

POTTER COUNTY



2013 AUDIT

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2013 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 2013. 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, 12/31/2012 | | 18,650,221.33 |
| Assets: | | |
| Assets Accumulated | 203,368.00 | |
| Depreciation | (704,722.09) | |
| TOTAL ASSETS | | <u>(501,354.09)</u> |
| TOTAL BALANCE & ASSETS | | <u>\$ 18,148,867.24</u> |
| Taxes: | | |
| Real Estate Taxes, Current Duplicate | 4,550,688.42 | |
| Real Estate Delinquent | 473,509.00 | |
| Per Capita, Delinquent | 18,852.90 | |
| Hotel Room Rental Tax | 1,390.90 | |
| TOTAL TAXES | | 5,044,441.22 |
| INTEREST ON INVESTMENTS | | 1,696.96 |
| RENT OF BUILDINGS | | 126,031.96 |
| Grants and Gifts: | | |
| State: | | |
| Civil Defense (DES) | 80,638.94 | |
| Juvenile Probation | 22,525.00 | |
| Adult Probation | 46,399.00 | |
| Grants to Courts | 73,272.00 | |
| District Attorney State Reimb. | 109,551.65 | |
| Domestic Relation IV-D | 151,888.08 | |
| HAVA | 3,488.37 | |
| Gas Well Impact Fees | 325,000.00 | |
| Sandy Disaster | 957.04 | |
| TOTAL GRANTS & GIFTS | | 813,720.08 |
| Payments in Lieu of Taxes: | | |
| Galeton In Lieu of Taxes | 1,227.60 | |
| Cons. & Natural Resources | 322,219.50 | |
| State Game Lands | 22,435.58 | |
| Fish Commission Properties | 810.00 | |
| Public Utility Taxes | 6,213.08 | |
| Fee for Service | 38,876.85 | |
| Clean and Green | 680.00 | |
| TOTAL PAYMENT IN LIEU OF TAXES | | 392,462.61 |

Department Earnings:

| | | |
|---|------------|-------------------|
| Adult Probation Supervision Fees | 32,494.23 | |
| Assessments | 7,056.58 | |
| Coroner | 2,119.62 | |
| Court Costs, etc. | 16,175.74 | |
| DES | 44.83 | |
| District Attorney | 358.40 | |
| Filing Fee/ Election/Voter Registration | 234.25 | |
| GIS | 2,640.00 | |
| Juvenile Probation | 303.00 | |
| Magisterial District Judges | 64,126.83 | |
| Planning | 9,091.00 | |
| Prothonotary | 38,020.81 | |
| Prothonotary Criminal Master Account | 193,275.64 | |
| Register & Recorder | 124,208.30 | |
| Sheriff | 70,685.19 | |
| Tax Claim Bureau | 255,391.56 | |
| Treasurer | 22,199.80 | |
| TOTAL DEPARTMENT EARNINGS | | 838,425.78 |

Miscellaneous Revenue:

| | | |
|-------------------------------------|------------|-------------------|
| Gas Wells | 323.80 | |
| Human Service Retirement Actuary | 146,285.54 | |
| Miscellaneous | 2,595.51 | |
| Insurance | 155,735.12 | |
| Sale of Property/Supplies/Equipment | 924.72 | |
| Sale Tax Equalization | 41.80 | |
| Tax Anticipation Loan | 250,000.00 | |
| Void Checks | 696.68 | |
| TOTAL MISCELLANEOUS REVENUE | | 556,603.17 |

Departmental Reimbursements:

| | | |
|--|-----------|------------------|
| Human Service Maintenance | 36,120.00 | |
| Human Service Solicitor | 12,000.00 | |
| Liquid Fuels Administrative Fee | 4,527.80 | |
| Roof Loan (Human Services) | 30,000.00 | |
| TOTAL DEPARTMENTAL REIMBURSEMENTS | | 82,647.80 |

TOTAL RECEIPTS **7,856,029.58**

TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS **\$ 26,004,896.82**

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

Commissioners:

| | |
|------------------------------|------------|
| Salaries of Commissioners | 137,904.00 |
| Salaries of Clerical Staff | 103,158.95 |
| Benefits | 82,176.29 |
| Accrued Vacation & Sick Time | 13,386.83 |
| Association Dues | 6,941.87 |
| Counsel Fees | 1,717.91 |
| Conference & Training | 1,523.85 |
| Contracted Services | 11,169.81 |
| Office Expenditures | 10,886.85 |
| Travel | 4,958.34 |

TOTAL COMMISSIONERS

373,824.70

Solicitor:

| | |
|---------------------|-----------|
| Contracted Services | 57,001.00 |
|---------------------|-----------|

TOTAL SOLICITOR

57,001.00

Information Technology:

| | |
|------------------------------|-----------|
| Salary | 53,417.78 |
| Benefits | 16,170.70 |
| Accrued Vacation & Sick Time | 1,386.72 |
| Capital Outlay | 3,852.81 |
| CCAP Technology Programs | 5,000.00 |
| Office Expenditures | 10,083.38 |
| Travel | 359.55 |

TOTAL INFORMATION TECHNOLOGY

90,270.94

County Buildings:

| | |
|------------------------------|------------|
| Salaries of Staff | 136,655.48 |
| Benefits | 71,992.31 |
| Accrued Vacation & Sick Time | 21,387.20 |
| Capital Outlay | 3,388.31 |
| On Call Pay | 1,000.00 |
| Contracted Services | 25,661.86 |
| Maintenance & Repairs | 13,271.27 |
| Materials & Supplies | 33,843.61 |
| Travel/Fuel | 8,894.96 |
| Utilities | 23,090.72 |

TOTAL COUNTY BUILDING

339,185.72

Elections:**Voter Registration:**

| | |
|------------------------------|-----------|
| Salaries | 22,531.80 |
| Benefits | 7,965.78 |
| Accrued Vacation & Sick Time | 2,517.68 |
| Conference & Training | 120.00 |
| Office Expenditures | 2,807.90 |
| Travel | 343.71 |

TOTAL VOTER REGISTRATION**36,286.87****Conduct of Primary & General Elections:**

| | |
|-------------------------------|-----------|
| Salary/Election Officer/Clerk | 48,398.19 |
| Benefits | 7,986.17 |
| Accrued Vacation & Sick Time | 2,517.68 |
| Conference & Training | 140.00 |
| Contracted Services | 45,779.33 |
| Office Expenditures | 13,229.72 |
| Rent | 1,400.00 |
| Travel | 2,788.59 |

TOTAL ELECTIONS**122,239.68****Assessment:**

| | |
|------------------------------|-----------|
| Salaries of Officers | 60,394.10 |
| Salaries of Staff | 18,544.15 |
| Benefits | 52,626.42 |
| Accrued Vacation & Sick Time | 7,286.18 |
| Conference & Training | 459.95 |
| Contracted Services | 10,828.21 |
| Dues | 345.00 |
| Office Expenditures | 2,729.51 |
| Travel | 1,194.81 |

Homestead/Farmstead Act 7:

| | |
|---------------------|-------|
| Contracted Services | 60.39 |
|---------------------|-------|

TOTAL TAX ASSESSMENT**154,468.72****Mapping:**

| | |
|---------------------|-----------|
| Salary of Director | 5,000.06 |
| Benefits | 922.92 |
| Contracted Services | 25,000.00 |

TOTAL MAPPING**30,922.98****Treasurer:**

| | |
|------------------------------|-----------|
| Salary of Officer | 45,968.00 |
| Salary of Deputy & Staff | 35,462.47 |
| Benefits | 31,401.17 |
| Accrued Vacation & Sick Time | 3,702.60 |
| Conference & Training | 200.00 |
| Contracted Services | 1,040.00 |
| Dues | 400.00 |
| Office Expenditures | 1,602.93 |
| Travel | 886.38 |

TOTAL TREASURER**120,663.55**

| | | |
|---------------------------------------|------------|-------------------|
| Tax Claim Bureau: | | |
| Salaries of Officers | 3,182.66 | |
| Salaries of Clerks | 37,467.30 | |
| Benefits | 16,163.37 | |
| Accrued Vacation & Sick Time | 2,204.08 | |
| Contracted Services | 17,836.79 | |
| Dues | 125.00 | |
| Office Expenditures | 33,146.07 | |
| Judicial Tax Sale | 1,034.50 | |
| Travel | 45.45 | |
| TOTAL TAX CLAIM BUREAU | | 111,205.22 |
| Tax Collectors: | | |
| Commission on Taxes | 177,074.69 | |
| FICA | 13,546.23 | |
| Office Expenditures | 5,266.51 | |
| Premium on Bonds | 3,492.93 | |
| TOTAL TAX COLLECTORS | | 199,380.36 |
| Auditors: | | |
| Salaries | 60,807.48 | |
| Benefits | 34,388.99 | |
| Conference & Training | 450.00 | |
| Dues | 400.00 | |
| Office Expenditures | 615.50 | |
| Publishing Report | 579.50 | |
| Travel | 9,620.85 | |
| TOTAL AUDITORS | | 106,862.32 |
| SINGLE AUDIT (STATE CONDUCTED) | | 19,275.00 |
| Planning & Zoning: | | |
| Salary of Director | 41,107.56 | |
| Salary of Clerk | 20,945.75 | |
| Benefits | 28,746.81 | |
| Accrued Vacation & Sick Time | 10,346.11 | |
| Dues | 1,000.00 | |
| Conference & Training | 640.50 | |
| Office Expenditures | 4,274.98 | |
| Travel | 547.21 | |
| TOTAL PLANNING & ZONING | | 107,608.92 |

Recorder of Deeds & Register of Wills:

| | |
|-------------------------------|-----------|
| Salary of Register & Recorder | 52,534.30 |
| Salaries of Deputies | 58,144.45 |
| Benefits | 45,392.17 |
| Accrued Vacation & Sick Time | 9,612.61 |
| Dues | 800.00 |
| Contracted Services | 15,573.84 |
| Office Expenditures | 7,512.61 |
| Travel | 193.50 |

TOTAL REGISTER & RECORDER **189,763.48**

Gunzburger Building:

| | |
|----------------------|-----------|
| Capital Outlay | 540.00 |
| Contracted Services | 45,516.21 |
| Materials & Supplies | 23,268.05 |
| Telephone | 41,517.57 |
| Utilities | 79,291.45 |

TOTAL GUNZBURGER BUILDING **190,133.28**

Mapleview Complex:

| | |
|--------------------------|-----------|
| Contracted Services | 2,849.95 |
| Materials & Supplies | 10,545.13 |
| Utilities | 4,323.19 |
| VA Clinic Communications | 2,400.00 |

TOTAL MAPLEVIEW COMPLEX **20,118.27**

Courthouse Building:

| | |
|----------------------|----------|
| Contracted Services | 797.00 |
| Materials & Supplies | 2,795.93 |
| Utilities | 6,194.10 |

TOTAL COURTHOUSE BUILDING **9,787.03**

Modulars:

| | |
|----------------------|-----------|
| Contracted Services | 1,767.00 |
| Materials & Supplies | 10,339.01 |
| Utilities | 6,639.17 |

TOTAL MODULARS BUILDING **18,745.18**

TOTAL GENERAL GOVERNMENT EXPENDITURES

\$ 2,297,743.22

Sheriff:

| | |
|------------------------------|-----------|
| Salary of Sheriff | 45,967.74 |
| Salary of Deputies/Secretary | 78,235.65 |
| Benefits | 40,853.41 |
| Accrued Vacation & Sick Time | 15,054.54 |
| Dues | 653.00 |
| Capital Outlay | 24,695.00 |
| Contracted Services | 7,514.05 |
| Office Expenditures | 8,136.89 |
| Travel | 7,060.49 |
| Uniforms | 134.86 |

TOTAL SHERIFF **228,305.63**

Security Guards:

| | |
|------------------------------|-----------|
| Salary of Guards | 36,198.32 |
| Benefits | 6,941.86 |
| Accrued Vacation & Sick Time | 4,772.63 |
| Uniforms | 169.23 |

TOTAL SECURITY GUARDS**48,082.04****Coroner:**

| | |
|--------------------------|-----------|
| Salary of Coroner | 19,940.44 |
| Benefits | 13,543.98 |
| Dues | 400.00 |
| Conference & Training | 3,079.00 |
| Contracted Services | 1,699.53 |
| Office Expenditures | 285.90 |
| Post Mortem Expenditures | 1,500.00 |
| Viewing & Investigation | 250.00 |
| Travel | 2,466.37 |

TOTAL CORONER**43,165.22****Prothonotary/Clerk of Courts:**

| | |
|------------------------------|-----------|
| Salary of Prothonotary | 52,534.30 |
| Salary of Deputy/Clerks | 54,466.64 |
| Benefits | 44,056.72 |
| Accrued Vacation & Sick Time | 14,194.06 |
| Dues | 800.00 |
| Conference & Training | 375.00 |
| Contracted Services | 20,900.00 |
| DUI Lab Fees | 5,941.00 |
| NMS Fees | 4,327.00 |
| Office Expenditures | 8,403.20 |
| Travel | 501.14 |

TOTAL PROTHONOTARY**206,499.06****Domestic Relations:**

| | |
|------------------------------|-----------|
| Salary of Officer | 41,847.78 |
| Salaries of Staff | 70,957.04 |
| Benefits | 50,779.22 |
| Accrued Vacation & Sick Time | 5,640.40 |
| Dues | 80.00 |
| Contracted Services | 1,338.00 |
| Office Expenditures | 14,390.26 |
| Rent | 11,400.00 |
| Utilities/Telephone | 10,226.02 |
| Travel | 422.08 |

TOTAL DOMESTIC RELATIONS**207,080.80**

Public Defender:

| | |
|------------------------------|-----------|
| Salary of Public Defender | 70,108.48 |
| Salaries of Clerk | 25,710.43 |
| Benefits | 31,774.91 |
| Accrued Vacation & Sick Time | 1,694.95 |
| Contracted Services | 28,295.95 |
| Court Appointed Counsel Fees | 8,681.13 |
| Dues | 580.00 |
| Office Expenditures | 2,494.15 |
| Psychological/Medicals | 600.15 |
| Murder Trials (2011) | 6,968.07 |
| Travel | 697.55 |

TOTAL PUBLIC DEFENDER**177,605.77****District Attorney:**

| | |
|---------------------------------------|------------|
| Salary of District Attorney | 172,271.06 |
| Salary of Assistant District Attorney | 31,038.16 |
| Salary of Clerk | 33,890.13 |
| Benefits | 48,462.06 |
| Accrued Vacation & Sick Time | 442.46 |
| Capital Outlay | 4,471.00 |
| Conference & Training | 390.00 |
| Contracted Services | 6,091.11 |
| Dues | 1,567.87 |
| Investigating/Communications | 1,656.00 |
| Office Expenditures | 10,294.66 |
| Prisoner Transport | 6,271.76 |
| Travel | 2,232.59 |

TOTAL DISTRICT ATTORNEY**319,078.86****LAW LIBRARY****25,047.02****Courts:**

| | |
|------------------------------|-----------|
| Salaries of Staff | 84,919.81 |
| Benefits | 31,877.79 |
| Accrued Vacation & Sick Time | 17,962.20 |
| Arbitrations | 950.00 |
| Contracted Services | 33,947.40 |
| Court Appointed Counsel Fees | 26,612.30 |
| Dues | 720.00 |
| Juror Fees/Mileage | 8,261.96 |
| Mediation | 8,612.50 |
| Office Expenditures | 14,007.86 |
| Psychological/Medicals | 1,510.00 |
| Transcript Fees | 456.00 |
| Travel | 37.80 |

Jury Commissioners:

| | |
|---------------------|-----------|
| Salaries | 14,494.48 |
| Dues | 400.00 |
| Office Expenditures | 1,038.91 |

TOTAL COURT**245,809.01**

Magisterial District Judge Annette Easton:

Income to County: \$ **19,804.27**

Expenditures to County:

| | |
|------------------------------|-----------|
| Salary of Staff | 48,452.09 |
| Benefits | 27,734.27 |
| Accrued Vacation & Sick Time | 2,455.55 |
| Bond | 100.00 |
| Capital Outlay | 1,330.00 |
| Constable Fees | 498.51 |
| Contracted Services | 520.00 |
| Office Expenditures | 4,204.14 |
| Petty Cash | 1,600.00 |
| Rent | 7,200.00 |
| Utilities/Telephone | 1,606.29 |
| Travel | 14.85 |

MDJ ANNETTE EASTON

95,715.70

Magisterial District Judge Kari McCleaff:

Income to County: \$ **14,302.11**

Expenditures to County:

| | |
|------------------------------|-----------|
| Salary of Staff | 18,187.96 |
| Benefits | 13,522.57 |
| Accrued Vacation & Sick Time | (10.16) |
| Bond | 200.00 |
| Conference & Training | 162.41 |
| Constable Fees | 213.68 |
| Contracted Services | 984.29 |
| Office Expenditures | 5,125.92 |
| Petty Cash | 1,048.70 |
| Rent | 4,800.00 |
| Travel | 155.53 |
| Utilities/Telephone | 6,070.21 |

MDJ KARI STUBBS

50,461.11

Magisterial District Judge Delores Weiss:

Income to County: \$ **30,020.45**

Expenditures to County:

| | |
|------------------------------|-----------|
| Salary of Staff | 24,518.34 |
| Benefits | 13,859.33 |
| Accrued Vacation & Sick Time | 3,811.28 |
| Constable Fee | 2,000.38 |
| Contracted Services | 5,760.28 |
| Office Expenditures | 7,207.24 |
| Petty Cash | 1,617.10 |
| Rent | 8,600.00 |
| Travel | 29.25 |
| Telephone/Utilities | 4,511.67 |

MDJ DELORES WEISS

71,914.87

TOTAL JUDICIAL EXPENDITURES

\$ 1,718,765.09

Adult Probation:

| | |
|------------------------------|------------|
| Salary of Officer | 46,196.44 |
| Salary of Staff | 127,899.35 |
| Salary of Clerical Staff | 19,480.56 |
| Salary/On Call | 13,135.00 |
| Benefits | 84,590.07 |
| Accrued Vacation & Sick Time | 42,576.00 |
| Communications | 288.00 |
| Contracted Services | 6,160.57 |
| Dues | 980.00 |
| Court Reporting Network | 1,435.00 |
| In House Detention | 5,312.22 |
| Office Expenditures | 9,984.29 |
| Megan's Law Grant | 2,251.51 |
| Toxicology | 3,246.00 |
| Travel | 2,613.77 |

TOTAL ADULT PROBATION**366,148.78****Juvenile Probation:**

| | |
|------------------------------|-----------|
| Salary of Officers | 11,608.22 |
| Salary of Clerical Staff | 69,347.03 |
| Benefits | 34,549.57 |
| Accrued Vacation & Sick Time | 14,825.60 |
| Communications | 72.00 |
| Conference & Training | 275.00 |
| Contracted Services | 1,808.89 |
| Dues | 150.00 |
| Office Expenditures | 1,798.79 |
| In House Detention | 289.00 |
| Toxicology | 155.00 |
| Travel | 1,915.00 |

TOTAL JUVENILE PROBATION**136,794.10****County Jail:**

| | |
|-------------------------------|------------|
| Salary/Officers/Staff/Clerks | 621,092.78 |
| Benefits | 229,437.46 |
| Accrued Vacation & Sick Time | 48,937.23 |
| Capital Outlay | 1,324.98 |
| Conference & Training | 1,200.00 |
| Contracted Services | 66,504.73 |
| Office Expenditures | 19,242.16 |
| Prisoner Board Expenditures | 295,048.25 |
| Prisoner Medical Expenditures | 47,436.22 |
| Uniforms | 1,349.43 |
| Utilities | 59,466.18 |
| Travel | 1,543.89 |

TOTAL COUNTY JAIL**1,392,583.31****TOTAL CORRECTIONS EXPENDITURES****\$ 1,895,526.19**

Communications:

| | |
|------------------------------|-------------|
| Salary of Staff | (64,386.85) |
| Benefits | 59,254.18 |
| Accrued Vacation & Sick Time | 7,137.55 |
| Contracted Services | 27,425.03 |
| Land Lease | 11,599.21 |
| Office Expenditures | 812.05 |
| Storm Damages | 96,216.00 |
| Utilities | 26,588.53 |

TOTAL COMMUNICATIONS**164,645.70****Department of Emergency Services:**

| | |
|------------------------------|-----------|
| Salary of Officer | 69,678.66 |
| Salary of Staff | 36,603.00 |
| Benefits | 47,594.66 |
| Accrued Vacation & Sick Time | 15,778.17 |
| Capital Outlay | 658.78 |
| Conference & Training | 3,354.69 |
| Contracted Services | 482.47 |
| Dues | 600.00 |
| Office Expenditures | 4,727.85 |
| Rent | 22,401.96 |
| Travel | 3,828.61 |
| Utilities | 5,552.84 |

TOTAL DEPARTMENT OF EMERGENCY SERVICES**211,261.69****Military Affairs:**

| | |
|-------------------------------------|-----------|
| Salary of Officer | 17,498.50 |
| Benefits | 1,769.76 |
| Burial of Vets/Flags/Headstone Base | 6,226.88 |
| Conference & Training | 155.00 |
| Contracted Services/Others | 602.73 |
| Dues | 200.00 |
| Offices Expenditures | 1,103.43 |
| Veteran's Programs | 3,495.00 |
| Travel | 3,932.92 |

TOTAL OF MILITARY AFFAIRS**34,984.22****Cooperative Extension:**

| | |
|---------------------|------------|
| Contracted Services | 644.28 |
| Appropriations | 100,000.00 |
| Utilities | 5,276.37 |

TOTAL COOPERATIVE EXTENSION**105,920.65****Employers Share of Benefits:**

| | |
|------------------------------|------------|
| Building/Equipment | 154,916.75 |
| CCAP (PA UC) | 2,799.08 |
| Retirement Fund Contribution | 356,794.00 |
| Unemployment Compensation | 5,764.33 |
| Workmen's Compensation | 12,021.35 |
| Other | 4,209.00 |

TOTAL COUNTY SHARE OF EMPLOYEE BENEFITS**536,504.51**

Appropriation Expense:

| | |
|---------------------------------|------------|
| Area Transportation Authority | 17,084.00 |
| Austin Dam Memorial Association | 1,500.00 |
| 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 | 50,000.00 |
| North Fork Dam | 4,000.00 |
| Pennsylvania Wilds Initia | 1,500.00 |
| Saulter Preserve | 1,500.00 |

TOTAL APPROPRIATION**624,584.00****Miscellaneous Expenses:**

| | |
|------------------------|----------|
| County Match/JAIBG | 1,112.00 |
| DUI Program | 1,023.94 |
| Reimbursements/Refunds | 1,080.21 |
| Sinking Fund | 7,933.92 |

TOTAL MISCELLANEOUS**11,150.07****Loan Payments:**

| | |
|--|------------|
| Tax Anticipation Principal (Potter County) | 250,000.00 |
| Interest (Potter County) | 1,077.49 |
| Capital Projects Loan: | |
| Principal | 72,698.17 |
| Interest | 5,690.53 |
| Roof Loan (Human Services) | |
| Principal | 29,150.46 |
| Interest | 3,449.82 |

TOTAL LOAN PAYMENT**362,066.47****TOTAL OTHER EXPENDITURES****\$ 2,051,117.31****TOTAL BALANCE OF EXPENDITURES****\$ 7,963,151.81**

| | |
|---|---------------|
| Capital Assets | 17,905,551.51 |
| Balance in Checking Account, 12/31/2013 | 262,842.03 |
| Balance in Payroll Account, 12/31/2013 | 0.00 |
| Accounts Receivable | 518,150.69 |
| Accounts Payable | (516,650.70) |
| Accrued Vacation & Sick Time | (269,620.15) |
| Due to Due from Other Funds | 17,533.51 |
| Prepaid Expense | 123,938.12 |

BALANCE, 12/31/2013**18,041,745.01****TOTAL EXPENDITURES & BALANCE****\$ 26,004,896.82**

TAX STATEMENT
2013 AUDIT

| | | |
|---|----------------|------------------------|
| Assessed Valuation of Potter County: | | |
| Real Estate | 334,924,168.00 | |
| TOTAL ASSESSED VALUATION | | 334,924,168.00 |
| Rate of Assessment/100% of Market Value | | |
| Tax Rate: | | |
| General County Purpose Mills | 15.00 | |
| Current Tax Levy: | | |
| Real Estate | 5,023,862.52 | |
| TOTAL CURRENT TAX LEVY | | \$ 5,023,862.52 |

SINKING FUND 2003
2013 AUDIT

| | | |
|--------------------------------|-----------------------------------|----------------------------|
| Year of Issue: 2003 | Original Amount: 85,000.00 | |
| Amount Outstanding, 12/31/2012 | | 41,845.33 |
| Principal Paid During, 2013 | | <u>(6,077.44)</u> |
| Amount Outstanding, 12/31/2013 | | <u>\$ 35,767.89</u> |
| Interest Paid, 2013 | | \$ 1,856.48 |

LEPC FORD TRUCK LOAN
2013 AUDIT

| | | |
|--------------------------------|-----------------------------------|--------------------------|
| Year of Issue: 2012 | Original Amount: 23,000.00 | |
| Amount Outstanding, 12/31/2012 | | 22,027.61 |
| Principle Paid During, 2013 | | <u>(2,986.07)</u> |
| Amount Outstanding, 12/31/2013 | | <u>19,041.54</u> |
| Interest Paid, 2013 | | 723.37 |

CAPITAL PROJECTS LOAN
2013 AUDIT

| | | |
|--------------------------------|------------------------------------|----------------------------|
| Year of Issue: 2010 | Original Amount: 350,000.00 | |
| Amount Outstanding, 12/31/2012 | | 146,811.49 |
| Principal Paid During, 2013 | | <u>(72,698.17)</u> |
| Amount Outstanding, 12/31/2013 | | <u>\$ 74,113.32</u> |
| Interest Paid, 2013 | | \$ 5,690.53 |

ROOF LOAN (HUMAN SERVICES)
2013 AUDIT

| | | |
|--------------------------------|------------------------------------|----------------------------|
| Year of Issue: 2011 | Original Amount: 150,000.00 | |
| Amount Outstanding, 12/31/2012 | | 117,190.38 |
| Principal Paid During, 2013 | | <u>(29,150.46)</u> |
| Amount Outstanding, 12/31/2013 | | <u>\$ 88,039.92</u> |
| Interest Paid, 2013 | | \$ 3,449.82 |

TAX ANTICIPATION LOAN
2013 AUDIT

| | | |
|---|--|----------------------------|
| Year of Issue: 2013 | Original Revolving Borrowing Amount: 1,000,000.00 | |
| Potter County Borrowed, 2013 | | 250,000.00 |
| Potter County Human Services Borrowed, 2013 | | 300,000.00 |
| Principal Paid, By Potter County, 2013 | | <u>(250,000.00)</u> |
| Principal Paid By Human Services, 2013 | | <u>(300,000.00)</u> |
| Amount Outstanding, 12/31/2013 | | <u>\$ 0.00</u> |
| Interest Paid by Potter County, 2013 | | 1,077.49 |
| Interest Paid by Humans Services, 2013 | | <u>4,204.34</u> |
| | | \$ 5,281.83 |

COUNTY REAL ESTATE
2013 AUDIT

| Townships | * Duplicate Additions Abatements Penalty | Cash Collected | Discount | Returned | * Total |
|-----------------|---|------------------------------|---------------------------|----------------------------|------------------------------|
| Abbott | 163,540.07 | 151,508.75 | 2,575.50 | 9,455.82 | 163,540.07 |
| Allegany | 172,145.73 | 147,490.58 | 2,294.08 | 22,361.13 | 172,145.79 |
| Austin | 78,176.22 | 57,883.57 | 861.44 | 19,431.23 | 78,176.24 |
| Bingham | 194,037.30 | 178,691.26 | 2,877.33 | 12,468.72 | 194,037.31 |
| Clara | 74,982.09 | 66,066.87 | 1,079.40 | 7,835.85 | 74,982.12 |
| Coudersport 1&2 | 475,644.56 | 420,172.60 | 7,024.00 | 48,447.96 | 475,644.56 |
| Eulalia | 311,283.57 | 283,089.14 | 4,725.50 | 23,468.94 | 311,283.58 |
| Galeton 1&2 | 171,661.85 | 142,106.44 | 2,210.62 | 27,344.79 | 171,661.85 |
| Genesee | 213,984.47 | 199,241.71 | 3,322.29 | 11,420.48 | 213,984.48 |
| Harrison | 265,747.09 | 234,837.60 | 3,710.91 | 27,198.60 | 265,747.11 |
| Hebron | 236,775.39 | 180,598.52 | 3,112.54 | 53,064.33 | 236,775.39 |
| Hector | 170,939.39 | 151,849.62 | 2,554.48 | 16,535.31 | 170,939.41 |
| Homer | 159,909.17 | 146,571.82 | 2,663.83 | 10,673.52 | 159,909.17 |
| Keating | 132,763.34 | 121,757.32 | 2,043.09 | 8,962.97 | 132,763.38 |
| Oswayo Boro. | 19,604.66 | 15,570.19 | 225.28 | 3,809.19 | 19,604.66 |
| Oswayo Twp. | 111,424.95 | 99,945.44 | 1,798.31 | 9,681.21 | 111,424.96 |
| Pike | 133,759.35 | 126,943.48 | 2,028.88 | 4,786.98 | 133,759.34 |
| Pleasant Valley | 39,072.48 | 35,821.11 | 576.23 | 2,675.15 | 39,072.49 |
| Portage | 57,068.31 | 50,939.98 | 851.80 | 5,276.54 | 57,068.32 |
| Roulette | 263,763.15 | 223,638.00 | 3,532.01 | 36,593.21 | 263,763.22 |
| Sharon | 226,021.23 | 201,508.52 | 3,163.71 | 21,349.02 | 226,021.25 |
| Shinglehouse | 136,705.34 | 117,997.62 | 2,002.95 | 16,704.77 | 136,705.34 |
| Stewardson | 66,335.51 | 64,128.39 | 1,080.50 | 1,126.62 | 66,335.51 |
| Summit | 111,698.96 | 105,393.40 | 1,932.40 | 4,373.16 | 111,698.96 |
| Sweden | 285,997.79 | 261,185.65 | 4,195.57 | 20,616.59 | 285,997.81 |
| Sylvania | 65,929.74 | 61,925.82 | 1,013.65 | 2,990.30 | 65,929.77 |
| Ulysses Boro. | 102,956.03 | 90,376.87 | 1,420.36 | 11,158.77 | 102,956.00 |
| Ulysses Twp. | 271,462.50 | 250,031.38 | 4,143.38 | 17,287.71 | 271,462.47 |
| West Branch | 256,121.57 | 242,133.96 | 4,244.55 | 9,743.09 | 256,121.60 |
| Wharton | 127,751.06 | 121,282.81 | 1,982.35 | 4,486.02 | 127,751.18 |
| TOTALS | <u>\$5,097,262.87</u> | <u>\$4,550,688.42</u> | <u>\$75,246.94</u> | <u>\$471,327.98</u> | <u>\$5,097,263.34</u> |

*Difference of .47 is variation in cents when balancing

SAULTER PRESERVE FUND
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 7,144.04 |
| Receipts: | | |
| Deposits | 1,550.00 | |
| Interest | 7.91 | |
| TOTAL RECEIPTS | | <u>1,557.91</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>8,701.95</u> |
| Expenditures: | | |
| Utilities | 274.67 | |
| Contracted Maintenance & Repairs | 30.80 | |
| Materials & Supplies | 124.11 | |
| TOTAL EXPENDITURES | | 429.58 |
| BALANCE, 12/31/2013 | | 8,292.37 |
| ACCOUNTS PAYABLE | | <u>(20.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>8,701.95</u> |

SINKING FUND 2003
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 120.11 |
| Receipts: | | |
| County of Potter | 7,933.92 | |
| Interest | 1.38 | |
| TOTAL RECEIPTS | | <u>7,935.30</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>8,055.41</u> |
| Expenditures: | | |
| Interest | 1,856.48 | |
| Principle | 6,077.44 | |
| TOTAL EXPENDITURES | | 7,933.92 |
| BALANCE, 12/31/2013 | | <u>121.49</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>8,055.41</u> |

HOTEL TAX FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 969.97 |
| Receipts: | | |
| Deposits | 65,573.70 | |
| Interest | 15.41 | |
| TOTAL RECEIPTS | | <u>65,589.11</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>66,559.08</u> |
| Expenditures: | | |
| County of Potter | 1,390.90 | |
| Potter County Visitors Assoc. | 65,050.50 | |
| TOTAL EXPENDITURES | | 66,441.40 |
| BALANCE, 12/31/2013 | | 3,604.31 |
| ACCOUNTS RECEIVABLE | | 12,070.55 |
| ACCOUNTS PAYABLE | | <u>(15,557.18)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>66,559.08</u> |

FARMLAND PRESERVATION ROLL BACK FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 50,761.36 |
| Receipts: | | |
| Appropriation | 10,000.00 | |
| Rollback Tax | 1,691.36 | |
| Reimbursement | 6,399.50 | |
| Interest | 74.98 | |
| TOTAL RECEIPTS | | <u>18,165.84</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>68,927.20</u> |
| Expenditures: | | |
| Land Purchase | 33,409.75 | |
| Appraisal Fees | 6,399.50 | |
| TOTAL EXPENDITURES | | 39,809.25 |
| BALANCE, 12/31/2013 | | 27,889.50 |
| ACCOUNTS RECEIVABLE | | <u>1,228.45</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>68,927.20</u> |

OPERATIONAL RESERVE FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 2,833.94 |
| Receipts: | | |
| Deposits | 125,000.00 | |
| Interest | 2.88 | |
| TOTAL RECEIPTS | | <u>125,002.88</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>127,836.82</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | <u>2,836.82</u> |
| ACCOUNTS RECEIVABLE | | 125,000.00 |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>127,836.82</u> |

NORTH FORK DAM FUND
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 2,925.46 |
| Receipts: | | |
| Appropriation | 4,000.00 | |
| Interest | 8.54 | |
| TOTAL RECEIPTS | | <u>4,008.54</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>6,934.00</u> |
| Expenditures: | | |
| Contracted Services | 4,907.50 | |
| Materials & Supplies | 76.04 | |
| Utilities | 254.00 | |
| TOTAL EXPENDITURES | | 5,237.54 |
| BALANCE, 12/31/2013 | | 1,718.46 |
| ACCOUNTS PAYABLE | | <u>(22.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>6,934.00</u> |

CAPITAL PROJECTS FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 5,309.50 |
| Receipts | | |
| Deposits | 25,000.00 | |
| Interest | 5.40 | |
| TOTAL RECEIPTS | | <u>25,005.40</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>30,314.90</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | 5,314.90 |
| ACCOUNTS RECEIVABLE | | <u>25,000.00</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>30,314.90</u> |

VICTIMS OF JUVENILE OFFENDERS GRANT
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 3,359.99 |
| Receipts: | | |
| Commonwealth of PA | 2,310.36 | |
| County Appropriation | 20,000.00 | |
| Interest | 6.84 | |
| TOTAL RECEIPTS | | <u>22,317.20</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>25,677.19</u> |
| Expenditures: | | |
| Salary/Benefits | 2,885.46 | |
| 2012 Due County | 1,848.14 | |
| Contracted Services | 14,718.62 | |
| Travel | 27.90 | |
| TOTAL EXPENDITURES | | 19,480.12 |
| BALANCE, 12/31/2013 | | 578.09 |
| ACCOUNTS RECEIVABLE | | 10,972.25 |
| ACCOUNTS PAYABLE | | (402.54) |
| DUE COUNTY | | <u>(4,950.73)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>25,677.19</u> |

RIGHTS AND SERVICE ACT GRANT
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | (2,923.18) |
| Receipts: | | |
| Commonwealth of PA | 23,545.10 | |
| Deposits | 15,000.00 | |
| Interest | 3.20 | |
| TOTAL RECEIPTS | | <u>38,548.30</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>35,625.12</u> |
| Expenditures: | | |
| Salary/Benefits | 5,763.00 | |
| Contracted Services | 15,008.80 | |
| Conference & Training | 590.85 | |
| Postage | 276.00 | |
| Supplies | 112.96 | |
| Travel | 73.80 | |
| Restitution | 15,000.00 | |
| TOTAL EXPENDITURES | | 36,825.41 |
| BALANCE, 12/31/2013 | | 368.63 |
| ACCOUNTS RECEIVABLE | | 18,112.63 |
| ACCOUNTS PAYABLE | | (15,402.53) |
| DUE COUNTY | | <u>(4,279.02)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>35,625.12</u> |

JABG GRANT
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 300.66 |
| Receipts: | | |
| JABG Grant | 10,000.00 | |
| County Match | 1,112.00 | |
| Interest | .95 | |
| TOTAL RECEIPTS | | <u>11,112.95</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>11,413.61</u> |
| Expenditures: | | |
| Salary | 11,112.00 | |
| TOTAL EXPENDITURES | | 11,112.00 |
| BALANCE, 12/31/2013 | | 579.61 |
| ACCOUNTS RECEIVABLE | | 2,500.00 |
| ACCOUNTS PAYABLE | | <u>(2,778.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>11,413.61</u> |

COUNTY OFFENDER SUPERVISION FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 38,104.64 |
| Receipts | | |
| Deposits | 20,918.00 | |
| Interest | 45.53 | |
| TOTAL RECEIPTS | | <u>20,963.53</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>59,068.17</u> |
| Expenditures: | | |
| Potter County Commissioners | 10,000.00 | |
| Equipment Purchases | 3,692.64 | |
| Materials & Supplies | 1,052.60 | |
| TOTAL EXPENDITURES | | 14,745.24 |
| BALANCE, 12/31/2013 | | 52,725.16 |
| ACCOUNTS RECEIVABLE | | 1,597.77 |
| ACCOUNTS PAYABLE | | <u>(10,000.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>59,068.17</u> |

JUVENILE RESTITUTION FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 13,670.33 |
| Receipts: | | |
| Deposits | 1,208.19 | |
| Interest | 13.76 | |
| TOTAL RECEIPTS | | <u>1,221.95</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>14,892.28</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | 13,684.09 |
| ACCOUNTS RECEIVABLE | | <u>1,208.19</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>14,892.28</u> |

GAS WELL IMPACT FEE FUND
2013 AUDIT

| | | |
|---|------------|-------------------------------|
| Balance, 12/31/2012 | | 594,659.20 |
| Receipts: | | |
| Deposits | 447,315.48 | |
| Interest | 425.41 | |
| TOTAL RECEIPTS | | <u>447,740.89</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,042,400.09</u> |
| Expenditures: | | |
| P.C. Commissioners | 325,000.00 | |
| Tioga GIS | 1,296.00 | |
| P.C. Conservation | 2,000.00 | |
| Austin Borough | 1,000.00 | |
| TOTAL EXPENDITURES | | 329,296.00 |
| BALANCE, 12/31/2013 | | <u>713,104.09</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,042,400.09</u> |

COUNTY LIQUID FUEL FUND
2013 AUDIT

| | | |
|---|-----------|-----------------------------|
| Balance, 12/31/2012 | | 100,854.00 |
| Receipts: | | |
| Commonwealth of PA | 70,548.99 | |
| Interest | 151.68 | |
| TOTAL RECEIPTS | | <u>70,700.67</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>171,554.67</u> |
| Expenditures: | | |
| Apportioned to Boroughs | 9,556.26 | |
| Apportioned to Townships | 67,965.04 | |
| P C Commissioners | 4,527.80 | |
| TOTAL EXPENDITURES | | 82,049.10 |
| BALANCE, 12/31/2013 | | <u>89,505.57</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>171,554.67</u> |
| TOTAL UNPAID ENCUMBRANCES: | | <u>\$ 46,216.28</u> |
| TOTAL UNENCUMBERED BALANCE: | | <u>\$ 43,289.29</u> |

COUNTY IMPROVEMENT FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 7,270.31 |
| Receipts: | | |
| Deposits | 5,922.00 | |
| Interest | 19.60 | |
| TOTAL RECEIPTS | | <u>5,941.60</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>13,211.91</u> |
| Expenditures: | | |
| Material & Supplies | 369.00 | |
| Purchase of Equipment | 4,056.60 | |
| Equipment Maintenance | 94.00 | |
| TOTAL EXPENDITURES | | 4,519.60 |
| BALANCE, 12/31/2013 | | 9,716.91 |
| ACCOUNTS RECEIVABLE | | 494.00 |
| ACCOUNTS PAYABLE | | <u>(1,518.60)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>13,211.91</u> |

HPRP FUND
2013 AUDIT

| | | |
|---|------|-------------|
| Balance, 12/31/2013 | | 0.00 |
| Receipts: | | |
| Deposits | 0.00 | |
| TOTAL RECEIPTS | | 0.00 |
| TOTAL RECEIPTS & BALANCE | | 0.00 |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | 0.00 |
| TOTAL EXPENDITURES & BALANCE | | 0.00 |

THIS ACCOUNT HAS BEEN CLOSED

GROWING GREENER II
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 18,824.85 |
| Receipts: | | |
| Deposits | 71,350.91 | |
| TOTAL RECEIPTS | | <u>71,350.91</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 90,175.76</u> |
| Expenditures: | | |
| NRCS | 7,365.38 | |
| Potter County Conservation | 82,810.38 | |
| TOTAL EXPENDITURES | | 90,175.76 |
| BALANCE, 12/31/2013 | | <u>0.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 90,175.76</u> |

VICTIM IMPACT PANEL
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 5,879.58 |
| Receipts: | | |
| Deposits | 3,535.00 | |
| TOTAL RECEIPTS | | <u>3,535.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 9,414.58</u> |
| Expenditures: | | |
| Conference & Training | 419.49 | |
| TOTAL EXPENDITURES | | 419.49 |
| BALANCE, 12/31/2013 | | <u>8,995.09</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 9,414.58</u> |

PRE-DISASTER MITIGATION FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 1,453.73 |
| Receipts: | | |
| Deposits | 9,732.25 | |
| Interest | 5.70 | |
| 2012 Refund | 18.00 | |
| TOTAL RECEIPTS | | <u>9,755.95</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 11,209.68</u> |
| Expenditures: | | |
| Advertisement | (66.65) | |
| Contracted Services | 11,231.50 | |
| Potter County Commissioners | 44.83 | |
| TOTAL EXPENDITURES | | 11,209.68 |
| BALANCE, 12/31/2013 | | 276.33 |
| ACCOUNTS PAYABLE | | <u>(276.33)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 11,209.68</u> |

RETIREMENT FUND
CHECKING ACCOUNT
2013 AUDIT

| | | |
|---|------------|-------------------------------|
| Balance, 12/31/2012 | | \$ 482,316.96 |
| Receipts: | | |
| Member Contribution | 428,926.32 | |
| Accumulated Required Contribution | 356,794.00 | |
| Interest | 151.32 | |
| Investment Refund | 1,693.94 | |
| TOTAL RECEIPTS | | <u>787,565.58</u> |
| TOTAL BALANCE & RECEIPTS | | \$ <u>1,269,882.54</u> |
| Expenditures: | | |
| Annuity Payments | 479,890.49 | |
| C.S. McKee | 60,978.53 | |
| Citizens Bank | 9,228.84 | |
| Hay Group | 16,151.00 | |
| Members Accumulation Withdrawals | 97,778.71 | |
| Wells Fargo | 17,826.16 | |
| FWT | 14,995.45 | |
| Direct Deposit Service Fee | 180.00 | |
| Materials & Supplies | 286.75 | |
| TOTAL EXPENDITURES | | 697,315.93 |
| BALANCE, 12/31/2013 | | 218,791.18 |
| ACCOUNTS RECEIVABLE | | 356,794.00 |
| ACCOUNTS PAYABLE | | <u>(3,018.57)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,269,882.54</u> |

POTTER COUNTY
EMPLOYEE'S RETIREMENT FUND 2011 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR END
DECEMBER 31, 2013

| | |
|---|-----------------|
| Total Assets (cost value)-January 1, 2013 | \$10,963,435.32 |
|---|-----------------|

ADDITIONS

| | |
|---|------------------------|
| Member contributions (incl. /Mbr. Share of milit./l.a.) | 428,926.32 |
| Member purchase of County share of milit. /l.a. | 0.00 |
| County contributions | 356,794.00 |
| Investment Income: | |
| Interest | 107,102.52 |
| Dividends | 155,422.35 |
| Realized capital gain/losses | 253,949.54 |
| Net accrued interest/other | 3,549.83 |
| Miscellaneous | 22,650.93 |
| TOTAL ADDITIONS | +\$1,328,395.49 |

DEDUCTIONS

| | |
|---|-----------------------|
| Member contributions refunded | 61,100.98 |
| Retirement allowances paid (includes C-O-L and accum. | |
| Deduct. W/d under Opt. 4) | 513,075.10 |
| Death benefits | 27,717.41 |
| Administrative expenses | 16,151.00 |
| Investment expenses | 78,804.69 |
| Miscellaneous | 22,308.98 |
| TOTAL DEDUCTIONS | -\$ 719,158.16 |

NET INCREASE

| | |
|---|-------------------------|
| Total Assets (cost value) December 31, 2013 | \$ 11,572,672.65 |
|---|-------------------------|

| | |
|--------------------------------------|--------------|
| Unrealized appreciation/depreciation | 2,782,643.05 |
|--------------------------------------|--------------|

| | |
|---|-------------------------|
| Total Assets (market value) December 31, 2013 | \$ 14,355,315.70 |
|---|-------------------------|

**STATEMENT PRODUCED FROM UN-AUDITED C.S. MCKEE AND AUDITED COUNTY
HELD RETIREMENT FUND.**

STATEMENT OF PLAN ASSETS AND LIABILITIES- AS OF DECEMBER 31, 2013

| <u>ASSETS</u> | <u>COST VALUE</u> | <u>MARKET VALUE</u> |
|---|------------------------------------|------------------------------------|
| Cash and Short-Term Investments | \$ <u>2,294,010.48</u> | \$ <u>2,303,331.92</u> |
| Receivables | <u>29,256.87</u> | <u>29,256.87</u> |
| Investments: | | |
| U.S. Government Obligations | <u>824,116.70</u> | <u>813,848.90</u> |
| Corporate Bonds | <u>1,013,774.78</u> | <u>1,006,165.97</u> |
| Preferred Stock | <u>0.00</u> | <u>0.00</u> |
| Common Stock | <u>5,361,867.98</u> | <u>7,822,018.39</u> |
| International Stock | <u>0.00</u> | <u>0.00</u> |
| Mutual Funds | <u>1,209,959.10</u> | <u>1,545,711.66</u> |
| Miscellaneous/Asset Backed Securities | <u>824,686.74</u> | <u>820,014.24</u> |
| Municipal Bonds | <u>15,000.00</u> | <u>14,967.75</u> |
| TOTAL ASSETS DECEMBER 31, 2013 | <u>\$ 11,572,672.65</u> | <u>\$ 14,355,315.70</u> |

Individual member accounts (include interest that was credited for all refunds, deaths, and retirements) that occurred in 2013. **\$ 240,035.36**

Authorized rate of interest to be credited to Member Accounts in 2014 **5.5%**

EMERGENCY REPOSE HAZARDOUS MATERIAL FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 26,554.33 |
| Receipts: | | |
| Chemical & Planning Fees | 4,445.00 | |
| Deposits | 10,600.00 | |
| Interest | 7.42 | |
| Reimbursements | 20,740.66 | |
| Voided Checks | 18.60 | |
| TOTAL RECEIPTS | | <u>35,811.68</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 62,366.01</u> |
| Expenditures: | | |
| Truck | 3,709.44 | |
| Conference & Training | 10,688.68 | |
| Contracted Services | 6,484.00 | |
| Equipment Maintenance | 6,658.96 | |
| Materials & Supplies/Other | 3,732.31 | |
| Insurance | 50.00 | |
| Postage | 896.67 | |
| Telephone | 2,056.16 | |
| Travel/Fuel | 4,549.65 | |
| Capital Outlay | 349.79 | |
| TOTAL EXPENDITURES | | 39,175.66 |
| BALANCE, 12/31/2013 | | 1,861.21 |
| ACCOUNTS RECEIVABLE | | 25,686.42 |
| ACCOUNTS PAYABLE | | (4,902.28) |
| PREPAIDS | | <u>545.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 62,366.01</u> |

911 WIRELESS FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 279,225.70 |
| Receipts: | | |
| Grants | 447,273.75 | |
| Interest | 1,005.91 | |
| TOTAL RECEIPTS | | <u>448,279.66</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>727,505.36</u> |
| Expenditures: | | |
| CAD | 7,356.27 | |
| Personnel | 218,829.44 | |
| Administrative | 7,072.54 | |
| Back Up Power | 3,679.65 | |
| Digital Microwave/Maintenance | 54,393.24 | |
| GIS Data & Mapping/Maintenance | 108,597.39 | |
| Public Education | 40.84 | |
| Miscellaneous | 77,232.74 | |
| Telephone Companies/Systems | 57,599.44 | |
| Tower Sites | 711.43 | |
| Training | 11,390.29 | |
| Professional Services | 39,915.76 | |
| Logger | 9,212.20 | |
| Console | 28,943.20 | |
| Equipment | 63.25 | |
| TOTAL EXPENDITURES | | 625,037.68 |
| BALANCE, 12/31/2013 | | 73,554.37 |
| ACCOUNTS RECEIVABLE | | 111,019.68 |
| ACCOUNTS PAYABLE | | <u>(82,106.37)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>727,505.36</u> |

EMERGENCY MANAGEMENT 911 FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 47,999.57 |
| Receipts: | | |
| Deposits | 160,490.78 | |
| Interest | 73.83 | |
| Void Checks | 54.26 | |
| TOTAL RECEIPTS | | <u>160,618.87</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>208,618.44</u> |
| Expenditures: | | |
| CAD | 7,067.78 | |
| Equipment | 51.75 | |
| Telephone Companies | 9,415.87 | |
| Administrative | 6,734.21 | |
| Backup Power/ Phone Maintenance | 20,803.32 | |
| Training | 1,227.87 | |
| Public Education | 33.41 | |
| Digital Microwave/Maintenance | 44,503.56 | |
| Personnel | 4,877.04 | |
| Professional Services | 26,476.24 | |
| Miscellaneous | 40,241.53 | |
| Tower Sites | (205.31) | |
| Console/Maintenance | 23,680.80 | |
| GIS Data & Mapping | 14,461.35 | |
| TOTAL EXPENDITURES | | 199,369.42 |
| BALANCE, 12/31/2013 | | 59,197.84 |
| ACCOUNTS RECEIVABLE | | 24,312.92 |
| ACCOUNTS PAYABLE | | <u>(74,261.74)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>208,618.44</u> |

DES BUILDING IMPROVEMENT FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 43,252.63 |
| Receipts: | | |
| Interest | 37.72 | |
| TOTAL RECEIPTS | | <u>37.72</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>43,290.35</u> |
| Expenditures: | | |
| Contracted Services | 38,064.68 | |
| Materials & Supplies | 2,621.85 | |
| TOTAL EXPENDITURES | | 40,686.53 |
| BALANCE, 12/31/2013 | | <u>2,603.82</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>43,290.35</u> |

CITIZENS CORP GRANT
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | (87.94) |
| Receipts: | | |
| Deposits | 9,380.08 | |
| Interest | 3.34 | |
| TOTAL RECEIPTS | | <u>9,383.42</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>9,295.48</u> |
| Expenditures: | | |
| Postage | 6.95 | |
| Materials & Supplies | 9,068.73 | |
| Conference & Training | 381.00 | |
| Travel | 18.00 | |
| TOTAL EXPENDITURES | | 9,474.68 |
| BALANCE, 12/31/2013 | | 9.03 |
| ACCOUNTS PAYABLE | | (170.23) |
| STILL DUE COUNTY | | <u>(18.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>9,295.48</u> |

HAVA GRANT
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 3,479.84 |
| Receipts: | | |
| Interest | 8.53 | |
| TOTAL RECEIPTS | | <u>8.53</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>3,488.37</u> |
| Expenditures: | | |
| P.C. Commissioners | 3,488.37 | |
| TOTAL EXPENDITURES | | 3,488.37 |
| BALANCE, 12/31/2013 | | 0.00 |
| BALANCE SECTION 261, 12/31/2013 | | <u>0.00</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>3,488.37</u> |

THIS ACCOUNT HAS BEEN CLOSED

PHARE GRANT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 0.00 |
| Receipts: | | |
| Commonwealth of PA | 129,895.00 | |
| Interest | 3.20 | |
| TOTAL RECEIPTS | | <u>129,898.20</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 129,898.20</u> |
| Expenditures: | | |
| Withdrawals | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | <u>129,898.20</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 129,898.20</u> |

911 VOIP FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 68,682.97 |
| Receipts | | |
| Deposits | 19,554.56 | |
| Interest | 207.18 | |
| TOTAL RECEIPTS | | <u>19,761.74</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 88,444.71</u> |
| Expenditures: | | |
| Contracted Services | 62,071.67 | |
| TOTAL EXPENDITURES | | 62,071.67 |
| BALANCE, 12/31/2013 | | 23,014.59 |
| ACCOUNTS RECEIVABLE | | <u>3,358.45</u> |
| TOTAL BALANCE & EXPENDITURES | | <u>\$ 88,444.71</u> |

EMPLOYEE WELLNESS INITIATIVE
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 0.00 |
| Receipts: | | |
| Deposits | 6,000.00 | |
| Interest | 3.43 | |
| TOTAL RECEIPTS | | <u>6,003.43</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 6,003.43</u> |
| Expenditures: | | |
| Counselor Fees | 2,265.00 | |
| TOTAL EXPENDITURES | | 2,265.00 |
| BALANCE, 12/31/2013 | | <u>3,738.43</u> |
| TOTAL BALANCE & EXPENDITURES | | <u>\$ 6,003.43</u> |

REGISTER & RECORDER
2013 AUDIT

| | | |
|-------------------------------------|------------|-----------------------------|
| Balance, 12/31/2012 | | 10,848.86 |
| Receipts: | | |
| Deposits | 628,844.01 | |
| Commissions | 22,124.21 | |
| Redeterminations | 70.24 | |
| TOTAL RECEIPTS | | <u>651,038.46</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>661,887.32</u> |

| | | |
|--|-----------|--|
| Expenditures: | | |
| PA Department of Revenue | 59,898.55 | |
| Commonwealth of PA | 66.00 | |
| Recorder of Deeds | 98,376.11 | |
| Register of Wills | 32,537.19 | |
| Potter County Commissioners (Cubicle Rent) | 230.00 | |
| Recorder of Deeds Improvement Fund | 8,883.00 | |
| Potter County Improvement Fund | 5,922.00 | |
| Bank Charges/Returned Deposits | 63.47 | |

| | | |
|-----------------|-----------|--|
| Schools: | | |
| Austin | 7,064.90 | |
| Coudersport | 75,587.41 | |
| Galeton | 23,172.43 | |
| Keystone | 890.01 | |
| Northern Potter | 47,401.58 | |
| Oswayo Valley | 62,768.50 | |
| Port Allegany | 6,365.27 | |

| | | |
|--------------------------|-----------|--|
| Boroughs & Townships: | | |
| Abbott Township | 4,223.39 | |
| Allegany Township | 6,442.68 | |
| Austin Borough | 1,222.55 | |
| Bingham Township | 6,684.00 | |
| Clara Township | 2,834.87 | |
| Coudersport Borough | 23,763.20 | |
| Eulalia Township | 10,339.94 | |
| Galeton Borough | 3,244.42 | |
| Genesee Township | 4,231.29 | |
| Harrison Township | 11,611.39 | |
| Hebron Township | 13,590.41 | |
| Hector Township | 3,619.62 | |
| Homer Township | 10,315.06 | |
| Keating Township | 2,892.33 | |
| Oswayo Borough | 405.23 | |
| Oswayo Township | 45,906.57 | |
| Pike Township | 7,470.49 | |
| Pleasant Valley Township | 976.83 | |

REGISTER & RECORDER (continued)

| | | |
|---|-----------|-----------------------------|
| Portage Township | 117.60 | |
| Roulette Township | 5,388.45 | |
| Sharon Township | 9,087.21 | |
| Shinglehouse Borough | 4,534.62 | |
| Stewardson Township | 890.01 | |
| Summit Township | 5,399.08 | |
| Sweden Township | 9,226.79 | |
| Sylvania Township | 686.97 | |
| Ulysses Borough | 3,085.91 | |
| Ulysses Township | 16,209.44 | |
| West Branch Township | 6,704.17 | |
| Wharton Township | 2,145.43 | |
| TOTAL EXPENDITURES | | 652,476.37 |
| BALANCE, 12/31/2013 | | 58,749.85 |
| ACCOUNTS RECEIVABLE | | 1,152.82 |
| ACCOUNTS PAYABLE | | <u>(50,491.72)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>661,887.32</u> |

RECORDER OF DEEDS IMPROVEMENT FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 8,051.42 |
| Receipts: | | |
| Deposits | 8,883.00 | |
| Interest | 19.51 | |
| TOTAL RECEIPTS | | <u>8,902.51</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>16,953.93</u> |
| Expenditures: | | |
| Contracted Services | 9,205.72 | |
| Checks | 20.75 | |
| TOTAL EXPENDITURES | | 9,226.47 |
| BALANCE, 12/31/2013 | | 6,986.46 |
| ACCOUNTS RECEIVABLE | | <u>741.00</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>16,953.93</u> |

DIVORCE FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 28,908.92 |
| Receipts: | | |
| Deposits | 253,327.20 | |
| Interest | 567.58 | |
| TOTAL RECEIPTS | | <u>253,894.78</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 282,803.70</u> |
| Expenditures: | | |
| Salaries & Benefits | 85,224.34 | |
| Operational Reserve Fund | 125,000.00 | |
| Materials & Supplies | 6,684.54 | |
| Postage | 4,251.00 | |
| Advertising | 1,197.13 | |
| Contracted Maintenance & Repairs | 35.60 | |
| Capital Projects Fund | 25,000.00 | |
| TOTAL EXPENDITURES | | 247,392.61 |
| BALANCE, 12/31/2013 | | 190,511.81 |
| ACCOUNTS RECEIVABLE | | 16,681.00 |
| ACCOUNTS PAYABLE | | <u>(171,781.72)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 282,803.70</u> |

SPECIALTY COURTS FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 0.00 |
| Receipts: | | |
| Deposits | 20,124.82 | |
| TOTAL RECEIPTS | | <u>20,124.82</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 20,124.82</u> |
| Expenditures: | | |
| Salaries | 13,786.44 | |
| Conference & Training | 4,493.41 | |
| Contracted Services | 1,518.25 | |
| Materials & Supplies | 15,127.77 | |
| Purchase of Equipment | 535.00 | |
| Travel | 3,689.52 | |
| TOTAL EXPENDITURES | | 39,150.39 |
| BALANCE, 12/31/2013 | | 378.98 |
| ACCOUNTS RECEIVABLE | | 19,585.29 |
| ACCOUNTS PAYABLE | | (24,533.29) |
| DUE COUNTY | | <u>(14,456.55)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 20,124.82</u> |

PROTHONOTARY CHECKING ACCOUNT
CITIZEN & NORTHERN
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | (1,847.52) |
| Receipts: | | |
| Deposits | 556,940.96 | |
| TOTAL RECEIPTS | | <u>556,940.96</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>555,093.44</u> |
| Expenditures: | | |
| Act 119 | 192.00 | |
| Advertising | 591.50 | |
| Automation | 33,425.00 | |
| County of Potter (Civil) | 37,327.25 | |
| Divorce Filings | 253,327.20 | |
| PFA | 20.00 | |
| PA Dept. of Revenue | 216,320.81 | |
| Passports | 2,302.85 | |
| Postmaster | 416.20 | |
| Potter County Sheriff | 553.55 | |
| Mediation/Psychological | 8,885.08 | |
| Refunds | 900.00 | |
| Bank Charges | 369.50 | |
| TOTAL EXPENDITURES | | 554,630.94 |
| BALANCE, 12/31/2013 | | 35,692.28 |
| ACCOUNTS PAYABLE | | <u>(35,229.78)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>555,093.44</u> |

CLERK OF COURTS SAVINGS
2013 AUDIT

| | | |
|---|------|-------------------------|
| Balance, 12/31/2012 | | 497.88 |
| Receipts: | | |
| Interest | .51 | |
| TOTAL RECEIPTS | | <u>.51</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 498.39</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | <u>498.39</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 498.39</u> |

CLERK OF COURTS
NORTHWEST SAVINGS
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 14,548.00 |
| Receipts: | | |
| Deposits | 61,000.00 | |
| Interest | 14.45 | |
| TOTAL RECEIPTS | | <u>61,014.45</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 75,562.45</u> |
| Expenditures: | | |
| County of Potter | 234.77 | |
| Refunds | 13,119.50 | |
| TOTAL EXPENDITURES | | 13,354.27 |
| BALANCE, 12/31/2013 | | 62,208.18 |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 75,562.45</u> |

CLERK OF COURTS (CRIMINAL)
FIRST NATIONAL BANK
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 7,752.89 |
| Receipts: | | |
| Deposits | 390,403.40 | |
| Voids | 550.31 | |
| TOTAL RECEIPTS | | <u>390,953.71</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>398,706.60</u> |
| Expenditures: | | |
| County of Potter | 194,540.47 | |
| PA Dept. of Revenue | 98,050.20 | |
| P.C. District Attorney | 950.02 | |
| P.C. Probation | 20,918.00 | |
| P.C. Prothonotary | 3,180.06 | |
| P.C. Treasurer | 1,920.65 | |
| Restitutions | 42,024.01 | |
| Substance Abuse Fund | 4,793.99 | |
| Lab Fees | 6,340.64 | |
| Erie Lab Fees | 103.35 | |
| Specialty Court | 916.18 | |
| Boroughs & Townships: | | |
| Abbott Township | 1,226.99 | |
| Coudersport Borough | 2,202.44 | |
| Eulalia Township | 130.69 | |
| Galeton Borough | 2,052.48 | |
| Shinglehouse Borough | 965.63 | |
| Ulysses Borough | 400.70 | |
| Genesee Township | 411.08 | |
| Harrison Township | 227.89 | |
| Hebron Township | 50.00 | |
| Hector Township | .32 | |
| Roulette Township | 1,204.81 | |
| Sharon Township | 22.09 | |
| Sweden Township | 206.49 | |
| Ulysses Township | 300.00 | |
| West Branch Township | 300.00 | |
| Wharton Township | 25.00 | |
| Returns/Deposits Adjustments | 945.00 | |
| TOTAL EXPENDITURES | | 384,409.18 |
| BALANCE, 12/31/2013 | | 36,935.68 |
| ACCOUNTS PAYABLE | | <u>(22,638.26)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>398,706.60</u> |

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 8,691.37 |
| Receipts: | | |
| Deposit | 1,920.65 | |
| Interest | 18.65 | |
| TOTAL RECEIPTS | | <u>1,939.30</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>10,630.67</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | 10,276.60 |
| ACCOUNTS RECEIVABLE | | <u>354.07</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>10,630.67</u> |

PROTHONOTARY CIVIL AUTOMATION FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 24,397.33 |
| Receipts: | | |
| State | 16,000.00 | |
| Interest | 25.00 | |
| Prothonotary Fees | 33,425.00 | |
| TOTAL RECEIPTS | | <u>49,450.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>73,847.33</u> |
| Expenditures: | | |
| Salaries & Benefits | 10,228.13 | |
| AOPC Funds | 16,000.00 | |
| Advertising | 101.00 | |
| Contracted Services (Infocon) | 20,655.90 | |
| Equipment | 1,163.03 | |
| TOTAL EXPENDITURES | | 48,148.06 |
| BALANCE, 12/31/2013 | | 26,143.88 |
| ACCOUNTS RECEIVABLE | | 2,150.00 |
| ACCOUNTS PAYABLE | | <u>(2,594.61)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>73,847.33</u> |

SHERIFF'S GENERAL CHECKING ACCOUNT
(CITIZENS TRUST)
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 12,175.40 |
| Receipts: | | |
| Deposits | 6,405.00 | |
| TOTAL RECEIPTS | | <u>6,405.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>18,580.40</u> |
| Expenditures: | | |
| Commonwealth of PA | 4,005.00 | |
| County of Potter | 10,000.00 | |
| Graphic Design | 303.16 | |
| TOTAL EXPENDITURES | | 14,308.16 |
| BALANCE, 12/31/2013 | | <u>4,272.24</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>18,580.40</u> |

SHERIFF'S SPECIAL SURCHARGE ACCOUNT
2013 AUDIT

| | | |
|--|----------|---------------------------|
| Balance, 12/31/2012 | | 2,848.21 |
| Receipts: | | |
| Deposits | 3,430.00 | |
| Interest | 5.23 | |
| TOTAL RECEIPTS | | <u>3,435.23</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>6,283.44</u> |
| Expenditures: | | |
| Transfer to Sheriff's General Checking Account | 2,670.00 | |
| TOTAL EXPENDITURES | | 2,670.00 |
| BALANCE, 12/31/2013 | | <u>3,613.44</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>6,283.44</u> |

SHERIFF'S GENERAL CHECKING ACCOUNT
(FNB)
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 12,679.93 |
| Receipts: | | |
| Deposits | 177,786.71 | |
| TOTAL RECEIPTS | | <u>177,786.71</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>190,466.64</u> |
| Expenditures: | | |
| Advertising | 15,428.72 | |
| General Fund | 39,633.68 | |
| Firearms Validation | 1,360.00 | |
| Notary | 10.00 | |
| Prothonotary | 98.00 | |
| Recorder of Deeds | 589.00 | |
| Refunds | 59,831.09 | |
| Refunds to Attorneys | 16,910.88 | |
| Sheriff's (Deputize) | 1,552.17 | |
| Surcharge | 3,430.00 | |
| Tax Claim | 20,559.27 | |
| Boroughs & Townships: | | |
| Abbott Township | 128.50 | |
| Coudersport Borough | 3,430.06 | |
| Galeton Borough | 1,286.74 | |
| Roulette Township | 237.15 | |
| Ulysses Borough | 1,013.34 | |
| TOTAL EXPENDITURES | | 165,498.60 |
| BALANCE, 12/31/2013 | | <u>24,968.04</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>190,466.64</u> |

FIREARMS MODERNIZATION ACCOUNT
2013 AUDIT

| | | |
|---|------|------------------------|
| Balance, 12/31/2012 | | 82.33 |
| Receipts: | | |
| Interest | .22 | |
| TOTAL RECEIPTS | | <u>.22</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>82.55</u> |
| Expenditures: | 0.00 | |
| TOTAL EXPENDITURES | | 0.00 |
| BALANCE, 12/31/2013 | | <u>82.55</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>82.55</u> |

THIS ACCOUNT HAS BEEN CLOSED

FIREARMS VALIDATION ACCOUNT
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 411.76 |
| Receipts: | | |
| Deposits | 1,360.00 | |
| Interest | .72 | |
| 2012 Correction | .33 | |
| TOTAL RECEIPTS | | <u>1,361.05</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,772.81</u> |
| Expenditures: | | |
| Transfer to Checking | 1,335.00 | |
| TOTAL EXPENDITURES | | 1,335.00 |
| BALANCE, 12/31/2013 | | 349.81 |
| ACCOUNTS RECEIVABLE | | <u>88.00</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,772.81</u> |

JAIL FUND
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 5,187.47 |
| Receipts: | | |
| Deposits | 79,818.54 | |
| TOTAL RECEIPTS | | <u>78,304.73</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>85,006.01</u> |
| Expenditures: | | |
| Cost Recovery | 13,301.43 | |
| Domestic Relations | 500.00 | |
| Drug Scan | 78.00 | |
| Equipment/Supplies | 9,663.46 | |
| Inmate Medical | 949.36 | |
| Oasis Management Systems, Inc. | 26,856.10 | |
| Potter County Probation | 1,979.96 | |
| Refunds | 64.50 | |
| Return of Inmate Funds & Personal | 23,819.68 | |
| Room & Board | 6,880.00 | |
| UPS | 3.77 | |
| Victim Impact Panel | 350.00 | |
| Bank Fees/Returned Deposits | 365.02 | |
| TOTAL EXPENDITURES | | 84,811.28 |
| BALANCE, 12/31/2013 | | 1,813.25 |
| ACCOUNTS PAYABLE | | <u>(1,618.52)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>85,006.01</u> |

INMATE FUND SAVINGS ACCOUNT
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 25,453.22 |
| Receipts: | | |
| Deposits | 8,226.33 | |
| Interest | 26.44 | |
| TOTAL RECEIPTS | | <u>8,252.77</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>33,705.99</u> |
| Expenditures: | 5,500.00 | |
| TOTAL EXPENDITURES | | 5,500.00 |
| BALANCE, 12/31/2013 | | <u>28,205.99</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>33,705.99</u> |

IV-D DOMESTIC RELATIONS
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 45,217.15 |
| Receipts: | | |
| State Reimbursements | 145,042.00 | |
| Fees | 4,661.45 | |
| Incentive | 34,116.14 | |
| Interest | 131.64 | |
| TOTAL RECEIPTS | | <u>183,951.23</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>229,168.38</u> |
| Expenditures: | | |
| County of Potter | 154,763.50 | |
| Tom Walrath | 3,465.00 | |
| TOTAL EXPENDITURES | | 158,228.50 |
| BALANCE, 12/31/2013 | | 63,463.30 |
| ACCOUNTS RECEIVABLE | | 49,130.71 |
| ACCOUNTS PAYABLE | | <u>(41,654.13)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>229,168.38</u> |

DOMESTIC RELATIONS PATERNITY FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 5,676.96 |
| Receipts: | | |
| Certified Copy Fees | 2.25 | |
| Complaint Withdrawal Fees | 50.00 | |
| Lab CORP | 32.00 | |
| Medical Bills | 100.00 | |
| Motion for Continuance | 231.00 | |
| PASCDU Child Support | 4,186.16 | |
| Petition to Modify Fees | 800.00 | |
| TOTAL RECEIPTS | | <u>5,401.41</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>11,078.37</u> |
| Expenditures: | | |
| DNA Diagnostics Center | 1,248.00 | |
| Medical Bills | 100.00 | |
| Potter County Domestic IVD Fees | 4,661.45 | |
| Refunds | 50.00 | |
| TOTAL EXPENDITURES | | 6,059.45 |
| BALANCE, 12/31/2013 | | 5,183.57 |
| ACCOUNTS PAYABLE | | <u>(164.65)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>11,078.37</u> |

DOMESTIC RELATIONS PETTY CASH FUND
2013 AUDIT

| | | |
|---|--------|-------------------------|
| Balance, 12/31/2012 | | 360.00 |
| Receipts: | | |
| Deposits | 356.00 | |
| TOTAL RECEIPTS | | <u>356.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>716.00</u> |
| Expenditures: | | |
| Domestic Relations Association of PA Dues | 80.00 | |
| USPS | 276.00 | |
| TOTAL EXPENDITURES | | 356.00 |
| BALANCE, 12/31/2013 | | <u>360.00</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>716.00</u> |

DISTRICT ATTORNEY DRUG INVESTIGATION
SAVINGS ACCOUNT
2013 AUDIT

| | | |
|---|--------|---------------------------|
| Balance, 12/31/2012 | | 1,554.44 |
| Receipts: | | |
| Deposits | 992.00 | |
| Interest | 2.45 | |
| TOTAL RECEIPTS | | <u>994.45</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>2,548.89</u> |
| Expenditures: | | |
| Transfer to Checking | 500.00 | |
| TOTAL EXPENDITURES | | 500.00 |
| BALANCE, 12/31/2013 | | <u>2,048.89</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>2,548.89</u> |

DISTRICT ATTORNEY SPECIAL INVESTIGATIVE FUND
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 330.80 |
| Receipts: | | |
| Deposits | 1,250.00 | |
| TOTAL RECEIPTS | | <u>1,250.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,580.80</u> |
| Expenditures: | | |
| Restitution/Refunds | 763.09 | |
| Sweden Valley K9 Fund | 500.00 | |
| Bank Charge | 60.00 | |
| TOTAL EXPENDITURES | | 1,323.09 |
| BALANCE, 12/31/2013 | | <u>257.71</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,580.80</u> |

SUBSTANCE ABUSE FUND
2013 AUDIT

| | | |
|---|----------|----------------------------|
| Balance, 12/31/2012 | | 6,170.86 |
| Receipts: | | |
| Deposits | 5,028.49 | |
| Interest | 12.65 | |
| TOTAL RECEIPTS | | <u>5,041.14</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>11,212.00</u> |
| Expenditures: | | |
| P.C. Drug & Alcohol Program | 7,668.64 | |
| TOTAL EXPENDITURES | | 7,668.64 |
| BALANCE, 12/31/2013 | | 5,768.71 |
| ACCOUNTS RECEIVABLE | | 443.29 |
| ACCOUNTS PAYABLE | | <u>(2,668.64)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>11,212.00</u> |

TOBACCO COMPLIANCE PROGRAM FUND
2013 AUDIT

| | | |
|---|-------|---------------------------|
| Balance, 12/31/2012 | | 7,092.32 |
| Receipts: | | |
| Interest | 14.20 | |
| TOTAL RECEIPTS | | <u>14.20</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>7,106.52</u> |
| Expenditures: | | |
| TOTAL EXPENDITURES | 0.00 | 0.00 |
| BALANCE, 12/31/2013 | | <u>7,106.52</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>7,106.52</u> |

TAX CLAIM CONVENIENCE ACCOUNT
2013 AUDIT

| | | |
|-------------------------------------|--------------|-------------------------------|
| Balance, 12/31/2012 | | 0.00 |
| Receipts: | | |
| Transfer from Hi Fi | 2,218,387.02 | |
| TOTAL RECEIPTS | | <u>2,218,387.02</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 2,218,387.02</u> |

| | | |
|---------------------------------------|------------|--|
| Expenditures: | | |
| Interest Received to County of Potter | 137.73 | |
| Prior Years Taxes to County of Potter | 491,207.75 | |
| Commission on Road/School/Fees | 236,000.15 | |
| Farmland Rollback | 462.91 | |

| | | |
|--------------------|------------|--|
| Schools Districts: | | |
| Austin | 116,490.13 | |
| Coudersport | 509,405.91 | |
| Galeton | 134,448.98 | |
| Keystone Central | 1,404.79 | |
| Northern Potter | 161,482.00 | |
| Oswayo Valley | 224,880.33 | |
| Port Allegany | 104,759.58 | |

| | | |
|--------------------------|-----------|--|
| Boroughs & Townships: | | |
| Abbott Township | 1,711.63 | |
| Allegany Township | 9,517.94 | |
| Austin Borough | 19,620.72 | |
| Bingham Township | 4,247.23 | |
| Clara Township | 2,793.87 | |
| Coudersport Borough | 67,993.52 | |
| Eulalia Township | 1,001.00 | |
| Galeton Borough | 28,802.47 | |
| Genesee Township | 2,944.85 | |
| Harrison Township | 6,791.66 | |
| Hebron Township | 9,572.83 | |
| Hector Township | 3,207.03 | |
| Keating Township | 1,915.41 | |
| Oswayo Borough | 1,254.31 | |
| Oswayo Township | 1,390.16 | |
| Pike Township | 1,956.24 | |
| Pleasant Valley Township | 808.57 | |
| Portage Township | 402.26 | |
| Roulette Township | 12,857.25 | |
| Sharon Township | 15,972.96 | |
| Shinglehouse Borough | 13,024.97 | |
| Stewardson Township | 124.39 | |
| Summit Township | 149.81 | |

TAX CLAIM CONVENIENCE ACCOUNT (continued)

| | | |
|---|----------|-------------------------------|
| Sweden Township | 5,576.24 | |
| Sylvania Township | 454.55 | |
| Ulysses Borough | 8,249.97 | |
| Ulysses Township | 4,478.84 | |
| West Branch Township | 2,404.86 | |
| Wharton Township | 246.24 | |
| Other Expenditures: | | |
| P.C. Register & Recorder | 248.34 | |
| P.C. Tax Claim | 6,903.85 | |
| Refunds | 1,082.79 | |
| TOTAL EXPENDITURES | | 2,218,387.02 |
| BALANCE, 12/31/2013 | | 0.00 |
| ACCOUNTS RECEIVABLE | | 118,912.23 |
| ACCOUNTS PAYABLE | | (118,912.23) |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>2,218,387.02</u> |

TAX CLAIM BUREAU HI-FI ACCOUNT
2013 AUDIT

| | | |
|---|--------------|-------------------------------|
| Balance, 12/31/2012 | | 10,222.01 |
| Receipts: | | |
| Deposits | 2,223,493.45 | |
| Interest | 137.73 | |
| TOTAL RECEIPTS | | <u>2,223,631.18</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>2,233,853.19</u> |
| Expenditures: | | |
| Transferred to Convenience Account | 2,218,387.02 | |
| Returned Deposits | 112,340.76 | |
| TOTAL EXPENDITURES | | 2,330,727.78 |
| BALANCE, 12/31/2013 | | 122,037.64 |
| ACCOUNTS PAYABLE | | (118,912.23) |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>2,233,853.19</u> |

TAX CLAIM BUREAU PER CAPITA CHECKING
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 0.00 |
| Receipts: | | |
| Transfer from Savings | 20,984.35 | |
| TOTAL RECEIPTS | | <u>20,984.35</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 20,984.35</u> |
| Expenditures: | | |
| Prior Years Taxes to County of Potter | 3,373.90 | |
| Penalty & Fees to County of Potter | 15,479.00 | |
| Interest Received to County of Potter | .57 | |
| School Districts: | | |
| Austin School | 214.00 | |
| Boroughs & Townships: | | |
| Austin Borough | 179.03 | |
| Clara Township | 52.50 | |
| Galeton Borough | 262.50 | |
| Oswayo Borough | 52.80 | |
| Harrison Township | 215.25 | |
| Hebron Township | 52.50 | |
| Hector Township | 52.50 | |
| Keating Township | 36.75 | |
| Oswayo Township | 57.75 | |
| Pleasant Valley Township | 31.50 | |
| Roulette Township | 247.80 | |
| Sharon Township | 168.00 | |
| Shinglehouse Borough | 412.50 | |
| Ulysses Township | 66.00 | |
| West Branch Township | 26.25 | |
| Other Expenditures: | | |
| Refunds | 3.25 | |
| TOTAL EXPENDITURES | | 20,984.35 |
| BALANCE, 12/31/2013 | | 0.00 |
| ACCOUNTS RECIEVABLE | | 281.04 |
| ACCOUNTS PAYABLE | | <u>(281.04)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 20,984.35</u> |

TAX CLAIM BUREAU PER CAPITAL SAVINGS ACCOUNT
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | .12 |
| Receipts: | | |
| Deposits | 20,983.78 | |
| Interest | .57 | |
| TOTAL RECEIPTS | | <u>20,984.35</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>20,984.47</u> |
| Expenditures: | | |
| Transfer to Checking | 20,984.35 | |
| TOTAL EXPENDITURES | | 20,984.35 |
| BALANCE, 12/31/2013 | | .12 |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>20,984.47</u> |

CONSERVATION DISTRICT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 370.11 |
| Receipts: | | |
| Transfers from Savings | 490,828.62 | |
| PA UC Fund Credit | 424.35 | |
| 2011 Voids | 10,604.92 | |
| TOTAL RECEIPTS | | <u>501,857.89</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>502,228.00</u> |
| Salaries & Benefits: | | |
| Administration | 108,685.23 | |
| Ch Bay | 26,050.82 | |
| DGR | 8,252.21 | |
| Employer's Share of Retirement | 3,529.93 | |
| Employer's Share of FICA | 11,910.63 | |
| Employer's Share UC | 1,607.29 | |
| Health Insurance | 20,513.62 | |
| Nutrient Management | 12,706.38 | |
| Other Expenditures: | | |
| Administrative | 29,778.60 | |
| Bay Fund | 4,525.33 | |
| Seed Sales/Sales Tax | 4,321.35 | |
| Director | 1,340.71 | |
| Dirt & Gravel | 1,747.82 | |
| Envirothon | 302.07 | |
| Farmland Grant | 587.23 | |
| Insurance/Bonds/Dues | 1,570.00 | |
| No-Till | 6,139.87 | |
| Nutrient Management | 8,710.85 | |
| Projects | 91,016.22 | |
| Publications | 74.00 | |
| Scholarships/Awards/Exhibits | 1,370.00 | |
| Watershed Grant | 6,697.35 | |
| First Citizens Community Bank (CD) | 150,000.00 | |
| Bank Charge | 1.95 | |
| TOTAL EXPENDITURES | | 501,439.46 |
| BALANCE, 12/31/2013 | | 1,586.01 |
| ACCOUNTS PAYABLE | | <u>(797.47)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>502,228.00</u> |

CONSERVATION DISTRICT SPECIAL ACCOUNT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 33,375.43 |
| Receipts: | | |
| Deposits | 460,628.07 | |
| Interest | 190.25 | |
| Potter County Appropriation | 45,000.00 | |
| TOTAL RECEIPTS | | <u>505,818.32</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>539,193.75</u> |
| Expenditures: | | |
| Transfer to Checking Account | 359,439.39 | |
| First Citizens Community Bank (CD) | 150,000.00 | |
| TOTAL EXPENDITURES | | 509,439.39 |
| BALANCE, 12/31/2013 | | <u>29,754.36</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>539,193.75</u> |

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD SAVINGS
2013 AUDIT

| | | |
|---|--------|---------------------------|
| Balance, 12/31/2012 | | 1,930.48 |
| Receipts: | | |
| Interest | 1.90 | |
| TOTAL RECEIPTS | | <u>1.90</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,932.38</u> |
| Expenditures: | | |
| Transfer to Checking | 500.00 | |
| TOTAL EXPENDITURES | | 500.00 |
| BALANCE, 12/31/2013 | | <u>1,432.38</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,932.38</u> |

POTTER COUNTY CONSERVATION DISTRICT
6 TO 12 MONTHS JUMBO CD/309663726
MATURITY 3/11/2014
2013 AUDIT

| | | |
|----------------------------|--|-----------------------------|
| Balance, 2013 | | 150,000.00 |
| Interest, 2013 | | <u>130.89</u> |
| Balance, 12/31/2013 | | <u>\$ 150,130.89</u> |

COOPERATIVE EXTENSION OFFICE
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 58,711.41 |
| Receipts: | | |
| County of Potter | 100,000.00 | |
| Deposits | 1,662.70 | |
| Interest | 81.65 | |
| Journal Entry to Balance per PSU | .42 | |
| 2012 Correction | 5.48 | |
| TOTAL RECEIPTS | | <u>101,750.25</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 160,461.66</u> |
| Expenditures: | | |
| Equipment | 8,404.61 | |
| Insurance | 561.00 | |
| Personnel | 49,310.24 | |
| Publications/Demonstrations | 839.97 | |
| Office Supplies/Leases | 6,739.70 | |
| Operations | 2,760.92 | |
| Staff Travel | 18,215.86 | |
| Utilities | 3,391.56 | |
| TOTAL EXPENDITURES | | 90,223.86 |
| BALANCE, 12/31/2013 | | <u>70,237.80</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 160,461.66</u> |

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
GENERAL FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 1,143.89 |
| Receipts: | | |
| Deposits | 171,359.85 | |
| Interest | 9.11 | |
| Void Checks | 10.35 | |
| TOTAL RECEIPTS | | <u>171,379.31</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>172,523.20</u> |
| Expenditures: | | |
| County of Potter | 19,804.27 | |
| MJ-IOTA | 9.11 | |
| Restitutions/Refunds | 39,056.38 | |
| Server Fee | 2,067.60 | |
| State of PA | 93,780.10 | |
| Fines & Civil Awards: | | |
| Austin Borough | 532.77 | |
| Coudersport Borough | 2,596.22 | |
| Eulalia Township | 528.87 | |
| Homer Township | 4.20 | |
| Sweden Township | 6,269.08 | |
| Sylvania Township | 94.98 | |
| Austin School | 237.00 | |
| Coudersport School | 11.29 | |
| TOTAL EXPENDITURES | | 164,991.87 |
| BALANCE, 12/31/2013 | | 10,290.54 |
| ACCOUNTS PAYABLE | | <u>(2,759.21)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>172,523.20</u> |

ANNETTE EASTON
MAGISTERIAL DISTRICT JUDGE 55-3-01
PETTY CASH
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 160.39 |
| Receipts: | | |
| Deposits | 1,600.00 | |
| TOTAL RECEIPTS | | <u>1,600.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,760.39</u> |
| Expenditures: | | |
| Office Supplies | 49.81 | |
| Postage | 1,354.16 | |
| TOTAL EXPENDITURES | | 1,403.97 |
| BALANCE, 12/31/2013 | | <u>356.42</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,760.39</u> |

DELORES WEISS
MAGISTERIAL DISTRICT JUDGE 55-4-03
GENERAL FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | (500.54) |
| Receipts: | | |
| Deposits | 210,457.84 | |
| Interest | 3.75 | |
| Void Checks | 122.43 | |
| TOTAL RECEIPTS | | <u>210,584.02</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>210,083.48</u> |
| Expenditures: | | |
| County of Potter | 30,020.45 | |
| MJ-IOTA | 3.69 | |
| Restitutions/Refunds | 21,821.78 | |
| Server Fee | 2,025.48 | |
| State of PA | 144,245.94 | |
| Fines & Civil Awards: | | |
| Galeton Borough | 6,283.44 | |
| Ulysses Borough | 403.39 | |
| Abbott Township | 76.94 | |
| Bingham Township | 195.47 | |
| Harrison Township | 1,288.16 | |
| Hector Township | 324.24 | |
| Pike Township | 177.26 | |
| Sweden Township | 450.27 | |
| Ulysses Township | 418.27 | |
| West Branch Township | 368.38 | |
| Northern Potter School | 216.41 | |
| Returned Deposits | 1,241.66 | |
| Deposit Slips | 10.03 | |
| TOTAL EXPENDITURES | | 209,571.26 |
| BALANCE, 12/31/2013 | | 3,581.70 |
| ACCOUNTS PAYABLE | | <u>(3,069.48)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>210,083.48</u> |

DELORES WEISS
DISTRICT JUSTICE 55-4-03
PETTY CASH
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 117.18 |
| Receipts: | | |
| Deposits | 2,000.00 | |
| TOTAL RECEIPTS | | <u>2,000.00</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>2,117.18</u> |
| Expenditures: | | |
| Postage | 1,649.13 | |
| Supplies | 164.39 | |
| Garbage | 18.70 | |
| TOTAL EXPENDITURES | | 1,832.22 |
| BALANCE, 12/31/2013 | | <u>284.96</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>2,117.18</u> |

KARI MCCLEAF
DISTRICT JUSTICE 55-4-01
GENERAL FUND
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 2,371.84 |
| Receipts: | | |
| Deposits | 123,488.59 | |
| Interest | 3.24 | |
| Void Checks | 126.32 | |
| TOTAL RECEIPTS | | <u>123,618.15</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>125,989.99</u> |
| Expenditures: | | |
| County of Potter | 14,302.11 | |
| MJ-IOTA | 3.53 | |
| Restitutions/Refunds | 31,827.71 | |
| Server Fees | 5,041.94 | |
| State of PA | 67,456.59 | |
| Fines & Civil Awards: | | |
| Austin Borough | 450.96 | |
| Coudersport Borough | 780.48 | |
| Oswayo Borough | 45.29 | |
| Shinglehouse Borough | 1,196.92 | |
| Allegany Township | 270.45 | |
| Clara Township | 33.01 | |
| Genesee Township | 202.38 | |
| Hebron Township | 105.49 | |
| Keating Township | 10.00 | |
| Oswayo Township | 114.47 | |
| Roulette Township | 2,321.47 | |
| Sharon Township | 46.98 | |
| Sweden Township | 1.70 | |
| Austin School | 20.21 | |
| Coudersport School | 80.97 | |
| Oswayo Valley School | 115.47 | |
| Returned Deposits | 474.97 | |
| TOTAL EXPENDITURES | | 124,903.10 |
| BALANCE, 12/31/2013 | | 3,477.39 |
| ACCOUNTS PAYABLE | | <u>(2,390.50)</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>125,989.99</u> |

KARI MCCLEAFT
DISTRICT JUSTICE 55-4-01
PETTY CASH
2013 AUDIT

| | | |
|---|----------|---------------------------|
| Balance, 12/31/2012 | | 121.82 |
| Receipts: | | |
| Deposits | 1,200.01 | |
| TOTAL RECEIPTS | | <u>1,200.01</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>1,321.83</u> |
| Expenditures: | | |
| Garbage/Supplies | 98.65 | |
| Postage | 1,122.47 | |
| TOTAL EXPENDITURES | | 1,221.12 |
| BALANCE, 12/31/2013 | | <u>100.71</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>1,321.83</u> |

HUMAN SERVICES GENERAL PAYROLL FUND
2013 AUDIT

| | | |
|---|--------------|-------------------------------|
| Balance, 12/31/2012 | | (140,769.59) |
| Receipts: | | |
| Transfers from MMI to General Fund | 5,248,995.18 | |
| Transfer to Payroll Account | 67,055.88 | |
| Interest | 152.51 | |
| Void Checks | 2,014.92 | |
| TOTAL RECEIPTS | | <u>5,318,218.49</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>5,177,448.90</u> |
| Salaries & Benefits: | | |
| Salaries | 1,966,926.83 | |
| Western PA Teamsters | 538,443.12 | |
| Employer's Share of FICA/Medicare | 150,570.81 | |
| Life Insurance | 2,836.20 | |
| P.C. Employee's Retirement Fund | 146,285.54 | |
| Unemployment Compensation (CCAP) | 34,774.21 | |
| Insurance (PCORD) | 4,514.00 | |
| Programs: | | |
| Aging | 364,386.77 | |
| Administrative Expense | 66,748.46 | |
| Children & Youth | 497,651.79 | |
| Coordinated Services | 172,781.37 | |
| Drug & Alcohol | 116,644.07 | |
| MH/MR | 792,993.62 | |
| Other Expenditures: | | |
| County of Potter (TA Loan) | 300,000.00 | |
| County of Potter (Interest on TA Loan) | 4,204.34 | |
| County of Potter (Juvenile Defenders Fund) | 13,046.00 | |
| County of Potter (Roof Loan) | 30,000.00 | |
| County of Potter Maintenance | 36,120.00 | |
| Potter County (Electronic Deposit in Error) | 5,871.70 | |
| Vehicles/Ins./Building | 37,577.19 | |
| Utilities | 41,273.52 | |
| US Treasury (Unclaimed Property) | 2,012.76 | |
| TOTAL EXPENDITURES | | 5,325,662.30 |
| BALANCE, GENERAL FUND, 12/31/2013 | | 5,054.84 |
| BALANCE, PAYROLL ACCOUNT, 12/31/2013 | | <u>500.00</u> |
| ACCOUNTS PAYABLE | | <u>(153,768.24)</u> |
| TOTAL EXPENDITURES & BALANCES | | \$ <u>5,177,448.90</u> |

HUMAN SERVICES INVESTOR SAVINGS
2013 AUDIT

| | | |
|---|--------------|-------------------------------|
| Balance, 12/31/2012 | | 50,307.93 |
| Receipts: | | |
| Deposits | 2,456,861.85 | |
| Early Intervention | 233,361.91 | |
| Drug & Alcohol | 239,870.22 | |
| Food Program | 27,826.65 | |
| Intellectual Disabilities | 497,050.25 | |
| Mental Health | 753,314.45 | |
| Potter County Appropriations | 450,000.00 | |
| Potter County (TA Loan) | 300,000.00 | |
| Transfer from Aging | 20,000.00 | |
| Transfer from Transportation | 3,000.00 | |
| MATP | 360,537.19 | |
| Interest | 231.75 | |
| TOTAL RECEIPTS | | <u>5,342,054.27</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>5,392,362.20</u> |
| Expenditures: | | |
| Transfer to Children & Youth | 43,637.00 | |
| Transfer to General Fund | 5,248,995.18 | |
| Transfer to Payroll Account | 67,055.88 | |
| Bank Charges | 90.18 | |
| TOTAL EXPENDITURES | | 5,359,778.24 |
| BALANCE, 12/31/2013 | | <u>32,583.96</u> |
| TOTAL EXPENDITURES & BALANCE | | \$ <u>5,392,362.20</u> |

HUMAN SERVICES MENTAL HEALTH CASH ACCOUNT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 164,053.86 |
| Receipts: | | |
| Deposits | 769,762.42 | |
| Interest | 196.49 | |
| TOTAL RECEIPTS | | <u>769,958.91</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 934,012.77</u> |
| Expenditures: | | |
| Transfer to Investor Savings | 753,314.45 | |
| TOTAL EXPENDITURES | | 753,314.45 |
| BALANCE, 12/31/2013 | | <u>180,698.32</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 934,012.77</u> |

HUMAN SERVICES FOOD PROGRAM
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 10.94 |
| Receipts | | |
| Deposits | 32,819.99 | |
| Interest | 3.94 | |
| TOTAL RECEIPTS | | <u>32,823.93</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 32,834.87</u> |
| Expenditures: | | |
| Transfer to Investors | 27,826.65 | |
| TOTAL EXPENDITURES | | 27,826.65 |
| BALANCE, 12/31/2013 | | <u>5,008.22</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 32,834.87</u> |

HUMAN SERVICES EARLY INTERVENTION
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 40,032.09 |
| Receipts: | | |
| Deposits | 267,026.76 | |
| Interest | 69.83 | |
| TOTAL RECEIPTS | | <u>267,096.59</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 307,128.68</u> |
| Expenditures: | | |
| Transfer to Investors | 233,361.91 | |
| TOTAL EXPENDITURES | | 233,361.91 |
| BALANCE, 12/31/2013 | | <u>73,766.77</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 307,128.68</u> |

HUMAN SERVICES INTELLECTUAL DISABILITIES
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 97,224.83 |
| Receipts: | | |
| Deposits | 493,999.20 | |
| Interest | 88.67 | |
| TOTAL RECEIPTS | | <u>494,087.87</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 591,312.70</u> |
| Expenditures: | | |
| Transfer to Investors | 497,050.25 | |
| TOTAL EXPENDITURES | | 497,050.25 |
| BALANCE, 12/31/2013 | | <u>94,262.45</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 591,312.70</u> |

HUMAN SERVICES DRUG & ALCOHOL ACCOUNT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 21,250.17 |
| Receipts: | | |
| Deposits | 235,292.00 | |
| Interest | 17.73 | |
| TOTAL RECEIPTS | | <u>235,309.73</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 256,559.90</u> |
| Expenditures: | | |
| Transfer to Investors | 239,870.22 | |
| TOTAL EXPENDITURES | | 239,870.22 |
| BALANCE, 12/31/2013 | | <u>16,689.68</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 256,559.90</u> |

HUMAN SERVICES HATP ACCOUNT
2013 AUDIT

| | | |
|---|------------|-----------------------------|
| Balance, 12/31/2012 | | 93,902.79 |
| Receipts: | | |
| Deposits | 266,923.00 | |
| Interest | 46.26 | |
| TOTAL RECEIPTS | | <u>266,969.26</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 360,872.05</u> |
| Expenditures: | | |
| Transfer to Investors | 360,537.19 | |
| TOTAL EXPENDITURES | | 360,537.19 |
| BALANCE, 12/31/2013 | | <u>334.86</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 360,872.05</u> |

HUMAN SERVICES AGING ACCOUNT
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 10,804.64 |
| Receipts: | | |
| Deposits | 32,027.59 | |
| Interest | 25.59 | |
| TOTAL RECEIPTS | | <u>32,053.18</u> |
| TOTAL RECEIPTS & BALANCE | | \$ <u>42,857.82</u> |
| Expenditures: | | |
| Transfer to General Fund | 20,000.00 | |
| TOTAL EXPENDITURES | | 20,000.00 |
| BALANCE, 12/31/2013 | | <u>22,857.82</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 42,857.82</u> |

HUMAN SERVICES TRANSPORTATION
2013 AUDIT

| | | |
|---|-----------|----------------------------|
| Balance, 12/31/2012 | | 7,696.44 |
| Receipts: | | |
| Deposits | 32,627.14 | |
| Interest | 3.75 | |
| Void Checks | 64.10 | |
| TOTAL RECEIPTS | | <u>32,694.99</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 40,391.43</u> |
| Expenditures: | | |
| AAA | 1,274.10 | |
| MATP | 31,355.04 | |
| Transfer to General Fund | 3,000.00 | |
| TOTAL EXPENDITURES | | 35,629.14 |
| BALANCE, 12/31/2013 | | <u>4,762.29</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 40,391.43</u> |

HUMAN SERVICES PETTY CASH
2013 AUDIT

| | | |
|---|--------|-------------------------|
| Balance, 12/31/2012 | | 310.20 |
| Receipts: | | |
| Deposits | 570.24 | |
| TOTAL RECEIPTS | | <u>570.24</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$ 880.44</u> |
| Expenditures: | | |
| Children & Youth | 389.33 | |
| Coordinated Services | 3.50 | |
| Mental Health | 101.39 | |
| TOTAL EXPENDITURES | | 494.22 |
| BALANCE, 12/31/2013 | | <u>386.22</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$ 880.44</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 under budget \$638,507.10. Expenses paid under budget \$800,308.34, leaving a surplus of \$161,801.24
- Victim Witness/RASA Grant was short reimbursement of \$1,259.57 from State. There is money still available in Grant balance.

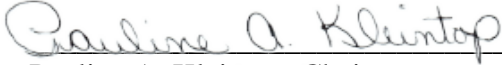
OPINIONS:

- We continue to see a lapse in backup receipts for credit card purchases and detailed meal receipts.
- Inventory should be kept in each department. Suggest through computer program.


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 2013.

Respectfully Submitted,


BOARD OF POTTER COUNTY AUDITORS



Pauline A. Kleintop, Chairman



Margo B. Germino, Secretary



Jeanette E. Stuckey