

Lycoming County

Pennsylvania



**Popular Annual Financial Report
For the Year Ended December 31, 2012
Prepared by the Office of the Controller
Krista B. Rogers, Controller
www.lyco.org**

To the Residents of Lycoming County:

I am pleased to provide you with Lycoming County, Pennsylvania's Popular Annual Financial Report (PAFR) for the year ending December 31, 2012. The information contained in this annual report summary was derived from Lycoming County's 2012 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and audited by the firm of ParenteBeard. Readers desiring more detailed information are encouraged to read the CAFR, which is comprised of detailed financial statements, notes, schedules and reports.

Printed copies of the CAFR and PAFR are available for viewing at the County Controller's Office on the second floor, suite 201, of the Executive Plaza Building at 330 Pine Street in Williamsport, PA. Both reports may also be viewed online on the County's website at www.lyco.org on the Controller's page under the Elected Officials tab. You may also request a copy by calling (570) 327-2295.

Since the annual report summary is presented in a simple and easy to understand format, it does not conform to Generally Accepted Accounting Principles. The Popular Annual Financial Report is unaudited and excludes many material disclosures, financial statements, schedules and notes to the financial statements that can be found in the County's CAFR. Responsibility for the accuracy of these financial reports rests with me, as I fulfill the responsibilities of the Controller of Lycoming County.

I hope you find this report informative.

Sincerely,



Krista B. Rogers
Controller
Lycoming County



History of the County Prison



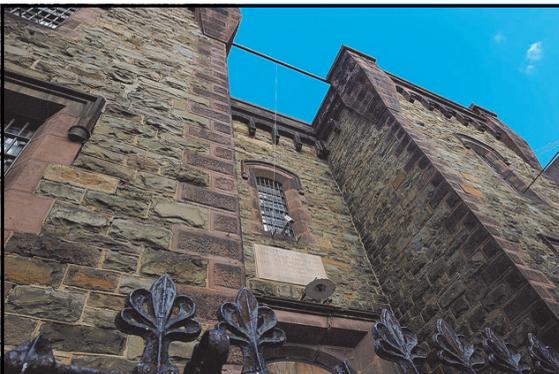
The first prison, which contained about a dozen cells, was built between 1799 and 1801 at the corner of West Third and William streets for approximately \$8,000. The structure was a two-story stone building surrounded by a stone wall twenty feet high, 120 feet long on the William Street side and 104 feet long on the Third Street side. In the front part of the prison a few rooms were used by Thomas Hays, elected sheriff in 1822, as his residence where a member of his family was born.

When the prison was damaged by a fire in 1867, it was torn down and replaced with another stone structure containing nearly fifty cells at the cost of \$139,440.87. An architect was commissioned to design a modern building which would combine strength as well as beauty. The south front of the building was surmounted by a turreted tower giving the prison an imposing appearance. The tower was removed from the prison in the 1927.

Fifty years later, in 1977, a class action lawsuit was filed by the inmates to protest the conditions of the prison. In 1982, the Commissioners decided to construct a new prison due to the age and limitations of the existing structure.



Located at 277 West Third Street, the current prison facility was completed in 1986 with a capacity of 150 inmates in various segregation levels which include minimum, medium and maximum security as well as holding cells. The new building was designed to provide security and blend into its urban location.



The former prison was sold in 2001 and is now used as a popular night club called "The Cell Block." The pillory, a wooden frame with holes into which somebody's head and hands could be locked, formerly used as a means of public punishment still stands in the front of the building.

County Information

Education

The County contains eight public school districts and a variety of private and parochial schools that provide quality education to our youth.

The County is home to three institutions of higher education. Lycoming College dates back to 1812 as one of the oldest liberal arts colleges in the state. Pennsylvania College of Technology, an affiliate of Penn State University, is one of the premier technical schools in Pennsylvania and Newport Business Institute offers students industry specific specialized training.

Income

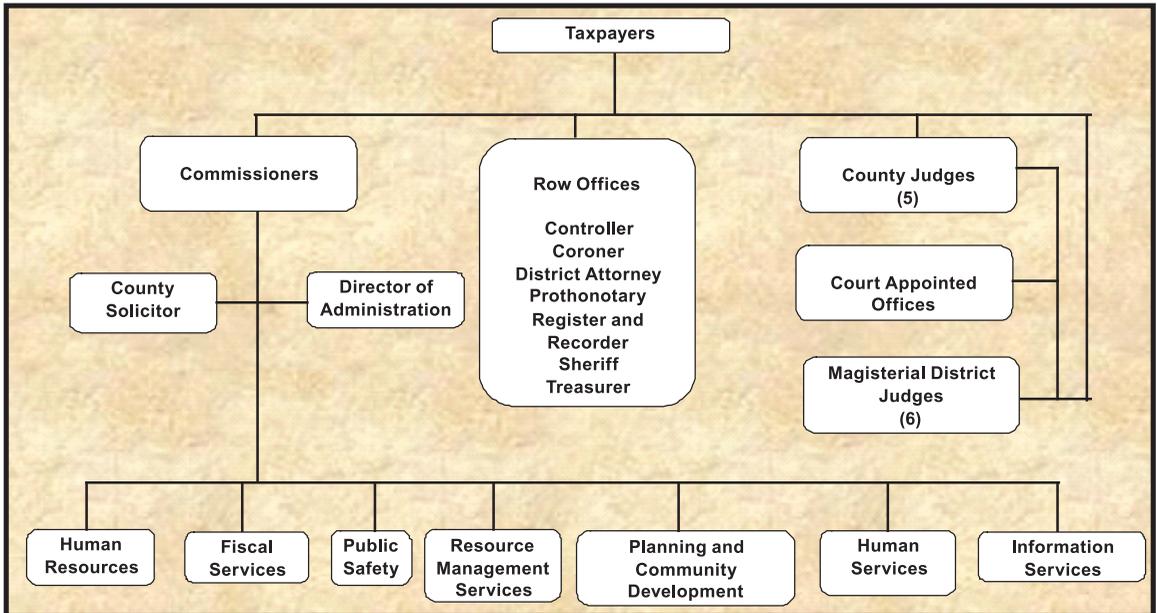
The median household income is \$43,788. The income per capita is \$22,301, which includes all adults and children.

Entertainment

For big name talent, visit the Community Arts Center which offers inspiring art programs ranging from music to dance, comedy and Broadway theatre. The Community Theatre League, a modern theatre in the round, showcases local talent in musicals, comedies, dramas and children's productions.

Homes

Approximately 71% of County residents own their home. The median sale price of a single-family home is \$125,400. The median age of real estate in the County is 62 years.



Major Accomplishments and Initiatives

The County continues to undertake major initiatives to provide a wide range of services to all residents to make Lycoming County a better place to live, learn and conduct business.

During 2012...

Resource Management Systems: The landfill received the U.S. Environmental Protection Agency's award for excellence in landfill gas energy projects for its methane gas-to-energy project. More than 70 gas wells were drilled to feed a new combined 6.2-megawatt turbine that operates off of the landfill's waste gases.

Community Development: Expansion and renovations of the Williamsport Regional Medical Center were completed to improve medical services for the community. The new patient tower opened featuring a newly improved emergency room, operating rooms, birthing center and administrative offices.

Lysock View Complex: The heating systems for the complex were successfully converted to natural gas.



The new patient tower

Conservation District: A half-mile long learning trail running along farm fields, through forest and to an overlook above the Loysock Creek was opened for the public. The trail will also serve as an open space classroom allowing for a variety of educational activities within a natural habitat setting.

For the Future...

Prothonotary: The office is in the process of contracting a vendor to scan documents into an online system which will allow more efficient record retrieval by office staff and the public.

Did You Know...

On average, every person generates about 4 1/2 pounds of garbage per day. While each person only recycles about a 1/2 pound per day.



Courts: To help reduce the costs associated with the appearance of an expert witness at a trial proceeding, video conferencing machines will be installed in courtrooms. This will allow expert witness testimony to be heard without the associated travel expenses.

Register and Recorder: Documents such as: deeds, mortgages, marriage licenses, financing statements, official bonds, and other miscellaneous items will be scanned and hosted on the Internet for public viewing.

Elected Officials



Ernest P. Larson
Vice Chairman



Jeff C. Wheeland
Chairman



Tony R. Mussare
Secretary

Board of Commissioners

The Board of Commissioners ensure compliance with provisions of the County Code and are granted authority to establish the annual county operating budget, approve expenditure of county dollars, authorize all county government contracts and manage all county properties and buildings. The functions of the Commissioners also include delivery of public services, regional planning and economic development, finance and budget management, and personnel administration. Under Pennsylvania law, the Commissioners also serve as members of various specialized boards such as the Board of elections, Salary Board, Prison Board and Retirement Board.



Krista B. Rogers, Controller

The Controller is the elected chief fiscal officer of the County who supervises fiscal affairs. These fiscal affairs include all of the accounts and official acts relating to elected officials, other County employees, and organizations who collect, receive, hold, or disburse monies of the County. Under Pennsylvania law, the Controller also serves as a member of various specialized boards such as Salary Board, Prison Board and Retirement Board.



Charles Kiessling, Jr., Coroner

The Coroner investigates deaths in the County that are sudden, unexpected, medically unattended, suspicious or violent. Deaths are investigated to determine the identity of the deceased and the cause and manner of death. The Coroner is also responsible for maintaining the security of the scene, determining medical history, notifying the next of kin, securing the property on or about the decedent, and issuing death certificates.

Elected Officials



Eric R. Linhardt, District Attorney

The District Attorney will ensure that justice is done in a fair, effective and efficient manner. Pursuant to 71 Pa.C.S.A. 732-206, as Chief Law Enforcement Officer of Lycoming County, the District Attorney will investigate and prosecute all crimes regardless of lack of resources of other criminal justice agencies.



Suzanne M. Fedele, Prothonotary / Clerk of Court

The Prothonotary is the official “record keeper” for the courts of the County. The office is responsible for the records of cases that include, but are not limited to, civil lawsuits, lien filings, divorce, custody, protection from abuse, support and criminal actions. Applications for passports are processed in the office as well. All records maintained in the office are available to the public unless sealed by the court.



Annabel R. Miller, Register of Wills & Recorder of Deeds / Clerk of Orphan’s Court

The Register of Wills processes inheritance tax forms and estate filings. The Recorder of Deeds maintains records of deeds, mortgages and other documents related to real estate within the County. The Clerk of Orphan’s Court issues marriage licenses and handles all adoptions filed in the County.



R. Mark Lusk, Sheriff

The mission of the Office of the Sheriff is to enforce court orders issued from the Lycoming County Court of Common Pleas and to maintain peace throughout the county by enforcement of the Commonwealth’s : Crimes Code, Vehicle Code, and the Pennsylvania Rules of Court.



Connie L. Rupert, Treasurer

The Treasurer receives and deposits all monies daily for operational accounts and funds of the county. She serves as a member of the Retirement Board and is a licensing agent for the PA Fish and Boat Commission and the PA Game Commission. The office is also responsible for collecting and disbursing the County Hotel Tax and issuing Bingo and Small Games of Chance Licenses.

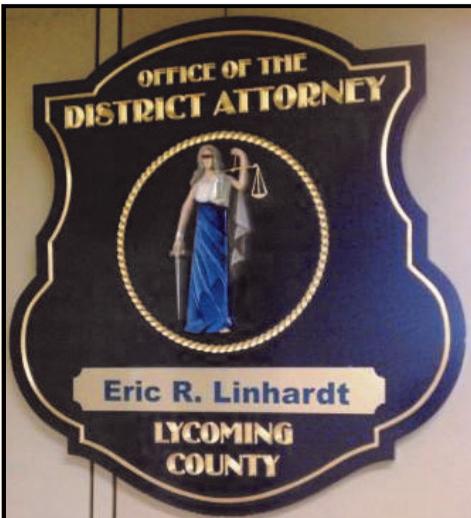
Row Office Profile - District Attorney

It is the responsibility of the District Attorney's Office to represent the Commonwealth of Pennsylvania and victims of crime in the prosecution of criminal and juvenile offenses committed in Lycoming County. Since taking office in 2008, District Attorney Eric R. Linhardt, has fought on behalf of victims to ensure the safety of our community. As the County's Chief Law Enforcement Officer, he is committed to work tirelessly to hold offenders accountable, protect the rights of victims, and achieve justice.



Eric R. Linhardt, District Attorney

It is not only important to seek tough sentences, it is also important to ensure that the consequences for criminal behavior come quickly. Cases that are left to linger in the system not only tend to lose their deterrent effect on offenders, but leave victims waiting for justice. It is for this reason that the District Attorney's Office has worked very hard to see to it that cases are moved quickly through our court system. Although they have had great success in going after drug dealers, they have also put great emphasis on going after their profits. Since 2008, the District Attorney's Office has seized over \$200,000 in drug proceeds. They have been able to use this money to not only invest in our local police departments, but also to invest in our community. As District Attorney, Mr. Linhardt feels that he has a responsibility to our County's police agencies to ensure they have all of the equipment, training and resources they require to do their jobs, and to find ways that all of the County's law enforcement agencies can work in even closer partnership to effectively utilize the resources they have.



The Mission Statement of the Lycoming County District Attorney's Office is: *"to serve the residents of Lycoming County by seeking the truth, protecting the innocent, holding the guilty accountable, preserving the dignities of the victims and their families, and insuring justice while always maintaining the highest ethical standings."*

The Lycoming County District Attorney's office is comprised of a staff of: the District Attorney, one First Assistant District Attorney, five Assistant District Attorneys, four Detectives, one Adult Victim/Witness Coordinator, one Juvenile Victim/Witness Coordinator, three Paralegals and ten Clerical Staff members.

Row Office Profile - District Attorney

District Attorney Linhardt believes that as a part of his office's overall crime strategy, they must spend at least as much time preventing crimes as they do prosecuting them. He has insisted that his office works closely with the Children and Youth Agency to identify families and to intervene with at risk youth so they are not committing crimes as adults. It is also why he has devoted not only time, but also the financial resources of his office to invest in the community's children through the support of the work of the Lycoming County Health Improvement Coalition, the DARE (Drug Abuse Resistance Education) program, the Center, the CASA (Court Appointed Special Advocates) program, CAPP (Community Alliance for Progressive Positive Action), Camp Cadet, and the Williamsport Youth Football Program.



In an effort to round up fugitives, the District Attorney's office and Sheriff's office have joined forces with all local municipal police officers and the U.S. Marshals Service to put together a publication featuring 200 of the County's "Most Wanted." Among these 200 are individuals wanted for recent crimes, long unpaid fines, restitution and child support, as well as probation and parole violations. This publication is included with the local newspaper approximately once a year and is available to view online. It has pictures of criminals, what they are wanted for, and their last known address. This publication has played a key part in locating criminals and gets the

community involved. The public's response to the publication has been overwhelming. As a result, nearly half of the fugitives have been located, apprehended and brought to justice.

The County Detectives participate and organize the following programs for the public: Elderly Abuse Prevention, Drug Abuse Prevention, Child Abuse Prevention, Neighborhood Watch, Citizens Police Academy, Civic Meetings, Career Days and Job Workshops. It is extremely important to the District Attorney and his staff to be active in the Community to help prevent crime and to bring criminals to justice so that our community is a safer place.

Financial Position

The summary of the County's financial position provides a snapshot of the County's resources and obligations at year-end. The net assets figure represents the amount that the County owns (assets) versus the amount that the County owes (liabilities).

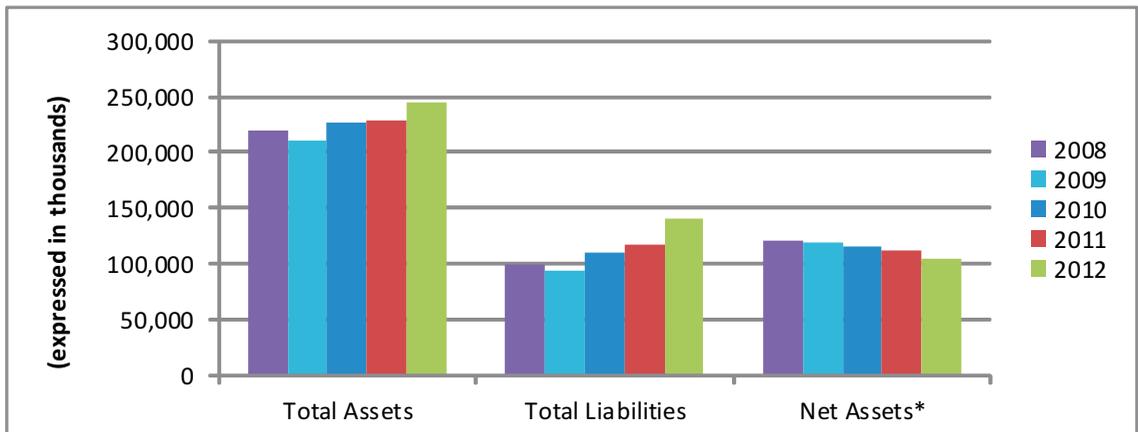
Assets

(in thousands)	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Cash and Cash Equivalents	\$36,538,764	\$47,359,971	\$52,484,507	\$48,991,950	\$53,851,557
Investments	68,252,207	59,769,654	67,168,911	66,210,967	73,646,078
Accounts Receivable	37,660,803	29,080,044	28,594,966	27,897,121	28,596,403
Capital Assets	74,977,709	72,826,618	75,216,041	83,067,625	85,356,406
Other Current Assets	2,317,596	2,148,278	2,442,729	2,302,862	3,014,171
Total Assets	219,747,079	211,184,565	225,907,154	228,470,525	244,464,615

Liabilities

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Current Liabilities	\$10,317,608	\$12,340,408	\$6,303,850	\$6,801,510	\$8,667,607
Long term Liabilities	88,626,911	80,741,854	103,593,454	109,670,981	131,023,590
Total Liabilities	98,944,519	93,082,262	109,897,304	116,472,491	139,691,197

Net Assets* **\$120,802,560** **\$118,102,303** **\$116,009,850** **\$111,998,034** **\$104,773,418**

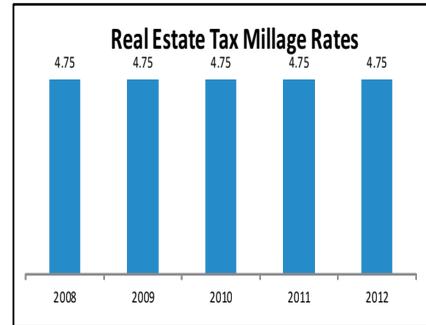


*The following component units are not included in the table above: Planning Commission, Recreation Authority, Water & Sewer Authority, Soil Conservation, Industrial Development Authority, Municipal Airport Authority

Financial Position

County real estate taxes funded approximately 29% or \$26,242,533 of the County's activities for 2012. The estimated value of taxable real estate was \$5,513,797,580.

The County is permitted by the Fifth Class County Code to levy real estate taxes up to 20 mills on every dollar of adjusted valuation for general County purpose. The 2012 real estate millage was set at 4.75 mills, which means a property owner will pay \$4.75 for every \$1,000 of assessed valuation.



Capital Assets (net of depreciation) (expressed in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2011	2012	2011	2012	2011	2012
Land	\$3,032	\$3,041	\$2,450	\$2,450	\$5,482	\$5,491
Improvements	1,192	1,219	6,019	18,759	\$7,211	\$19,978
Building & Improvements	18,838	18,320	8,761	8,202	\$27,599	\$26,522
Machinery & Equipment	8,270	7,402	11,407	11,508	\$19,677	\$18,910
Construction in Progress		494	14,808	6,152	\$14,808	\$6,646
Infrastructure	7,562	6,930	729	880	\$8,291	\$7,810
Total Assets	\$38,894	\$37,406	\$44,174	\$47,951	\$83,068	\$85,357

Capital Assets:

Defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of 18 months. Capital assets consist primarily of land and improvements, buildings and improvements, machinery and equipment, construction under progress, and infrastructure.

Did You Know:

The landfill methane gas-to-energy project produces 80 percent of the electrical needs for the nearby Allenwood Federal Correctional Complex and 90 percent of the electrical and heating needs for the county's landfill complex.

The County's investment in capital assets for its governmental and business type activities as of December 31, 2012, net of accumulated depreciation, amounted to \$85.4 million. This represents an increase of \$2.3 million over the prior year total of \$83.1 million. For the current fiscal year governmental activities investment in capital assets decreased 3.83% and business-type increased 8.55%.

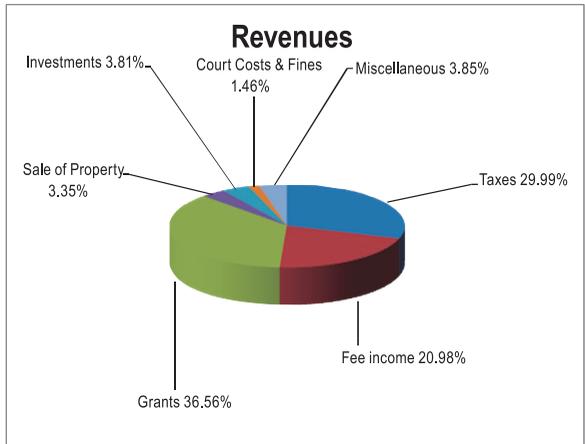
During 2012, the major additions to capital assets were the new courthouse roof in buildings & improvements and continuing work on two 911 Emergency Communications towers in construction in progress. Proprietary funds had increases in improvements, machinery & equipment, and construction in progress related mainly to the completed construction of Field 11 and the beginning of the construction of Field 12.

Financial Position

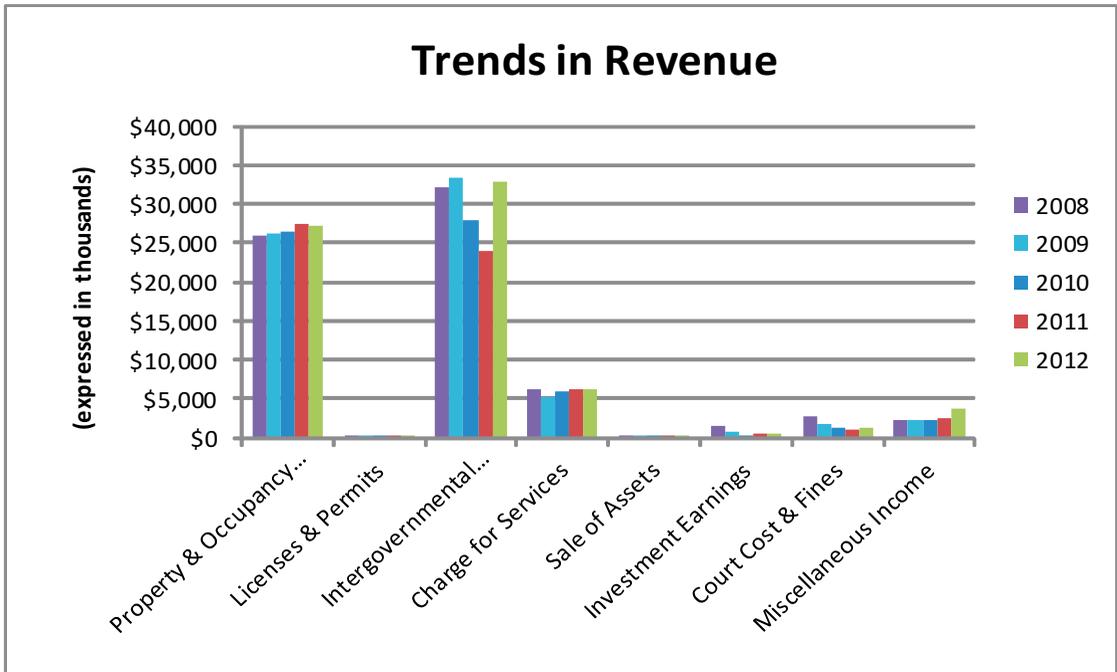
County revenues totaled \$90,824,535 in 2012.

Grant funding of \$33,206,181 was a primary source of revenue for the County.

Taxes collected are primarily real estate taxes totaling \$26,242,533. The County also levies a hotel occupancy tax which totaled \$992,957. The County receives 10% of the total hotel occupancy tax collected and the remaining 90% is distributed to the Lycoming County Visitors Bureau to promote tourism.



Fee income consisting of marriage license fees, gun permits, hunting licenses, dog licenses and other charges assessed by the County generated \$19,056,442 in revenue. Total governmental funds of court costs and fines generated \$1,328,268 in revenue.



Services Provided

The general fund, which is used to account for all financial resources except those accounted for in another fund, is the primary operating fund of the County. The expenditures of the major functions of the Lycoming County government are represented below.

General Government - Services provided for the benefit of residents and daily operations of county administrative departments such as the Commissioners, Controller, Treasurer and Voter Services.

Judicial - Services provided by the Register and Recorder, Courts, Sheriff, District Attorney, Public Defender, Domestic Relations and District Magistrates.

Public Safety - Services provided by Adult and Juvenile Probation, Emergency Management Agency and Emergency Medical Services. Operation of the County Prison and Pre-Release center.

Public Works - Expenditures to provide safe, dependable and efficient transportation.

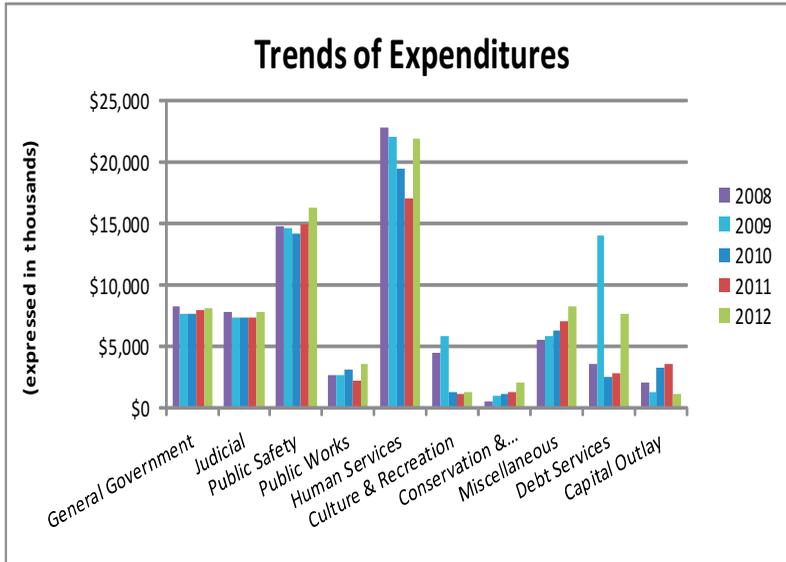
Human Services - Expenditures for programs promoting the general health and well being of residents.

Culture & Recreation - Expenditures for maintenance and operations of county libraries, historical landmarks and the S.P.C.A.

Conservation & Development Services provided for social, economic and environmental issues to help achieve a suitable environment for the community.

**Services Provided
(expressed in
thousands)**

	2008	2009	2010	2011	2012
General Government	\$8,321	\$7,667	\$7,653	\$8,033	\$8,065
Judicial	7,847	7,420	7,404	7,296	7,888
Public Safety	14,766	14,555	14,168	14,939	16,339
Public Works	2,612	2,734	3,130	2,208	3,566
Human Services	22,785	22,036	19,496	17,107	21,935
Culture & Recreation	4,538	5,826	1,382	1,217	1,261
Conservation & Development	516	993	1,163	1,316	2,015
Miscellaneous	5,575	5,808	6,266	7,128	8,322
Debt Services	3,515	13,968	2,476	2,819	7,610
Capital Outlay	2,085	1,366	3,341	3,652	1,232
Total Service Expense	\$72,560	\$82,373	\$66,479	\$65,715	\$78,233



Prison and Pre-Release Center

The Prison, located in Downtown Williamsport, houses inmates that are incarcerated for the following reasons: arrested by the police and cannot post bail, sentenced to serve time by the judicial system, violated parole or probation, being held in custody for the Federal US Marshals and inmates from other county prisons which have entered into a contract with Lycoming County for housing inmates.



Lycoming County Prison

County prison inmates can be incarcerated for a term of two days up to five years; however, the majority of the terms are two years or less and the average stay is approximately three months. The capacity of the prison is 255 inmates, comprised of both males and females. The inmates are charged \$10 per day for housing.

The prison is run by the Warden, who reports to the Prison Board, which is comprised of the following County Officials: Commissioners, District Attorney, Sheriff, Controller and the President Judge.

The prison is a highly secured facility with a staff of 83 full time and 4 part time individuals.

The Pre-Release Center, located at the Lysock View Complex, is a structured community corrections treatment program for offenders. It is operated in accordance with the Work Release/Pre-Release laws of the County and State. The Pre-Release Center houses a male Work Release and Work Crew unit with a total of 105 beds and a female Work Release and Work Crew unit with a total of 32 beds.



Lycoming County Pre-Release Center

The Pre-Release Center provides offenders with the opportunity to address issues that brought them into the criminal justice system in the first place. It allows offenders to participate in work release, educational programs, drug and alcohol counseling, life-skills training, community service and recreational activities.

The Pre-Release Center charges Work Release residents and Work Crew residents room, board and other approved expenses. The current charge for a room is \$5.00 per day. The current board is \$5.00 per day.

The Pre-Release Center is secured with a staff of 35 full time and 5 part time individuals.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to County of Lycoming for its Popular Annual Financial Report for the fiscal year ended December 31, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with

the highest standards for preparation of state and local government popular reports.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

County of Lycoming
Pennsylvania

for the Fiscal Year Ended

December 31, 2011



Christopher P. Morill
President

Jeffrey L. Esser
Executive Director

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The County of Lycoming has received a Popular Award for the last four consecutive years (fiscal years ended 2008, 2009, 2010 and 2011). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA for review.

Lycoming County Elected Officials

Commissioners

Jeff C. Wheeland, Chairman	320-2124	jwheeland@lyco.org
Ernest P. Larson, Vice Chairman	320-2124	elarson@lyco.org
Tony R. Mussare, Secretary	320-2124	tmussare@lyco.org

Controller

Krista B. Rogers	327-2300	krogers@lyco.org
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Coroner

Charles Kiessling, Jr.	327-2305	ckiessling@lyco.org
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District Attorney

Eric R. Linhardt	327-2456	elinhardt@lyco.org
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Prothonotary

Suzanne M. Fedele	327-2256	sfedele@lyco.org
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Register of Wills and Recorder of Deeds

Annabel R. Miller	327-2263	amiller@lyco.org
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Sheriff

R. Mark Lusk	327-2280	mlusk@lyco.org
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Treasurer

Connie L. Rupert	327-2248	crupert@lyco.org
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Court of Common Pleas

President Judge	Honorable Nancy L. Butts
Judges	Honorable Dudley N. Anderson
	Honorable Richard A. Gray
	Honorable Marc F. Lovecchio
	Honorable Joy McCoy

Magisterial District Justices

29-1-01	James G. Carn	322-6159
29-1-02	Allen Page	327-2275
29-3-01	Jerry C. Lepley	398-4880
29-3-02	Gary A. Whiteman	326-1714
29-3-03	Jon E. Kemp	546-7480
29-3-04	James H. Sortman	323-9982

Jury Commissioners

Jessie L. Bloom	327-2346
Frank Lupacchino	327-2346

