIONS	-\$ 733,321.74

NET INCREASE

Total Assets (cost value) December 31, 2012	\$ 10,963,435.32
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Unrealized appreciation/depreciation	1,078,198.46
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Total Assets (market value) December 31, 2012	\$ 12,041,633.78
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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, 2012

<u>ASSETS</u>	<u>COST VALUE</u>	<u>MARKET VALUE</u>
Cash and Short-Term Investments	\$ <u>1,750,240.77</u>	\$ <u>1,765,676.02</u>
Receivables	<u>25,707.04</u>	<u>25,707.04</u>
Investments:		
U.S. Government Obligations	<u>1,129,883.42</u>	<u>1,137,914.09</u>
Corporate Bonds	<u>1,151,049.46</u>	<u>1,219,175.64</u>
Preferred Stock	<u> </u>	<u> </u>
Common Stock	<u>4,992,552.38</u>	<u>5,820,091.67</u>
International Stock	<u> </u>	<u> </u>
Mutual Funds	<u>1,186,213.65</u>	<u>1,311,567.68</u>
Miscellaneous/Asset Backed Securities	<u>678,579.05</u>	<u>703,290.14</u>
Municipal Bonds	<u>49,209.55</u>	<u>58,211.50</u>
 TOTAL ASSETS DECEMBER 31, 2012	 <u>\$ 10,963,435.32</u>	 <u>\$ 12,041,633.78</u>

Individual member accounts (include interest that was credited for all refunds, deaths, and retirements) that occurred in 2012. **\$ 241,066.33**

Authorized rate of interest to be credited to Member Accounts in 2013 **5.5%**

EMERGENCY REPOSE HAZARDOUS MATERIAL FUND
2012 AUDIT

Balance, 12/31/2011		29,404.33
Receipts:		
Chemical & Planning Fees	5,380.00	
Grants	10,474.00	
Interest	18.86	
Reimbursements	18,872.40	
TOTAL RECEIPTS		<u>34,745.26</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 64,149.59</u>
Expenditures:		
Truck	1,236.48	
Conference & Training	13,425.97	
Contracted Services	130.00	
Equipment Maintenance	3,361.26	
Materials & Supplies/Other	2,989.80	
Insurance	2,011.06	
Postage	705.55	
Telephone	1,663.80	
Travel	4,557.34	
Capital Outlay	7,514.00	
TOTAL EXPENDITURES		37,595.26
BALANCE, 12/31/2012		20,976.22
ACCOUNTS RECEIVABLE		16,348.36
ACCOUNTS PAYABLE		(10,805.25)
PREPAIDS		<u>35.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 64,149.59</u>

911 WIRELESS FUND
2012 AUDIT

Balance, 12/31/2011		431,230.10
Receipts:		
Grants	404,951.00	
Interest	1,815.20	
TOTAL RECEIPTS		<u>406,766.20</u>
TOTAL RECEIPTS & BALANCE		\$ <u>837,996.30</u>
Expenditures:		
CAD	14,424.05	
Personnel	169,137.76	
Administrative	9,246.55	
Back Up Power	3,990.78	
Base Mapping	53,215.83	
Digital Microwave	54,393.24	
GIS Data & Mapping	160,000.00	
Public Education	178.20	
Miscellaneous	45,807.20	
Telephone Companies/Systems	13,851.44	
Tower Sites	44.44	
Training	3,312.11	
Professional Services	31,169.00	
TOTAL EXPENDITURES		558,770.60
BALANCE, 12/31/2012		171,528.98
ACCOUNTS RECEIVABLE		114,214.71
ACCOUNTS PAYABLE		(20,339.49)
PREPAIDS		<u>13,821.50</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>837,996.30</u>

EMERGENCY MANAGEMENT 911 FUND
2012 AUDIT

Balance, 12/31/2011		22,691.25
Receipts:		
Deposits	157,569.82	
Interest	31.69	
TOTAL RECEIPTS		<u>157,601.51</u>
TOTAL RECEIPTS & BALANCE		\$ <u>180,292.76</u>
Expenditures:		
Contracted Services	319.00	
Equipment	1,482.38	
Telephone Companies	11,591.16	
Administrative	6,884.87	
Backup Power/ Phone Maintenance	19,149.64	
Training	2,850.59	
Public Education	145.80	
Digital Microwave	20,029.36	
Personnel	25,839.09	
Professional Services	26,363.00	
Miscellaneous	9,669.14	
Tower Sites	7,969.16	
TOTAL EXPENDITURES		132,293.19
BALANCE, 12/31/2012		38,996.75
ACCOUNTS RECEIVABLE		15,231.78
ACCOUNTS PAYABLE		(17,537.46)
PREPAIDS		<u>11,308.50</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>180,292.76</u>

DES BUILDING IMPROVEMENT FUND
2012 AUDIT

Balance, 12/31/2011		44,663.69
Receipts:		
Interest	96.70	
TOTAL RECEIPTS		<u>96.70</u>
TOTAL RECEIPTS & BALANCE		\$ <u>44,760.39</u>
Expenditures:		
Contracted Services	1,172.50	
Advertising	335.26	
TOTAL EXPENDITURES		1,507.76
BALANCE, 12/31/2012		<u>43,252.63</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>44,760.39</u>

CITIZENS CORP GRANT
2012 AUDIT

Balance, 12/31/2011		(3,282.06)
Receipts:		
Deposits	6,796.27	
Interest	.14	
TOTAL RECEIPTS		<u>6,796.41</u>
TOTAL RECEIPTS & BALANCE		<u>3,514.35</u>
Expenditures:		
Postage	7.05	
Materials & Supplies	1,321.72	
Conference & Training	2,025.36	
Travel	248.16	
TOTAL EXPENDITURES		3,602.29
BALANCE, 12/31/2012		103.07
ACCOUNTS RECEIVABLE		4,052.99
ACCOUNTS PAYABLE		(136.53)
STILL DUE COUNTY		<u>(4,107.47)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>3,514.35</u>

HAVA GRANT
2012 AUDIT

Balance, 12/31/2011		27,787.71
Receipts:		
Interest	60.27	
TOTAL RECEIPTS		<u>60.27</u>
TOTAL RECEIPTS & BALANCE		\$ <u>27,847.98</u>
Expenditures:		
P.C. Commissioners	24,368.14	
TOTAL EXPENDITURES		24,368.14
BALANCE, 12/31/2012		24,368.14
BALANCE SECTION 261, 12/31/2012		3,479.84
ACCOUNTS PAYABLE		<u>(24,368.14)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>27,847.98</u>

DIRECT DEBIT FUND
2012 AUDIT

Balance, 12/31/2011		4,431.97
Receipts:		
Deposits	0.00	
TOTAL RECEIPTS		<u>0.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 4,431.97</u>
Expenditures:		
Withdrawals	4,431.97	
TOTAL EXPENDITURES		4,431.97
BALANCE, 12/31/2012		0.00
TOTAL EXPENDITURES & BALANCE		<u>\$ 4,431.97</u>

THIS ACCOUNT HAS BEEN CLOSED

911 VOIP FUND
2012 AUDIT

Balance, 12/31/2011		49,304.32
Receipts		
Deposits	19,102.59	
Interest	276.06	
TOTAL RECEIPTS		<u>19,378.65</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 68,682.97</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		65,391.80
ACCOUNTS RECEIVABLE		<u>3,291.17</u>
TOTAL BALANCE & EXPENDITURES		<u>\$ 68,682.97</u>

REGISTER & RECORDER
2012 AUDIT

Balance, 12/31/2011		8,748.47
Receipts:		
Deposits	539,716.45	
Commissions	18,485.45	
Redeterminations	73.00	
TOTAL RECEIPTS		<u>558,274.90</u>
TOTAL RECEIPTS & BALANCE		\$ <u>567,023.37</u>

Expenditures:		
PA Department of Revenue	61,394.87	
Commonwealth of PA	26.00	
Recorder of Deeds	101,096.11	
Register of Wills	41,093.52	
Potter County Commissioners (Cubicle Rent)	660.00	
Recorder of Deeds Improvement Fund	9,090.00	
Potter County Improvement Fund	6,060.00	
Bank Charges/Returned Deposits	86.84	

Schools:		
Austin	3,957.17	
Coudersport	75,710.28	
Galeton	26,718.71	
Keystone	345.45	
Northern Potter	40,577.07	
Oswayo Valley	13,794.71	
Port Allegany	7,230.28	

Boroughs & Townships:		
Abbott Township	8,323.18	
Allegany Township	5,393.15	
Austin Borough	644.02	
Bingham Township	4,504.69	
Clara Township	1,534.08	
Coudersport Borough	46,343.98	
Eulalia Township	5,241.65	
Galeton Borough	7,534.39	
Genesee Township	2,294.70	
Harrison Township	5,745.15	
Hebron Township	5,187.99	
Hector Township	3,292.28	
Homer Township	5,455.45	
Keating Township	599.85	
Oswayo Borough	809.36	
Oswayo Township	3,498.04	
Pike Township	4,234.66	
Pleasant Valley Township	105.88	

REGISTER & RECORDER (continued)

Portage Township	1,158.85	
Roulette Township	7,124.38	
Sharon Township	4,633.47	
Shinglehouse Borough	3,319.75	
Stewardson Township	345.45	
Summit Township	3,173.94	
Sweden Township	9,517.53	
Sylvania Township	1,117.95	
Ulysses Borough	1,908.05	
Ulysses Township	20,418.07	
West Branch Township	4,437.08	
Wharton Township	436.48	
TOTAL EXPENDITURES		556,174.51
BALANCE, 12/31/2012		55,647.03
ACCOUNTS RECEIVABLE		2,911.46
ACCOUNTS PAYABLE		(47,709.63)
TOTAL EXPENDITURES & BALANCE		\$ <u>567,023.37</u>

RECORDER OF DEEDS IMPROVEMENT FUND
2012 AUDIT

Balance, 12/31/2011		6,951.49
Deposits	9,090.00	
Interest	17.93	
TOTAL RECEIPTS		<u>9,107.93</u>
TOTAL RECEIPTS & BALANCE		\$ <u>16,059.42</u>
Expenditures:		
Office Equipment	8,000.00	
Contracted Services	8.00	
TOTAL EXPENDITURES		8,008.00
BALANCE, 12/31/2012		7,319.42
ACCOUNTS RECEIVABLE		<u>732.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>16,059.42</u>

DIVORCE FUND
2012 AUDIT

Balance, 12/31/2011		28,374.58
Receipts:		
Deposits	279,810.54	
Interest	660.86	
TOTAL RECEIPTS		<u>280,471.40</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 308,845.98</u>
Expenditures:		
Salaries & Benefits	85,454.66	
Potter County Commissioners (TA Loan)	180,000.00	
Materials & Supplies	5,151.87	
Postage	5,342.58	
Advertising	3,641.58	
Equipment Maintenance	46.37	
Conference & Training	300.00	
TOTAL EXPENDITURES		279,937.06
BALANCE, 12/31/2012		33,001.23
ACCOUNTS RECEIVABLE		18,129.99
ACCOUNTS PAYABLE		<u>(22,222.30)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 308,845.98</u>

PROTHONOTARY CHECKING ACCOUNT
CITIZEN & NORTHERN
2012 AUDIT

Balance, 12/31/2011		(963.21)
Receipts:		
Deposits	618,605.59	
TOTAL RECEIPTS		<u>618,605.59</u>
TOTAL RECEIPTS & BALANCE		\$ <u>617,642.38</u>
Expenditures:		
Act 119	318.00	
Advertising	810.00	
Automation	37,140.00	
County of Potter (Civil)	39,144.88	
Divorce Filings	279,810.54	
PFA	58.00	
PA Dept. of Revenue	241,714.24	
Passports	10,256.32	
Postmaster	504.65	
Potter County Sheriff	464.00	
Mediation/Psychological	8,637.77	
Refunds	103.00	
Bank Charges	528.50	
TOTAL EXPENDITURES		619,489.90
BALANCE, 12/31/2012		36,645.87
ACCOUNTS PAYABLE		<u>(38,493.39)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>617,642.38</u>

CLERK OF COURTS SAVINGS
2012 AUDIT

Balance, 12/31/2011		496.82
Receipts:		
Interest	.81	
2011 Correction	.25	
TOTAL RECEIPTS		<u>1.06</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 497.88</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		<u>497.88</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 497.88</u>

CLERK OF COURTS
NORTHWEST SAVINGS
2012 AUDIT

Balance, 12/31/2011		39,452.96
Receipts:		
Deposits	15,502.00	
Interest	16.78	
TOTAL RECEIPTS		<u>15,518.78</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 54,971.74</u>
Expenditures:		
County of Potter	2,014.54	
Refunds	38,409.20	
TOTAL EXPENDITURES		40,423.74
BALANCE, 12/31/2012		14,619.51
ACCOUNTS PAYABLE		<u>(71.51)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 54,971.74</u>

CLERK OF COURTS (CRIMINAL)
FIRST NATIONAL BANK
2012 AUDIT

Balance, 12/31/2011		9,389.75
Receipts:		
Deposits	394,099.24	
Credit Adjustments	246.00	
TOTAL RECEIPTS		<u>394,345.24</u>
TOTAL RECEIPTS & BALANCE		\$ <u>403,734.99</u>
Expenditures:		
County of Potter	180,422.14	
PA Dept. of Revenue	109,843.46	
P.C. District Attorney	2,832.05	
P.C. Probation	22,862.50	
P.C. Prothonotary	3,448.92	
P.C. Treasurer	1,424.83	
Restitutions	56,811.97	
Substance Abuse Fund	5,885.22	
Lab Fees	4,216.82	
Boroughs & Townships:		
Abbott Township	150.00	
Austin Borough	1,269.08	
Coudersport Borough	3,047.06	
Eulalia Township	122.79	
Galeton Borough	2,037.41	
Shinglehouse Borough	310.32	
Ulysses Borough	193.58	
Genesee Township	241.76	
Harrison Township	25.00	
Hector Township	301.32	
Stewardson Township	15.76	
Roulette Township	281.31	
Sharon Township	14.28	
Sweden Township	65.00	
Ulysses Township	125.00	
Returns Deposits	34.52	
TOTAL EXPENDITURES		395,982.10
BALANCE, 12/31/2012		25,187.88
ACCOUNTS PAYABLE		<u>(17,434.99)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>403,734.99</u>

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2012 AUDIT

Balance, 12/31/2011		7,464.70
Receipts:		
Deposit	1,209.36	
Interest	17.31	
TOTAL RECEIPTS		<u>1,226.67</u>
TOTAL RECEIPTS & BALANCE		\$ <u>8,691.37</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		8,564.62
ACCOUNTS RECEIVABLE		<u>126.75</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>8,691.37</u>

PROTHONOTARY CIVIL AUTOMATION FUND
2012 AUDIT

Balance, 12/31/2011		25,640.41
Deposits	37,140.00	
Interest	46.42	
TOTAL RECEIPTS		<u>37,186.42</u>
TOTAL RECEIPTS & BALANCE		\$ <u>62,826.83</u>
Expenditures:		
Salaries & Benefits	8,794.77	
Contracted Services (Infocon)	19,636.90	
Materials & Supplies	1,012.34	
Equipment	588.72	
Capital Outlay	8,396.77	
TOTAL EXPENDITURES		38,429.50
BALANCE, 12/31/2012		27,212.90
ACCOUNTS RECEIVABLE		2,260.00
ACCOUNTS PAYABLE		<u>(5,075.57)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>62,826.83</u>

SHERIFF'S GENERAL CHECKING ACCOUNT
(CITIZENS TRUST)
2012 AUDIT

Balance, 12/31/2011		9,652.66
Receipts:		
Deposits	6,434.00	
TOTAL RECEIPTS		<u>6,434.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>16,086.66</u>
Expenditures:		
Commonwealth of PA	3,434.00	
Quartermaster	330.95	
Deluxe Checks	146.31	
TOTAL EXPENDITURES		3,911.26
BALANCE, 12/31/2012		<u>12,175.40</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>16,086.66</u>

SHERIFF'S SPECIAL SURCHARGE ACCOUNT
2012 AUDIT

Balance, 12/31/2011		2,602.50
Receipts:		
Deposits	2,318.00	
Interest	7.71	
2011 Deposit	480.00	
TOTAL RECEIPTS		<u>2,805.71</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,408.21</u>
Expenditures:		
Transfer to Sheriff's General Checking Account	2,560.00	
TOTAL EXPENDITURES		2,560.00
BALANCE, 12/31/2012		2,608.21
ACCOUNTS RECEIVABLE		<u>240.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5,408.21</u>

SHERIFF'S GENERAL CHECKING ACCOUNT
(FNB)
2012 AUDIT

Balance, 12/31/2011		11,030.36
Receipts:		
Deposits	83,681.34	
TOTAL RECEIPTS		<u>83,681.34</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 94,711.70</u>
Expenditures:		
Advertising	9,019.22	
General Fund	31,377.10	
Firearms Validation	1,008.00	
Prothonotary	56.00	
Recorder of Deeds	337.00	
Refunds to Attorneys	15,940.47	
Sheriff's (Deputize)	539.85	
Surcharge	2,318.00	
Tax Claim	15,038.94	
Boroughs & Townships:		
Coudersport Borough	1,136.75	
Galeton Borough	4,521.19	
Genesee Township	255.78	
Roulette Township	457.22	
Bucks County Prothonotary	26.25	
TOTAL EXPENDITURES		82,031.77
BALANCE, 12/31/2012		<u>12,679.93</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 94,711.70</u>

FIREARMS MODERNIZATION ACCOUNT
2012 AUDIT

Balance, 12/31/2011		82.33
Receipts:		
Deposits	0.00	
TOTAL RECEIPTS		<u>0.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>82.33</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		<u>82.33</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>82.33</u>

FIREARMS VALIDATION ACCOUNT
2012 AUDIT

Balance, 12/31/2011		207.15
Receipts:		
Deposits	1,008.00	
Interest	.61	
2011 Deposit	70.00	
TOTAL RECEIPTS		<u>1,078.61</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,285.76</u>
Expenditures:		
Transfer to Checking	874.00	
TOTAL EXPENDITURES		874.00
BALANCE, 12/31/2012		318.76
ACCOUNTS RECEIVABLE		<u>93.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,285.76</u>

JAIL FUND
2012 AUDIT

Balance, 12/31/2011		(94.71)
Receipts:		
Deposits	163,585.08	
TOTAL RECEIPTS		<u>163,585.08</u>
TOTAL RECEIPTS & BALANCE		\$ <u>163,490.37</u>
Expenditures:		
Cost Recovery	52,736.88	
Equipment/Supplies	7,333.88	
Inmate Medical	561.32	
Oasis Management Systems, Inc.	33,322.66	
Potter County Probation	11,271.53	
Return of Inmate Funds & Personal	38,377.28	
Room & Board	13,690.00	
UPS	6.60	
Victim Impact Panel	840.00	
Bank Fees/Returned Deposits	162.75	
TOTAL EXPENDITURES		158,302.90
BALANCE, 12/31/2012		7,444.29
ACCOUNTS PAYABLE		<u>(2,256.82)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>163,490.37</u>

INMATE FUND SAVINGS ACCOUNT
2012 AUDIT

Balance, 12/31/2011		15,688.59
Receipts:		
Deposits	9,744.10	
Interest	20.53	
TOTAL RECEIPTS		<u>9,764.63</u>
TOTAL RECEIPTS & BALANCE		\$ <u>25,453.22</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		<u>25,453.22</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>25,453.22</u>

IV-D DOMESTIC RELATIONS
2012 AUDIT

Balance, 12/31/2011		45,290.93
Receipts:		
State Reimbursements	133,494.00	
Fees	3,974.16	
Incentive	31,990.12	
Interest	170.86	
TOTAL RECEIPTS		<u>169,629.14</u>
TOTAL RECEIPTS & BALANCE		\$ <u>214,920.07</u>
Expenditures:		
County of Potter	165,877.92	
Tom Walrath	3,825.00	
TOTAL EXPENDITURES		169,702.92
BALANCE, 12/31/2012		50,791.44
ACCOUNTS RECEIVABLE		35,576.53
ACCOUNTS PAYABLE		<u>(41,150.82)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>214,920.07</u>

DOMESTIC RELATIONS PATERNITY FUND
2012 AUDIT

Balance, 12/31/2011		6,279.76
Receipts:		
Complaint Withdrawal Fees	150.00	
Genetic Testing	192.00	
Motion for Continuance	406.00	
PASCDU Child Support	3,368.36	
Petition to Modify Fees	500.00	
TOTAL RECEIPTS		<u>4,616.36</u>
TOTAL RECEIPTS & BALANCE		\$ <u>10,896.12</u>
Expenditures:		
Gene Screening/Cell mark	960.00	
Potter County Domestic IVD Fees	3,974.16	
Refunds	285.00	
TOTAL EXPENDITURES		5,219.16
BALANCE, 12/31/2012		5,899.70
ACCOUNTS PAYABLE		<u>(222.74)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>10,896.12</u>

DOMESTIC RELATIONS PETTY CASH FUND
2012 AUDIT

Balance, 12/31/2011		1,540.82
Receipts:		
Deposits	430.00	
TOTAL RECEIPTS		<u>430.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,970.82</u>
Expenditures:		
Domestic Relations Association of PA Dues	80.00	
USPS	405.00	
Potter County Commissioners	1,125.82	
TOTAL EXPENDITURES		1,610.82
BALANCE, 12/31/2012		225.00
ACCOUNTS RECIEVABLE		<u>135.00</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,970.82</u>

DISTRICT ATTORNEY DRUG INVESTIGATION
SAVINGS ACCOUNT
2012 AUDIT

Balance, 12/31/2011		1,354.69
Receipts:		
Deposits	997.79	
Interest	1.96	
TOTAL RECEIPTS		<u>999.75</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,354.44</u>
Expenditures:		
Transfer to Checking	800.00	
TOTAL EXPENDITURES		800.00
BALANCE, 12/31/2012		<u>1,554.44</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,354.44</u>

DISTRICT ATTORNEY SPECIAL INVESTIGATIVE FUND
2012 AUDIT

Balance, 12/31/2011		357.04
Receipts:		
Deposits	839.75	
TOTAL RECEIPTS		<u>839.75</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,196.79</u>
Expenditures:		
NMS	800.00	
Restitution/Refunds	5.99	
Bank Charge	60.00	
TOTAL EXPENDITURES		865.99
BALANCE, 12/31/2012		<u>330.80</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,196.79</u>

SUBSTANCE ABUSE FUND
2012 AUDIT

Balance, 12/31/2011		2,532.65
Receipts:		
Deposits	6,130.14	
Interest	8.07	
TOTAL RECEIPTS		<u>6,138.21</u>
TOTAL RECEIPTS & BALANCE		\$ <u>8,670.86</u>
Expenditures:		
P.C. Drug & Alcohol Program	2,500.00	
TOTAL EXPENDITURES		2,500.00
BALANCE, 12/31/2012		5,657.12
ACCOUNTS RECEIVABLE		<u>513.74</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>8,670.86</u>

TOBACCO COMPLIANCE PROGRAM FUND
2012 AUDIT

Balance, 12/31/2011		7,076.97
Receipts:		
Interest	15.35	
TOTAL RECEIPTS		<u>15.35</u>
TOTAL RECEIPTS & BALANCE		\$ <u>7,092.32</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2012		<u>7,092.32</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>7,092.32</u>

TAX CLAIM CONVENIENCE ACCOUNT
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	2,235,281.68	
Interest	125.43	
TOTAL RECEIPTS		<u>2,235,407.11</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 2,235,407.11</u>
Expenditures:		
Interest Received to County of Potter	125.43	
Prior Years Taxes to County of Potter	459,593.01	
Commission on Road/School/Fees	234,997.15	
Farmland Rollback	2,244.82	
Schools Districts:		
Austin	129,613.41	
Coudersport	551,868.71	
Galeton	141,086.02	
Keystone Central	6,766.61	
Northern Potter	195,108.18	
Oswayo Valley	178,317.09	
Port Allegany	96,307.32	
Boroughs & Townships:		
Abbott Township	2,979.10	
Allegany Township	8,894.41	
Austin Borough	17,831.25	
Bingham Township	4,470.17	
Clara Township	3,140.76	
Coudersport Borough	62,958.54	
Eulalia Township	1,074.65	
Galeton Borough	38,694.04	
Genesee Township	4,340.65	
Harrison Township	6,663.16	
Hebron Township	10,219.95	
Hector Township	1,646.73	
Keating Township	2,057.51	
Oswayo Borough	1,467.29	
Oswayo Township	1,996.57	
Pike Township	1,629.57	
Pleasant Valley Township	778.34	
Portage Township	284.78	
Roulette Township	9,800.78	
Sharon Township	7,727.05	
Shinglehouse Borough	13,825.45	
Stewardson Township	281.61	
Summit Township	127.81	

TAX CLAIM CONVENIENCE ACCOUNT (continued)

Sweden Township	6,329.79	
Sylvania Township	304.11	
Ulysses Borough	4,853.02	
Ulysses Township	4,586.43	
West Branch Township	1,507.00	
Wharton Township	217.27	
Other Expenditures:		
P.C. Register & Recorder	2,050.98	
P.C. Tax Claim	6,532.95	
Refunds	10,107.64	
TOTAL EXPENDITURES		2,235,407.11
BALANCE, 12/31/2012		0.00
ACCOUNTS RECEIVABLE		119,293.87
ACCOUNTS PAYABLE		(119,293.87)
TOTAL EXPENDITURES & BALANCE		\$ <u>2,235,407.11</u>

TAX CLAIM BUREAU HI-FI ACCOUNT
2012 AUDIT

Balance, 12/31/2011		2,151.22
Receipts:		
Deposits	2,248,848.21	
Interest	125.43	
TOTAL RECEIPTS		<u>2,248,973.64</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,251,124.86</u>
Expenditures:		
Transferred to Convenience Account	2,235,408.60	
Returned Deposits	5,494.25	
TOTAL EXPENDITURES		2,240,902.85
BALANCE, 12/31/2012		129,628.70
ACCOUNTS PAYABLE		(119,406.69)
TOTAL EXPENDITURES & BALANCE		\$ <u>2,251,124.86</u>

TAX CLAIM BUREAU PER CAPITA CHECKING
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	13,844.49	
TOTAL RECEIPTS		<u>13,844.49</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 13,844.49</u>
Expenditures:		
Prior Years Taxes to County of Potter	2,210.40	
Cost & Fees to County of Potter	10,157.25	
Interest Received to County of Potter	.88	
School Districts:		
Austin School	214.50	
Boroughs & Townships:		
Austin Borough	318.61	
Galeton Borough	178.50	
Oswayo Borough	39.60	
Harrison Township	157.50	
Hebron Township	21.00	
Hector Township	26.25	
Oswayo Township	15.75	
Portage Township	20.00	
Roulette Township	81.90	
Sharon Township	115.50	
Shinglehouse Township	236.50	
Sylvania Township	2.10	
Ulysses Township	11.00	
West Branch Township	15.75	
Other Expenditures:		
Refunds	21.50	
TOTAL EXPENDITURES		13,844.49
BALANCE, 12/31/2012		0.00
ACCOUNTS RECIEVABLE		618.34
ACCOUNTS PAYABLE		<u>(618.34)</u>
TOTAL EXPENDITURES & BALANCE		<u>13,844.49</u>

TAX CLAIM BUREAU PER CAPITAL SAVINGS ACCOUNT
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	13,927.23	
Interest	.88	
TOTAL RECEIPTS		<u>13,928.11</u>
TOTAL RECEIPTS & BALANCE		<u>13,928.11</u>
Expenditures:		
Transferred to Checking	13,844.49	
Bank Charges	83.50	
TOTAL EXPENDITURES		13,927.99
BALANCE, 12/31/2012		618.46
ACCOUNTS PAYABLE		<u>(618.34)</u>
TOTAL EXPENDITURES & BALANCE		<u>13,928.11</u>

CONSERVATION DISTRICT
2012 AUDIT

Balance, 12/31/2011		2,137.54
Receipts:		
Transfers from Savings	373,032.10	
Void	270.76	
TOTAL RECEIPTS		<u>373,302.86</u>
TOTAL RECEIPTS & BALANCE		\$ <u>375,440.40</u>
Salaries & Benefits:		
Administration	84,835.55	
Ch Bay	24,507.11	
DGR	12,463.33	
Employer's Share of Retirement	3,818.13	
Employer's Share of FICA	10,195.43	
Farmland	2,428.82	
Health Insurance	22,027.62	
Nutrient Management	9,038.59	
Unemployment Compensation	2,038.21	
United State Treasury	814.27	
Other Expenditures:		
Administrative	20,241.81	
Bay Fund	5,695.20	
Bird Seed Sales/Sales Tax	984.77	
Director	1,677.84	
Dirt & Gravel	6,412.63	
Envirothon	1,594.17	
Farmland Grant	273.18	
Insurance/Bonds/Dues	5,109.00	
No-Till	4,641.65	
Nutrient Management	6030.02	
Projects	123,249.50	
Publications	132.50	
Scholarships/Awards/Exhibits	3,225.76	
Floodway/FP/CEI	18,361.11	
Watershed Grant	5,273.49	
Bank Charge	.60	
TOTAL EXPENDITURES		375,070.29
BALANCE, 12/31/2012		<u>370.11</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>375,440.40</u>

CONSERVATION DISTRICT SPECIAL ACCOUNT
2012 AUDIT

Balance, 12/31/2011		100,847.01
Receipts:		
Deposits	222,317.26	
Interest	211.16	
Potter County Appropriation	45,000.00	
TOTAL RECEIPTS		<u>267,528.42</u>
TOTAL RECEIPTS & BALANCE		\$ <u>368,375.43</u>
Expenditures:		
Transfer to Checking Account	335,000.00	
TOTAL EXPENDITURES		335,000.00
BALANCE, 12/31/2012		<u>33,375.43</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>368,375.43</u>

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD SAVINGS
2012 AUDIT

Balance, 12/31/2011		1,927.37
Receipts:		
Interest	3.11	
TOTAL RECEIPTS		<u>3.11</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,930.48</u>
Expenditures:		
TOTAL EXPENDITURES	0.00	0.00
BALANCE, 12/31/2012		<u>1,930.48</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,930.48</u>

COOPERATIVE EXTENSION OFFICE
2012 AUDIT

Balance, 12/31/2011		52,085.09
Receipts:		
County of Potter	100,000.00	
Deposits	13,609.36	
Interest	77.29	
TOTAL RECEIPTS		<u>113,686.65</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 165,771.74</u>
Expenditures:		
Miscellaneous/4 H Advisory Fund	2,730.40	
Office Supplies	7,543.73	
PSCE McKean County	27,904.26	
PA State University	34,587.43	
Subscriptions/Publications	122.00	
Telephone	306.55	
Travel	10,569.92	
Bank Card Service/Visa	22,719.04	
Potter County Educational Counsel	575.00	
Bank Service Charge	2.00	
TOTAL EXPENDITURES		107,060.33
BALANCE, 12/31/2012		<u>58,711.41</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 165,771.74</u>

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
GENERAL FUND
2012 AUDIT

Balance, 12/31/2011		839.90
Receipts:		
Deposits	84,054.15	
Void Checks	66.06	
Interest	3.52	
TOTAL RECEIPTS		<u>84,123.73</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 84,963.63</u>
Expenditures:		
County of Potter	15,249.55	
MJ-IOTA	3.13	
Restitutions/Refunds	3,381.25	
Server Fee	2,567.74	
State of PA	54,271.69	
Fines & Civil Awards:		
Austin Borough	1,276.20	
Coudersport Borough	3,147.77	
Eulalia Township	390.02	
Homer Township	42.53	
Keating Township	594.53	
Portage Township	362.82	
Roulette Township	19.38	
Sweden Township	2,210.96	
Sylvania Township	63.62	
Coudersport School	17.66	
Returned Deposits	220.50	
TOTAL EXPENDITURES		83,819.35
BALANCE, 12/31/2012		3,030.09
ACCOUNTS PAYABLE		<u>(1,886.20)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 84,963.24</u>

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
PETTY CASH
2012 AUDIT

Balance, 12/31/2011		254.38
Receipts:		
Deposits	1,400.00	
TOTAL RECEIPTS		<u>1,400.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>1,654.38</u>
Expenditures:		
Postage	1,493.99	
TOTAL EXPENDITURES		1,493.99
BALANCE, 12/31/2012		<u>160.39</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>1,654.38</u>

DELORES WEISS
MAGISTERIAL DISTRICT JUDGE 55-4-03
GENERAL FUND
2012 AUDIT

Balance, 12/31/2011		1,570.20
Receipts:		
Deposits	175,711.53	
Void Checks	92.75	
Interest	5.95	
TOTAL RECEIPTS		<u>175,810.23</u>
TOTAL RECEIPTS & BALANCE		\$ <u>177,380.43</u>
Expenditures:		
County of Potter	25,938.32	
MJ-IOTA	5.69	
Restitutions/Refunds	9,492.46	
Server Fee	2,009.11	
State of PA	124,351.74	
Fines & Civil Awards:		
Galeton Borough	5,736.49	
Ulysses Borough	172.20	
Bingham Township	404.18	
Harrison Township	1,646.16	
Hector Township	582.50	
Pike Township	774.30	
Sweden Township	3,869.34	
Ulysses Township	400.21	
West Branch Township	261.97	
Galeton School	57.43	
Northern Potter School	175.87	
Returned Deposits	1,928.00	
Ulysses Library	75.00	
TOTAL EXPENDITURES		177,880.97
BALANCE, 12/31/2012		2,639.12
ACCOUNTS PAYABLE		<u>(3,139.66)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>177,380.43</u>

DELORES WEISS
DISTRICT JUSTICE 55-4-03
PETTY CASH
2012 AUDIT

Balance, 12/31/2011		158.30
Receipts:		
Deposits	2,000.00	
TOTAL RECEIPTS		<u>2,000.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,158.30</u>
Expenditures:		
Postage	1,789.03	
Supplies	242.19	
Garbage	9.90	
TOTAL EXPENDITURES		2,041.12
BALANCE, 12/31/2012		<u>117.18</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,158.30</u>

KARI STUBBS
DISTRICT JUSTICE 55-4-01
GENERAL FUND
2012 AUDIT

Balance, 12/31/2011		1,989.05
Receipts:		
Deposits	125,991.03	
Interest	3.96	
Void Checks	25.00	
TOTAL RECEIPTS		<u>126,019.99</u>
TOTAL RECEIPTS & BALANCE		\$ <u>128,009.04</u>
Expenditures:		
County of Potter	17,002.08	
MJ-IOTA	3.67	
Restitutions/Refunds	5,809.83	
Server Fees	4,040.74	
State of PA	89,656.79	
Fines & Civil Awards:		
Austin Borough	500.03	
Coudersport Borough	1,518.40	
Oswayo Borough	5.34	
Shinglehouse Borough	3,283.39	
Allegany Township	34.90	
Clara Township	180.71	
Genesee Township	449.64	
Hebron Township	411.37	
Homer Township	450.00	
Keating Township	100.00	
Roulette Township	894.74	
Sharon Township	278.02	
Austin School	179.79	
Coudersport School	129.03	
Oswayo Valley School	57.23	
Returned Deposits	651.50	
TOTAL EXPENDITURES		125,637.20
BALANCE, 12/31/2012		3,855.95
ACCOUNTS PAYABLE		<u>(1,484.11)</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>128,009.04</u>

KARI STUBBS
DISTRICT JUSTICE 55-4-01
PETTY CASH
2012 AUDIT

Balance, 12/31/2011		67.20
Receipts:		
Deposits	2,200.00	
TOTAL RECEIPTS		<u>2,200.00</u>
TOTAL RECEIPTS & BALANCE		\$ <u>2,267.20</u>
Expenditures:		
Garbage/Supplies	379.13	
Postage	1,756.25	
Bank Charge	10.00	
TOTAL EXPENDITURES		2,145.38
BALANCE, 12/31/2012		<u>121.82</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>2,267.20</u>

HUMAN SERVICES GENERAL PAYROLL FUND
2012 AUDIT

Balance, 12/31/2011		(840.43)
Receipts:		
Transfers from MMI to General Fund	5,530,604.82	
Transfer to Payroll Account	118,090.68	
Interest	204.92	
Void Checks	563.94	
TOTAL RECEIPTS		<u>5,649,464.36</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 5,648,623.93</u>
Salaries & Benefits:		
Salaries	1,955,228.40	
Western PA Teamsters	526,136.76	
Employer's Share of FICA/Medicare	149,772.14	
Life Insurance	4,239.38	
P.C. Employee's Retirement Fund	266,818.00	
Unemployment Compensation (CCAP)	27,829.93	
Workmen's Compensation (PCOMP)	13,487.00	
Insurance (PCORD)	12,798.43	
Payroll Correction	64.75	
Programs:		
Aging	392,605.59	
Administrative Expense	70,499.92	
Children & Youth	360,687.12	
Coordinated Services	123,794.65	
Department of Public Welfare	440,921.93	
Drug & Alcohol	134,759.84	
MH/MR	778,380.61	
Other Expenditures:		
County of Potter (TA Loan)	300,000.00	
County of Potter (Interest on TA Loan)	4,159.58	
County of Potter (Roof Loan)	32,500.00	
County of Potter Maintenance	36,120.00	
Potter County (Electronic Deposit in Error)	25,125.78	
Vehicles/Ins./Building	92,825.57	
Utilities	39,594.20	
US Treasury (Unclaimed Property)	563.94	
Bank Charges	480.00	
TOTAL EXPENDITURES		5,789,393.52
BALANCE, GENERAL FUND, 12/31/2012		5,001.75
BALANCE, PAYROLL ACCOUNT, 12/31/2012		<u>1,000.00</u>
ACCOUNTS PAYABLE		<u>(146,771.34)</u>
TOTAL EXPENDITURES & BALANCES		<u>\$ 5,648,623.93</u>

HUMAN SERVICES INVESTOR SAVINGS
2012 AUDIT

Balance, 12/31/2011		42,305.49
Receipts:		
Deposits	2,822,605.53	
Early Intervention	335,666.14	
Drug & Alcohol	103,600.31	
Food Program	24,139.05	
Intellectual Disabilities	464,334.62	
Mental Health	750,619.24	
Potter County Appropriations	450,000.00	
Potter County (TA Loan)	300,000.00	
Transfer from Aging	72,333.00	
MATP	341,479.32	
Interest	616.15	
TOTAL RECEIPTS		<u>5,665,393.36</u>
TOTAL RECEIPTS & BALANCE		\$ <u>5,707,698.85</u>
Expenditures:		
Transfer to General Fund	5,530,604.82	
Transfer to Insurance Direct Debit	2,236.54	
Transfer to Payroll Account	118,090.68	
Transfer to Early Intervention	3,554.88	
Transfer to Intellectual Disabilities	2,904.00	
TOTAL EXPENDITURES		5,657,390.92
BALANCE, 12/31/2012		<u>50,307.93</u>
TOTAL EXPENDITURES & BALANCE		\$ <u>5,707,698.85</u>

HUMAN SERVICES MENTAL HEALTH CASH ACCOUNT
2012 AUDIT

Balance, 12/31/2011		66,223.01
Receipts:		
Deposits	848,238.35	
Interest	211.74	
TOTAL RECEIPTS		<u>848,450.09</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 914,673.10</u>
Expenditures:		
Transfer to Investor Savings	750,619.24	
TOTAL EXPENDITURES		750,619.24
BALANCE, 12/31/2012		<u>164,053.86</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 914,673.10</u>

HUMAN SERVICES FOOD PROGRAM
2012 AUDIT

Balance, 12/31/2011		6,670.36
Receipts		
Deposits	17,475.79	
Interest	3.84	
TOTAL RECEIPTS		<u>17,479.63</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 24,149.99</u>
Expenditures:		
Transfer to Investors	24,139.05	
TOTAL EXPENDITURES		24,139.05
BALANCE, 12/31/2012		<u>10.94</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 24,149.99</u>

HUMAN SERVICES EARLY INTERVENTION
2012 AUDIT

Balance, 12/31/2011		110,784.97
Receipts:		
Deposits	264,766.86	
Interest	146.70	
TOTAL RECEIPTS		<u>264,913.56</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 375,698.53</u>
Expenditures:		
Transfer to Investors	335,666.44	
TOTAL EXPENDITURES		335,666.44
BALANCE, 12/31/2012		<u>40,032.09</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 375,698.53</u>

HUMAN SERVICES INTELLECTUAL DISABILITIES
2012 AUDIT

Balance, 12/31/2011		95,383.52
Receipts:		
Deposits	465,983.55	
Interest	192.38	
TOTAL RECEIPTS		<u>466,175.93</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 561,559.45</u>
Expenditures:		
Transfer to Investors	464,334.62	
TOTAL EXPENDITURES		464,334.62
BALANCE, 12/31/2012		<u>97,224.83</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 561,559.45</u>

HUMAN SERVICES DRUG & ALCLHOL ACCOUNT
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	124,838.00	
Interest	12.48	
TOTAL RECEIPTS		<u>124,850.48</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 124,850.48</u>
Expenditures:		
Transfer to Investors	103,600.31	
TOTAL EXPENDITURES		103,600.31
BALANCE, 12/31/2012		<u>21,250.17</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 124,850.48</u>

HUMAN SERVICES HATP ACCOUNT
2012 AUDIT

Balance, 12/31/2011		0.00
Receipts:		
Deposits	435,274.00	
Interest	108.11	
TOTAL RECEIPTS		<u>435,382.11</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 435,382.11</u>
Expenditures:		
Transfer to Investors	341,479.32	
TOTAL EXPENDITURES		341,479.32
BALANCE, 12/31/2012		<u>93,902.79</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 435,382.11</u>

HUMAN SERVICES DIRECT DEBIT ACCOUNT
2012 AUDIT

Balance, 12/31/2011		11,898.99
Receipts:		
Deposits	2,236.54	
TOTAL RECEIPTS		<u>2,236.54</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 14,135.53</u>
Expenditures:		
Withdrawals	14,135.53	
TOTAL EXPENDITURES		14,135.53
BALANCE, 12/31/2012		<u>704.50</u>
ACCOUNTS PAYABLE		<u>(704.50)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 14,135.53</u>

THIS ACCOUNT HAS BEEN CLOSED

HUMAN SERVICES AGING ACCOUNT
2012 AUDIT

Balance, 12/31/2011		27,241.20
Receipts:		
Deposits	37,495.47	
Interest	67.97	
TOTAL RECEIPTS		<u>37,563.44</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 64,804.64</u>
Expenditures:		
Transfer to General Fund	54,000.00	
TOTAL EXPENDITURES		54,000.00
BALANCE, 12/31/2012		<u>10,804.64</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 64,804.64</u>

HUMAN SERVICES TRANSPORTATION
2012 AUDIT

Balance, 12/31/2011		6,002.68
Receipts:		
Deposits	42,523.74	
Interest	7.86	
TOTAL RECEIPTS		<u>42,531.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 48,534.28</u>
Expenditures:		
MATP	39,741.04	
AAA	1,096.80	
TOTAL EXPENDITURES		40,837.84
BALANCE, 12/31/2012		<u>7,696.44</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 48,534.28</u>

HUMAN SERVICES PETTY CASH
2012 AUDIT

Balance, 12/31/2011		500.00
Receipts:		
Deposits	605.23	
TOTAL RECEIPTS		<u>605.23</u>
TOTAL RECEIPTS & BALANCE		<u>\$ 1,105.23</u>
Expenditures:		
Bus Ticket/Registration	39.80	
Fuel	120.05	
Postage	36.95	
Miscellaneous	348.23	
Transport/Court Ordered Fees	250.00	
TOTAL EXPENDITURES		795.03
BALANCE, 12/31/2012		<u>310.20</u>
TOTAL EXPENDITURES & BALANCE		<u>\$ 1,105.23</u>

AUDITOR'S FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Income agrees with Revenue receipts.
- Invoices approved satisfactory against General Ledger.
- Revenue received over budget \$236,222.98. Expenses paid over budget \$375,108.87, leaving a deficit of \$138,885.89
- Rasa Grant was over spent by \$2,923.18. We recommend better tracking on **all** Grant monies to prevent future overspending.

OPINIONS:

- Improvement has been made reconciling bank statements through computer software.
- We continue to see a lapse in backup receipts for credit card purchases and detailed meal receipts.
- Inventory should be accounted for in each department.

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 2012.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS

Pauline A. Kleintop, Chairman

Patricia A. Nichols, Secretary

Margo B. Germino