



2018 Audit

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2018 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 2018. 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 Community & Economic Development of Pennsylvania. This report is prepared on the Modified Accrual Basis of Accounting as enacted by law.

An abbreviated statement is made for newspaper publication to help curtail County expenses. The full report is available for inspection at the Chief Clerk's Office, Suite 203, Gunzburger Annex Building and the Potter County website: www.pottercountypa.net.

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

DETAILED STATEMENT OF COUNTY
GENERAL FUND RECEIPTS

| | | |
|--|---------------------|-------------------------------|
| Balance, 12/31/2017 | | 16,224,226.49 |
| Assets: | | |
| Assets Accumulated | 177,302.21 | |
| Depreciation | <u>(713,074.27)</u> | |
| TOTAL ASSETS | | <u>(535,772.06)</u> |
| TOTAL BALANCE & ASSETS | | <u>\$15,688,454.43</u> |
| | | |
| Taxes: | | |
| Real Estate Taxes, Current Duplicate | 5,554,821.08 | |
| Real Estate, Delinquent | 443,715.85 | |
| Hotel Excise Tax | <u>5,761.44</u> | |
| TOTAL TAXES | | 6,004,298.37 |
| | | |
| INTEREST ON INVESTMENTS | | 25,783.28 |
| | | |
| RENT OF BUILDINGS | | 138,510.00 |
| | | |
| Grants and Gifts: | | |
| Civil Defense (DES) | 89,518.53 | |
| Adult Probation OSP Supervision | 34,782.89 | |
| Grant in Aid (Juvenile) | 16,414.00 | |
| Grant in Aid (Adult Probation) | 19,145.00 | |
| IP Grant | 80,671.35 | |
| Grants to Courts | 60,253.37 | |
| District Attorney State Reimbursement | 115,614.20 | |
| Domestic Relation IV-D | 85,820.00 | |
| USGS Baseline Water Project | <u>203,329.00</u> | |
| TOTAL GRANTS & GIFTS | | 705,548.34 |
| | | |
| Payments in Lieu of Taxes: | | |
| Conservation & Natural Resources | 536,736.82 | |
| State Game Lands | 22,435.59 | |
| Fish Commission Properties | 810.00 | |
| Public Utility Taxes | 5,967.13 | |
| Fee for Service (Time Warner) | 26,293.09 | |
| Galeton in Lieu of Taxes | <u>1,527.58</u> | |
| TOTAL PAYMENTS IN LIEU OF TAXES | | 593,770.21 |

| | | |
|---|------------------|-------------------------------|
| Department Earnings: | | |
| Adult Probation (Supervision Fees) | 4,122.87 | |
| Juvenile Probation | 486.00 | |
| Assessments | 15,588.95 | |
| Coroner | 12,638.58 | |
| Court costs, etc. | 26,043.69 | |
| District Attorney | 1,075.93 | |
| Jail Room & Board/Cost Recovery | 131,419.90 | |
| GIS | 40,944.00 | |
| Magisterial District Judges | 65,283.10 | |
| Planning | 4,010.00 | |
| Prothonotary Criminal Master Account | 161,759.80 | |
| Prothonotary/Orphans Court | 37,843.71 | |
| Register & Recorder | 164,668.26 | |
| Sheriff | 37,080.77 | |
| Tax Claim Bureau | 204,094.59 | |
| Treasurer | <u>24,297.50</u> | |
| TOTAL DEPARTMENT EARNINGS | | 931,357.65 |
| Miscellaneous Revenue: | | |
| Gas Well Rental (National Fuel) | 152.30 | |
| Human Service Retirement Actuary | 137,230.16 | |
| Miscellaneous | 15,448.14 | |
| Insurance | 137,294.00 | |
| State Tax Equalization | 62.00 | |
| Austin Tower Lease | <u>45,064.48</u> | |
| TOTAL MISCELLANEOUS REVENUE | | 335,251.08 |
| Department Reimbursements: | | |
| Human Service Maintenance | 36,420.00 | |
| Human Service Solicitor | 15,999.98 | |
| Liquid Fuels Administrative Fee | 5,443.70 | |
| 911 Wireless Fund | <u>12,000.00</u> | |
| TOTAL DEPARTMENT REIMBURSEMENTS | | 69,863.68 |
| TOTAL RECEIPTS | | <u>8,804,382.61</u> |
| TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS | | <u>\$24,492,837.04</u> |

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

| | | |
|-------------------------------------|------------------|-------------------|
| Commissioners: | | |
| Salary of Commissioners | 152,256.78 | |
| Salary of Clerical Staff | 159,827.97 | |
| Benefits | 113,378.66 | |
| Association Dues | 9,381.00 | |
| Conference & Training | 1,505.49 | |
| Contracted Services | 12,749.18 | |
| Office Expenditures | 21,415.34 | |
| Special Projects | 12,000.00 | |
| Travel | 9,311.51 | |
| Counsel Fees | <u>4,989.44</u> | |
| TOTAL COMMISSIONERS | | 496,815.37 |
| Solicitor: | | |
| Contracted Services | <u>66,000.00</u> | |
| TOTAL SOLICITOR | | 66,000.00 |
| Information Technology: | | |
| Salary | 61,151.25 | |
| Benefits | 19,131.41 | |
| Contracted Services | 33,140.00 | |
| Office Expenditures | 27,038.99 | |
| Travel | <u>1,016.00</u> | |
| TOTAL INFORMATION TECHNOLOGY | | 141,477.65 |
| County Buildings: | | |
| Salary of Staff | 161,426.12 | |
| Benefits | 96,156.23 | |
| On Call Pay | 1,200.00 | |
| Contracted Services | 21,914.94 | |
| Maintenance & Repairs | 5,364.52 | |
| Materials & Supplies | 22,303.20 | |
| Capital Improvements | 58,832.79 | |
| Travel/Fuel | 4,945.38 | |
| Utilities | 2,407.74 | |
| Capital Outlay | 31,050.00 | |
| Purchase of Equipment | 300.00 | |
| Phone/Advertisement | <u>2,065.06</u> | |
| TOTAL COUNTY BUILDINGS | | 407,965.98 |
| Voter Registration: | | |
| Salary of Staff | 23,016.27 | |
| Benefits | 9,173.19 | |
| Contracted Services | 148.22 | |
| Conference & Training | 200.00 | |
| Office Expenditures | 2,275.21 | |
| Travel | 368.25 | |
| Capital Outlay | <u>490.76</u> | |
| TOTAL VOTER REGISTRATION | | 35,671.90 |

| | | |
|------------------------|-----------------|-------------------|
| Elections: | | |
| Salary of Staff | 58,063.81 | |
| Benefits | 9,188.69 | |
| Conference & Training | 221.00 | |
| Contracted Services | 21,176.02 | |
| Office Expenditures | 12,430.20 | |
| Rent | 1,550.00 | |
| Travel | <u>3,846.25</u> | |
| TOTAL ELECTIONS | | 106,475.97 |

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|-----------------------------|-----------------|-------------------|
| Assessment: | | |
| Salary of Officers | 66,618.50 | |
| Salary of Staff | 22,526.96 | |
| Benefits | 47,417.10 | |
| Conference & Training | 810.00 | |
| Contracted Services | 11,459.47 | |
| Dues | 95.00 | |
| Office Expenditures | 1,529.61 | |
| Travel | <u>2,093.67</u> | |
| TOTAL TAX ASSESSMENT | | 152,550.31 |

| | | |
|--------------------------|-----------------|-------------------|
| Mapping/GIS: | | |
| Salary of Officers | 77,995.32 | |
| Benefits | 30,871.92 | |
| Association Dues | 200.00 | |
| Contracted Services | 26,778.00 | |
| Conference & Training | 1,041.20 | |
| Office Expenditures | 2,288.51 | |
| Travel | <u>3,056.67</u> | |
| TOTAL MAPPING/GIS | | 142,231.62 |

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|------------------------|-----------------|-------------------|
| Treasurer: | | |
| Salary of Officer | 50,752.26 | |
| Salary of Deputy/Staff | 36,462.12 | |
| Benefits | 36,690.71 | |
| Conference & Training | 250.00 | |
| Contracted Services | 1,433.75 | |
| Dues | 400.00 | |
| Office Expenditures | 1,922.44 | |
| Travel | <u>1,059.93</u> | |
| TOTAL TREASURER | | 128,971.21 |

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|-------------------------------|------------------|-------------------|
| Tax Claim Bureau: | | |
| Salary of Officers | 4,101.50 | |
| Salary of Clerks | 48,265.90 | |
| Benefits | 34,305.86 | |
| Contracted Services | 13,050.53 | |
| Dues | 125.00 | |
| Judicial Tax Sale | 11,415.68 | |
| Office Expenditures | <u>26,583.68</u> | |
| TOTAL TAX CLAIM BUREAU | | 137,848.15 |

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| Tax Collectors: | | |
| Commission on Taxes | 91,336.50 | |
| FICA | 6,987.22 | |
| Office Expenditures | 6,096.75 | |
| Premium on Bond | 3,585.00 | |
| Conference & Training | <u>66.67</u> | |
| TOTAL TAX COLLECTORS | | 108,072.14 |
| Auditors: | | |
| Salaries | 70,841.82 | |
| Benefits | 38,771.96 | |
| Conference & Training | 675.00 | |
| Dues | 400.00 | |
| Office Expenditures | 372.73 | |
| Publishing Report | 562.50 | |
| Travel | 10,453.81 | |
| Contracted Services | <u>140.61</u> | |
| TOTAL AUDITORS | | 122,218.43 |
| Single Audit: | | |
| State Conducted | <u>23,791.00</u> | |
| TOTAL SINGLE AUDIT | | 23,791.00 |
| Planning & Zoning: | | |
| Salary of Director | 21,218.08 | |
| Salary of Clerk | 25,431.84 | |
| Benefits | 23,817.09 | |
| Contracted Services | 3,296.90 | |
| Dues | 1,000.00 | |
| Office Expenditures | 4,922.10 | |
| Travel | 894.00 | |
| Conference & Training | 32.11 | |
| Equipment Maintenance | 521.60 | |
| USGS Baseline Water Project | <u>201,552.92</u> | |
| TOTAL PLANNING & ZONING | | 282,686.64 |
| Register of Wills & Recorder of Deeds: | | |
| Salary of Register & Recorder | 58,002.10 | |
| Salary of Deputies | 55,544.21 | |
| Benefits | 46,088.51 | |
| Capital Outlay | 14,300.00 | |
| Dues | 800.00 | |
| Conference & Training | 375.00 | |
| Contracted Services | 14,569.86 | |
| Office Expenditures | 7,121.73 | |
| Travel | <u>980.00</u> | |
| TOTAL REGISTER & RECORDER | | 197,781.41 |
| Gunzburger Building: | | |
| Contracted Services | 42,105.27 | |
| Materials & Supplies | 36,405.82 | |
| Telephone | 36,452.92 | |
| Utilities | 86,959.12 | |
| Capital Outlay | 15,043.00 | |
| Purchase of Equipment | <u>12,400.00</u> | |
| TOTAL GUNZBURGER BUILDING | | 229,366.13 |

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|--------------------------------|-----------------|-----------------|
| Mapleview Complex: | | |
| Contracted Services | 1,193.50 | |
| Materials & Supplies | 1,504.72 | |
| Utilities | <u>4,520.47</u> | |
| TOTAL MAPLEVIEW COMPLEX | | 7,218.69 |

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|----------------------------------|------------------|-------------------|
| Courthouse Building: | | |
| Capital Outlay | 62,500.00 | |
| Contracted Services | 7,242.56 | |
| Materials & Supplies | 15,109.49 | |
| Utilities | <u>26,141.70</u> | |
| TOTAL COURTHOUSE BUILDING | | 110,993.75 |

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|--------------------------------|------------------|------------------|
| Modular Buildings: | | |
| Contracted Services | 6,615.25 | |
| Materials & Supplies | 1,577.52 | |
| Utilities | <u>15,289.88</u> | |
| TOTAL MODULAR BUILDINGS | | 23,482.65 |

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|---|--------------|------------------------|
| EMA/Maintenance Storage Building: | | |
| Materials & Supplies | 977.67 | |
| Utilities | 1,917.73 | |
| Contracted Maintenance & Repairs | <u>40.00</u> | |
| TOTAL EMA/MAINTENANCE STORAGE BUILDING | | <u>2,935.40</u> |

TOTAL GENERAL GOVERNMENT EXPENDITURES **\$2,924,554.40**

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|------------------------------|---------------|-------------------|
| Sheriff: | | |
| Salary of Sheriff | 50,751.74 | |
| Salary of Deputies/Secretary | 127,445.07 | |
| Benefits | 68,007.91 | |
| Dues | 700.00 | |
| Contracted Services | 7,994.00 | |
| Office Expenditures | 5,518.60 | |
| Travel | 4,910.68 | |
| Uniforms | 1,316.32 | |
| Vehicle Lease/Maintenance | 13,619.75 | |
| Capital Outlay | 349.25 | |
| Conference & Training | <u>278.40</u> | |
| TOTAL SHERIFF | | 280,891.72 |

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|------------------------------|---------------|------------------|
| Security Guards: | | |
| Salary of Guards | 35,281.94 | |
| Benefits | 4,381.95 | |
| Office Expenditures | <u>125.00</u> | |
| TOTAL SECURITY GUARDS | | 39,788.89 |

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|---------------------------|-----------------|------------------|
| Coroner: | | |
| Salary of Coroner | 22,016.02 | |
| Benefits | 16,116.30 | |
| Dues | 400.00 | |
| Conference & Training | 140.00 | |
| Contracted Services | 6,423.27 | |
| Office Expenditures | 630.29 | |
| Postmortem Expenditures | 2,250.00 | |
| Viewings & Investigations | 1,500.00 | |
| Travel | 840.51 | |
| Autopsies | <u>1,750.00</u> | |
| TOTAL CORONER | | 52,066.39 |

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| Prothonotary/Clerk of Courts: | | |
| Salary of Prothonotary | 58,002.10 | |
| Salary of Deputy/Clerks | 62,932.76 | |
| Benefits | 50,046.45 | |
| Dues | 800.00 | |
| Contracted Services | 23,830.00 | |
| DUI Lab Fees | 4,950.00 | |
| NMS Fees | 28,244.65 | |
| Office Expenditures | 12,035.91 | |
| Travel | <u>119.84</u> | |
| TOTAL PROTHONOTARY/CLERK OF COURTS | | 240,961.71 |

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|---------------------------------|---------------|-------------------|
| Domestic Relations: | | |
| Salary of Officer | 47,660.20 | |
| Salary of Staff | 68,786.80 | |
| Benefits | 66,645.42 | |
| Dues | 100.00 | |
| Contracted Services | 1,438.89 | |
| Office Expenditures | 9,459.53 | |
| Rent | 11,400.00 | |
| Utilities/Telephone | 10,830.73 | |
| Travel | 1,734.42 | |
| Conference & Training | <u>500.00</u> | |
| TOTAL DOMESTIC RELATIONS | | 218,555.99 |

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|------------------------------|---------------|-------------------|
| Public Defender: | | |
| Salary of Public Defender | 65,775.84 | |
| Salary of Clerk | 34,242.46 | |
| Benefits | 36,259.23 | |
| Contracted Services | 31,000.00 | |
| Court Appointed Counsel Fees | 12,504.47 | |
| Dues | 525.00 | |
| Office Expenditures | 3,780.15 | |
| Travel | <u>932.00</u> | |
| TOTAL PUBLIC DEFENDER | | 185,019.15 |

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| District Attorney: | | |
| Salary of District Attorney | 179,299.12 | |
| Salary of Assistant District Attorney | 28,365.54 | |
| Salaries of Clerks | 52,707.88 | |
| Benefits | 66,730.68 | |
| Conference & Training | 744.50 | |
| Contracted Services | 13,584.22 | |
| Dues | 1,819.75 | |
| Investigations/Communications | 5,449.90 | |
| Office Expenditures | 7,139.21 | |
| Prisoner Transport | 6,555.08 | |
| Travel | 2,810.02 | |
| Victim Services: | | |
| Materials & Supplies | <u>1,722.29</u> | |
| TOTAL DISTRICT ATTORNEY | | 366,928.19 |
| | | |
| Law Library: | | |
| Books & Updated References | <u>38,306.01</u> | |
| TOTAL LAW LIBRARY | | 38,306.01 |
| | | |
| Courts: | | |
| Salary of Staff | 99,938.42 | |
| Benefits | 37,010.20 | |
| Arbitrations | 2,375.00 | |
| Contracted Services | 18,307.40 | |
| Court Appointed Counsel Fees | 31,404.28 | |
| Dues | 855.00 | |
| Mediation | 8,304.00 | |
| Office Expenditures | 14,785.00 | |
| Psychological/Medicals | 9,135.48 | |
| Conference & Training | 604.00 | |
| Travel | 1,091.61 | |
| Transcript Fees | 2,037.00 | |
| Capital Outlay | 2,324.14 | |
| Jury Expenditures: | | |
| Fees & Mileage | <u>8,500.00</u> | |
| TOTAL COURTS | | 236,671.53 |
| | | |
| Magisterial District Judge Annette Easton: | | |
| Income to County: \$27,414.61 | | |
| Expenditures to County: | | |
| Salary of Staff | 46,230.10 | |
| Benefits | 33,153.07 | |
| Bond | 100.00 | |
| Constable Fees | 194.73 | |
| Contracted Services | 862.87 | |
| Office Expenditures | 5,670.93 | |
| Petty Cash | (125.12) | |
| Rent | 7,875.00 | |
| Utilities/Telephone | 2,647.71 | |
| Travel | 49.67 | |
| Capital Outlay | <u>1,747.19</u> | |
| TOTAL MDJ ANNETTE EASTON | | 98,406.15 |

Magisterial District Judge Kari McCleaff:

Income to County: \$12,160.37

Expenditures to County:

| | |
|---------------------|-----------------|
| Salary of Staff | 23,275.98 |
| Benefits | 16,201.34 |
| Contracted Services | 1,576.61 |
| Office Expenditures | 5,328.71 |
| Petty Cash | (100.85) |
| Rent | 8,025.00 |
| Travel | 62.50 |
| Utilities/Telephone | 5,710.42 |
| Bonds | (425.00) |
| Capital Outlay | <u>1,747.19</u> |

TOTAL MDJ KARI McCLEAFT

61,401.90

Magisterial District Judge Christopher Kalacinski:

Income to County: \$25,708.12

Expenditures to County:

| | |
|---------------------|-----------------|
| Salary of Staff | 21,639.40 |
| Benefits | 16,227.71 |
| Constable Fee | 490.15 |
| Contracted Services | 5,363.62 |
| Office Expenditures | 9,417.61 |
| Petty Cash | (168.35) |
| Rent | 9,000.00 |
| Telephone/Utilities | 6,908.01 |
| Bond | 1,035.00 |
| Capital Outlay | <u>4,342.19</u> |

TOTAL MDJ CHRISTOPHER KALACINSKI

74,255.34

TOTAL JUDICIAL EXPENDITURES

\$1,893,252.97

Adult Probation:

| | |
|---------------------------|------------|
| Salary of Officers | 240,915.97 |
| Salary of Clerical Staff | 20,179.03 |
| Salary/On Call | 15,720.00 |
| Benefits | 115,464.54 |
| Conference & Training | 376.00 |
| Vehicle Lease/Maintenance | 1,555.20 |
| Contracted Services | 6,489.71 |
| Dues | 645.00 |
| Court Reporting Network | 2,875.00 |
| In House Detention | 2,913.70 |
| Office Expenditures | 7,503.04 |
| Toxicology | 478.00 |
| System Improvement Grant | 8,500.00 |
| Travel | 3,103.42 |

IP Grant:

| | |
|------------------------------|------------------|
| Consultants | 11,518.75 |
| Supplies & Operating Expense | 12,533.69 |
| Travel/Gas | 4,928.87 |
| Personnel | <u>10,402.50</u> |

TOTAL ADULT PROBATION

466,102.42

| | | |
|--|------------------|------------------------------|
| Juvenile Probation: | | |
| Salary of Officers | 71,145.12 | |
| Salary of Clerical Staff | 21,130.92 | |
| Benefits | 40,660.65 | |
| Dues | 200.00 | |
| Conference & Training | 694.00 | |
| Contracted Services | 801.83 | |
| Office Expenditures | 1,834.96 | |
| Travel | 1,746.73 | |
| Vehicle Lease/Maintenance | <u>388.80</u> | |
| TOTAL JUVENILE PROBATION | | 138,603.01 |
| County Jail: | | |
| Salary of Officers/Staff/Clerks | 691,377.94 | |
| Benefits | 258,310.04 | |
| Conference & Training | 1,589.00 | |
| Contracted Services | 87,135.91 | |
| Office Expenditures | 25,468.11 | |
| Prisoner Board Expenditures | 192,897.51 | |
| Prisoner Medical Expenditures | 82,723.40 | |
| Norther Tier Children's Home (Women's Board) | 187,250.00 | |
| Uniforms/Boot & Clothing Allowance | 926.26 | |
| Utilities/Telephone | 64,084.42 | |
| Travel | 885.54 | |
| Dues | <u>135.00</u> | |
| TOTAL COUNTY JAIL | | <u>1,592,783.13</u> |
| TOTAL CORRECTIONS EXPENDITURES | | <u>\$2,197,488.56</u> |
| Community Development: | | |
| Salary | 36,009.40 | |
| Benefits | 17,175.24 | |
| Travel | 1,732.91 | |
| Office Expenditures | 5,930.23 | |
| Conference & Training | 50.00 | |
| Special Projects | <u>6,445.00</u> | |
| TOTAL COMMUNITY DEVELOPMENT | | 67,342.78 |
| Communications: | | |
| Salary of Staff | 35,460.62 | |
| Benefits | 17,193.29 | |
| Contracted Services | 831.25 | |
| Land Lease | 45,665.04 | |
| Office Expenditures | 262.51 | |
| Utilities | <u>23,819.82</u> | |
| TOTAL COMMUNICATIONS | | 123,232.53 |

| | | |
|---|-----------------|-------------------|
| Department of Emergency Services: | | |
| Salary of Officer | 77,493.36 | |
| Salary of Staff | 42,100.37 | |
| Benefits | 55,124.45 | |
| Conference & Training | 613.40 | |
| Contracted Services | 6,448.29 | |
| Dues | 210.00 | |
| Office Expenditures | 4,596.65 | |
| Travel | 1,759.00 | |
| Utilities/Telephone | <u>6,753.82</u> | |
| TOTAL DEPARTMENT OF EMERGENCY SERVICES | | 195,099.34 |

| | | |
|--------------------------------------|---------------|------------------|
| Military Affairs: | | |
| Salary of Officer | 16,744.00 | |
| Benefits | 1,879.26 | |
| Burial of Vets/Flags/Headstone Bases | 5,963.08 | |
| Conference & Training | 150.00 | |
| Veterans Programs | 2,873.83 | |
| Dues | 200.00 | |
| Office Expenditures | 2,734.68 | |
| Travel | 674.41 | |
| Contracted Services | 265.00 | |
| Cemetery Restoration Program | <u>435.20</u> | |
| TOTAL MILITARY AFFAIRS | | 31,919.46 |

| | | |
|-------------------------|-----------------|------------------|
| Veterans Affairs Clinic | | |
| Utilities | 8,711.39 | |
| Materials & Supplies | 2,838.31 | |
| Contracted Services | <u>4,292.54</u> | |
| TOTAL VA CLINIC | | 15,842.24 |

| | | |
|---|-----------------|-------------------|
| Employers Share of Benefits: | | |
| Retirement Fund Contribution | 411,132.00 | |
| Other | 2,361.50 | |
| CCAP (PAUC) | <u>1,546.24</u> | |
| TOTAL EMPLOYER SHARE OF BENEFITS | | 415,039.74 |

| | | |
|------------------------|-------------------|-------------------|
| Insurance | | |
| Building/Equipment | <u>146,547.00</u> | |
| TOTAL INSURANCE | | 146,547.00 |

| | | |
|--|-------------------|-------------------------------|
| Appropriation Expenses: | | |
| Area Transportation Authority | 30,505.00 | |
| Austin Dam Memorial Association | 1,500.00 | |
| Conservation | 45,000.00 | |
| Education Council | 37,500.00 | |
| Fairgrounds | 5,000.00 | |
| Farmland Preservation | 10,000.00 | |
| Historical Society | 3,000.00 | |
| Hospice | 1,000.00 | |
| Human Services | 596,000.00 | |
| Libraries | 55,000.00 | |
| North Fork Dam | 10,000.00 | |
| Pennsylvania Wilds Initiative | 1,500.00 | |
| Saulter Preserve | 1,500.00 | |
| A Way Out | 3,000.00 | |
| Cooperative Extension | <u>119,000.00</u> | |
| TOTAL APPROPRIATION EXPENSES | | 919,505.00 |
| | | |
| Miscellaneous Expenses: | | |
| DUI Program | 1,000.00 | |
| Reimbursements/Refunds | 949.17 | |
| Sinking Fund | 7,933.92 | |
| USGA Return of Funds 2017 | <u>136,325.00</u> | |
| TOTAL MISCELLANEOUS EXPENSES | | 146,208.09 |
| | | |
| Loan Payments: | | |
| EMA/Maintenance Storage Building | | |
| Principal | 17,820.98 | |
| Interest | <u>523.66</u> | |
| TOTAL LOAN PAYMENTS | | 18,344.64 |
| | | |
| Capital Projects: | | |
| Departmental Development | 45,000.00 | |
| Business/Education Initiative | <u>50,000.00</u> | |
| TOTAL CAPITAL PROJECTS | | <u>95,000.00</u> |
| TOTAL OTHER EXPENDITURES | | <u>\$2,174,080.82</u> |
| TOTAL BALANCE OF ALL EXPENDITURES | | \$9,189,376.75 |
| | | |
| Capital Assets, 12/31/2018 | 14,892,309.02 | |
| Balance in Checking Account, 12/31/2018 | 42,409.48 | |
| Balance in Payroll Account, 12/31/2018 | — | |
| Accounts Receivable | 615,662.13 | |
| Accounts Payable | (264,641.33) | |
| Due from Other Funds | 94.78 | |
| Prepaid Expense | <u>17,626.21</u> | |
| GENERAL FUND BALANCE, 12/31/2018 | | <u>15,303,460.29</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$24,492,837.04</u> |

COUNTY REVENUES BUDGET
2018 AUDIT

| | BUDGET | ACTUAL |
|---|------------------------------|------------------------------|
| Human Services | 52,120.00 | 52,419.98 |
| Veterans Affairs Revenue | 100.00 | - |
| GIS Department | 46,000.00 | 40,944.00 |
| Communications | 45,926.00 | 45,064.48 |
| DES | 88,192.00 | 89,518.53 |
| Liquid Fuels | 4,900.00 | 5,443.70 |
| Potter County 911 | 262,352.00 | 12,000.00 |
| Real Estate-Delinquent | 505,000.00 | 443,715.85 |
| Real Estate-Current | 5,660,245.00 | 5,554,821.08 |
| Hotel Tax Income | 1,650.00 | 5,761.44 |
| Court Costs, etc. | 24,400.00 | 26,043.69 |
| Planning/Subdivision Fees | 8,565.00 | 207,339.00 |
| Retirement Actuary | 120,000.00 | 137,230.16 |
| Interest on Bank Balances | 6,000.00 | 25,783.28 |
| Rent: Buildings/Property | 152,602.00 | 138,510.00 |
| Adult Probation | 96,228.00 | 103,939.22 |
| Juvenile Probation Program | 56,000.00 | 16,900.00 |
| Courts | 50,000.00 | 60,253.37 |
| Domestic Relations IV-D | 126,000.00 | 85,820.00 |
| District Attorney | 116,615.00 | 116,690.13 |
| Adult Probation/OSP Supervision | 18,000.00 | 34,782.89 |
| Treasurer | 21,450.00 | 24,297.50 |
| Recorder of Deeds | 155,000.00 | 164,668.26 |
| Sheriff | 75,000.00 | 168,500.67 |
| Coroner | 2,750.00 | 12,638.58 |
| Prothonotary/Orphans Court | 38,700.00 | 37,843.71 |
| Gas Well Impact Fee | 35,000.00 | - |
| District Justice | 65,000.00 | 65,283.10 |
| Criminal Master Account | 163,400.00 | 161,759.80 |
| Tax Claim Bureau-Fees & Costs | 252,500.00 | 204,094.59 |
| Assessment Fees | 19,000.00 | 15,588.95 |
| Conservation & Natural Resources/Forestry | 537,253.00 | 536,736.82 |
| State Game Lands | 22,436.00 | 22,435.59 |
| Fish Commissions Properties | 810.00 | 810.00 |
| Fees for Services | 26,294.00 | 26,293.09 |
| Galeton In Lieu of Taxes | 1,215.00 | 1,527.58 |
| Public Utility Realty Tax | 6,500.00 | 5,967.13 |
| State Tax Equalization Board | 100.00 | 62.00 |
| Gas Well Rental | 153.00 | 152.30 |
| Sale of Property, etc. | 3,500.00 | - |
| Other Miscellaneous Revenue | 5,000.00 | 15,448.14 |
| Insurance | 136,690.00 | 137,294.00 |
| Tax Anticipation Loan | 500,000.00 | - |
| Capital Reserve | 25,000.00 | - |
| Operational Reserve | 125,000.00 | - |
| Divorce Fund | <u>200,000.00</u> | - |
| TOTAL REVENUE | <u>\$9,858,646.00</u> | <u>\$8,804,382.61</u> |

COUNTY EXPENDITURES BUDGET
2018 AUDIT

| | BUDGET | ACTUAL |
|----------------------------------|------------------------------|------------------------------|
| Commissioners | 537,031.00 | 496,815.37 |
| Solicitor | 66,000.00 | 66,000.00 |
| Information Technology | 131,730.00 | 141,477.65 |
| County Property | 427,959.00 | 407,965.98 |
| Voter Registration | 43,049.00 | 35,671.90 |
| Elections | 161,205.00 | 106,475.97 |
| Assessment | 163,219.00 | 152,550.31 |
| Mapping/GIS | 148,765.00 | 142,231.62 |
| Treasurer | 136,422.00 | 128,971.21 |
| Tax Collectors | 109,697.00 | 108,072.14 |
| Tax Claim Bureau | 155,734.00 | 137,848.15 |
| Auditors | 149,836.00 | 146,009.43 |
| Planning | 99,589.00 | 282,686.64 |
| Register & Recorder | 231,642.00 | 197,781.41 |
| Gunzburger Building | 228,000.00 | 229,366.13 |
| 911/EMA Building | 10,500.00 | 7,218.69 |
| Courthouse | 116,500.00 | 110,993.75 |
| Modulars | 21,450.00 | 23,482.65 |
| Security Guards | 43,314.00 | 39,788.89 |
| EMA/Maintenance Storage Building | 3,050.00 | 2,935.40 |
| Sheriff | 275,310.00 | 280,891.72 |
| Coroner | 58,313.00 | 52,066.39 |
| Prothonotary/Clerk of Courts | 254,498.00 | 240,961.71 |
| Domestic Relations | 240,547.00 | 218,555.99 |
| Public Defender | 213,232.00 | 185,019.15 |
| District Attorney | 378,675.00 | 366,928.19 |
| Law Library | 28,000.00 | 38,306.01 |
| Courts | 281,299.00 | 236,671.53 |
| DJ Annette Easton, 55-3-01 | 103,202.00 | 98,406.15 |
| DJ Kari McCleaff, 55-4-01 | 65,225.00 | 61,401.90 |
| DJ Chris Kalacinski, 55-4-03 | 63,264.00 | 74,255.34 |
| Adult Probation | 549,304.00 | 466,102.42 |
| Juvenile Probation | 152,246.00 | 138,603.01 |
| County Jail | 1,517,944.00 | 1,592,783.13 |
| Human Services | 596,000.00 | 596,000.00 |
| ATA | 30,505.00 | 30,505.00 |
| Community Economic Development | 68,603.00 | 67,342.78 |
| Communications | 237,617.00 | 123,232.53 |
| DES | 205,505.00 | 195,099.34 |
| Military Affairs | 41,972.00 | 31,919.46 |
| Employee Benefits | 440,000.00 | 412,678.24 |
| Insurance | 139,000.00 | 148,908.50 |
| Annual Appropriations | 129,000.00 | 129,000.00 |
| Veterans Clinic | 9,664.00 | 15,842.24 |
| Cooperative Extension | 119,000.00 | 119,000.00 |
| Refunds | 1,500.00 | 949.17 |
| Conservation District | 45,000.00 | 45,000.00 |
| Reimbursements | 8,934.00 | 8,933.92 |
| Loans | 525,595.00 | 18,344.64 |
| Capital Projects | <u>95,000.00</u> | <u>95,000.00</u> |
| TOTAL EXPENDITURES | <u>\$9,858,646.00</u> | <u>\$9,053,051.75</u> |

TAX STATEMENT
2018 AUDIT

| | | |
|--------------------------------------|----------------|-------------------------|
| Assessed Valuation of Potter County: | | |
| Real Estate | 344,183,589.00 | |
| TOTAL ASSESSED VALUATION | | \$344,183,589.00 |

| | |
|---|------|
| Rate of Assessment/100% of Market Value | |
| Tax Rate: | |
| General County Purpose Mills | 17.5 |

| | | |
|-------------------------------|--------------|-----------------------|
| Current Tax Levy: | | |
| Real Estate | 6,023,227.78 | |
| TOTAL CURRENT TAX LEVY | | \$6,023,227.78 |

SINKING FUND LOAN
2018 AUDIT

| | | |
|--------------------------------|-------------------------------------|--------------------------|
| Year of Issue: 2003 | Original Amount: \$85,000.00 | |
| Amount Outstanding, 12/31/2017 | | 8,360.90 |
| Principal Paid During, 2018 | | <u>(7,703.04)</u> |
| Amount Outstanding, 12/31/2018 | | <u>\$657.86</u> |
| Interest Paid, 2018 | \$230.88 | |

EMA/MAINTENANCE STORAGE BUILDING LOAN
2018 AUDIT

| | | |
|--------------------------------|-------------------------------------|---------------------------|
| Year of Issue: 2014 | Original Amount: \$85,000.00 | |
| Amount Outstanding, 12/31/2017 | | 25,406.84 |
| Principal Paid During, 2018 | | <u>(17,820.98)</u> |
| Amount Outstanding, 12/31/2018 | | <u>\$7,585.86</u> |
| Interest Paid, 2018 | \$523.66 | |

LEPC FORD TRUCK LOAN
2018 AUDIT

| | | |
|--------------------------------|-------------------------------------|--------------------------|
| Year of Issue: 2012 | Original Amount: \$23,000.00 | |
| Amount Outstanding, 12/31/2017 | | 5,997.60 |
| Principal Paid During, 2018 | | <u>(3,556.24)</u> |
| Amount Outstanding, 12/31/2018 | | <u>\$2,441.36</u> |
| Interest Paid, 2018 | \$153.20 | |

TAX ANTICIPATION LOAN
2018 AUDIT

| | | |
|--|--|----------------------------|
| Year of Issue: 2018 | Original Borrowing Limit Amount: \$1,000,000.00 | |
| Potter County Human Services Borrowed, 2018 | | 300,000.00 |
| Principal Paid by Potter County Human Services, 2018 | | <u>(300,000.00)</u> |
| Amount Outstanding, 12/31/2018 | | - |
| Interest Paid by Potter County Human Services, 2018 | \$4,752.00 | |

911 SYSTEM UPGRADE LOAN
2018 AUDIT

| | | |
|--------------------------------|--------------------------------------|----------------------------|
| Year of Issue: 2018 | Original Amount: 3,800,000.00 | |
| Amount Outstanding, 12/31/2017 | | - |
| Principal Paid During, 2018 | | - |
| Amount Outstanding, 12/31/2018 | | <u>3,800,000.00</u> |
| Interest Paid, 2018 | | |

COUNTY REAL ESTATE TAX
2018 AUDIT

| Townships/Boroughs | Duplicate/Additions Abatements/Penalty | Cash Collected | Discount | Returned | Total |
|---------------------------|---|----------------------------|-------------------------|--------------------------|------------------------------|
| Abbott | 194,175.59 | 178,450.86 | 3,200.85 | 12,523.92 | 194,175.63 |
| Allegany | 206,101.42 | 192,468.56 | 3,100.41 | 10,532.48 | 206,101.45 |
| Austin | 89,334.58 | 68,786.60 | 1,005.88 | 19,542.14 | 89,334.62 |
| Bingham | 240,014.39 | 224,022.44 | 3,694.41 | 12,297.53 | 240,014.38 |
| Clara | 91,437.35 | 80,278.41 | 1,429.77 | 9,729.19 | 91,437.37 |
| Coudersport 1&2 | 574,220.76 | 521,634.90 | 8,796.69 | 43,789.17 | 574,220.76 |
| Eulalia | 372,053.37 | 349,025.39 | 6,357.63 | 16,670.38 | 372,053.40 |
| Galeton 1&2 | 199,923.47 | 169,027.64 | 2,825.66 | 28,070.20 | 199,923.50 |
| Genesee | 254,488.92 | 235,741.79 | 4,054.90 | 14,692.28 | 254,488.97 |
| Harrison | 319,217.57 | 286,877.25 | 4,514.24 | 27,826.18 | 319,217.67 |
| Hebron | 280,092.01 | 248,444.73 | 4,387.33 | 27,260.02 | 280,092.08 |
| Hector | 205,361.95 | 185,106.36 | 3,273.99 | 16,981.65 | 205,362.00 |
| Homer | 191,606.60 | 182,113.48 | 3,266.12 | 6,227.00 | 191,606.60 |
| Keating | 156,888.50 | 147,939.97 | 2,545.20 | 6,403.36 | 156,888.53 |
| Oswayo Borough | 23,500.90 | 17,872.02 | 282.76 | 5,346.14 | 23,500.92 |
| Oswayo Township | 134,009.66 | 123,859.71 | 2,244.53 | 7,905.45 | 134,009.69 |
| Pike | 160,186.31 | 150,613.57 | 2,835.22 | 6,737.53 | 160,186.32 |
| Pleasant Valley | 45,705.85 | 41,595.99 | 740.70 | 3,369.15 | 45,705.84 |
| Portage | 66,106.21 | 61,057.02 | 1,040.96 | 4,008.27 | 66,106.25 |
| Roulette | 315,853.42 | 275,944.82 | 4,159.58 | 35,749.12 | 315,853.52 |
| Sharon | 268,359.46 | 234,718.07 | 3,881.80 | 29,759.67 | 268,359.54 |
| Shinglehouse | 163,570.83 | 143,822.17 | 2,346.47 | 17,402.23 | 163,570.87 |
| Stewardson | 78,560.01 | 73,988.83 | 1,288.88 | 3,282.32 | 78,560.03 |
| Summit | 133,463.31 | 127,933.55 | 2,310.39 | 3,219.38 | 133,463.32 |
| Sweden | 342,910.58 | 311,846.76 | 5,148.70 | 25,915.18 | 342,910.64 |
| Sylvania | 78,849.88 | 72,481.16 | 1,210.67 | 5,156.34 | 78,848.17 |
| Ulysses Borough | 123,267.87 | 105,855.92 | 1,749.34 | 15,662.63 | 123,267.89 |
| Ulysses Township | 327,127.91 | 307,412.46 | 5,270.85 | 14,444.67 | 327,127.98 |
| West Branch | 309,129.63 | 288,143.24 | 5,067.05 | 15,919.43 | 309,129.72 |
| Wharton | 155,012.42 | 147,757.41 | 2,577.08 | 4,677.95 | 155,012.44 |
| TOTALS | <u>\$6,100,530.73</u> | <u>5,554,821.08</u> | <u>94,608.06</u> | <u>451,100.96</u> | <u>\$6,100,530.10</u> |

Difference of .63 is variation in cents when balancing.

SAULTER PRESERVE FUND
2018 AUDIT

| | | |
|---|--------------|--------------------------|
| Balance, 12/31/2017 | | 2,815.29 |
| Receipts: | | |
| Potter County Commissioners | 1,500.00 | |
| Interest | 9.98 | |
| Rent | <u>50.00</u> | |
| TOTAL RECEIPTS | | <u>1,559.98</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$4,375.27</u> |
| Expenditures: | | |
| Utilities | 294.44 | |
| Materials & Supplies | <u>17.97</u> | |
| TOTAL EXPENDITURES | | 312.41 |
| BALANCE, 12/31/2018 | | 4,087.86 |
| ACCOUNTS PAYBLE | | <u>(25.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$4,375.27</u> |

SINKING FUND (2003)
2018 AUDIT

| | | |
|---|---------------|--------------------------|
| Balance, 12/31/2017 | | 125.95 |
| Receipts: | | |
| Potter County Commissioners | 7,933.92 | |
| Interest | <u>1.97</u> | |
| TOTAL RECEIPTS | | <u>7,935.89</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$8,061.84</u> |
| Expenditures: | | |
| Principal | 7,703.04 | |
| Interest | <u>230.88</u> | |
| TOTAL EXPENDITURES | | 7,933.92 |
| BALANCE, 12/31/2018 | | <u>127.92</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$8,061.84</u> |

HOTEL EXCISE TAX FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | 263.00 |
| Receipts: | | |
| Deposits | 140,974.17 | |
| Interest | <u>42.09</u> | |
| TOTAL RECEIPTS | | <u>141,016.26</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$141,279.26</u> |
| Expenditures: | | |
| Potter County Commissioners | 5,761.44 | |
| Potter/Tioga Visitors Association | <u>136,950.43</u> | |
| TOTAL EXPENDITURES | | 142,711.87 |
| BALANCE, 12/31/2018 | | 3,018.44 |
| ACCOUNTS RECEIVABLE | | 25,538.89 |
| ACCOUNTS PAYABLE | | <u>(29,989.94)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$141,279.26</u> |

FARMLAND PRESERVATION/ ROLL BACK FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 88,155.39 |
| Receipts: | | |
| Potter County Commissioners | 10,000.00 | |
| Rollback Tax | 3,172.80 | |
| Reimbursements | 6,508.00 | |
| Interest | <u>1,440.75</u> | |
| TOTAL RECEIPTS | | <u>21,121.55</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$109,276.94</u> |
| Expenditures: | | |
| Purchase of Land | 43,300.00 | |
| Travel | 356.93 | |
| Association Dues | 50.00 | |
| Appraisal Fees | 1,500.00 | |
| Property Survey | 4,825.00 | |
| Office Expenses | <u>277.21</u> | |
| TOTAL EXPENDITURES | | 50,309.14 |
| BALANCE, 12/31/2018 | | 58,467.80 |
| ACCOUNTS RECEIVABLE | | <u>500.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$109,276.94</u> |

OPERATIONAL RESERVE FUND
2018 AUDIT

| | | |
|---|-------------------|------------------------------|
| Balance, 12/31/2017 | | 478,719.36 |
| Receipts: | | |
| Retirement ARC (Reserve) | 50,000.00 | |
| Operational Reserve Fund | 350,000.00 | |
| Prothonotary No-Fault Divorce Fund | 125,000.00 | |
| Interest | <u>6,494.21</u> | |
| TOTAL RECEIPTS | | <u>531,494.21</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,010,213.57</u> |
| Expenditures: | | |
| Potter County Commissioners | <u>350,000.00</u> | |
| TOTAL EXPENDITURES | | 350,000.00 |
| BALANCE, 12/31/2018 | | <u>660,213.57</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,010,213.57</u> |

NORTH FORK DAM FUND
2018 AUDIT

| | | |
|---|---------------|---------------------------|
| Balance, 12/31/2017 | | 4,844.77 |
| Receipts: | | |
| Potter County Commissioners | 10,000.00 | |
| Interest | <u>20.62</u> | |
| TOTAL RECEIPTS | | <u>10,020.62</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$14,865.39</u> |
| Expenditures: | | |
| Contracted Services | 6,000.00 | |
| Utilities | <u>270.34</u> | |
| TOTAL EXPENDITURES | | 6,270.34 |
| BALANCE, 12/31/2018 | | 8,620.05 |
| ACCOUNTS PAYABLE | | <u>(25.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$14,865.39</u> |

CAPITAL PROJECTS FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 281,150.92 |
| Receipts: | | |
| Capital Improvements Fund | 70,000.00 | |
| Prothonotary No Fault | 50,000.00 | |
| Interest | <u>3,732.62</u> | |
| TOTAL RECEIPTS | | <u>123,732.62</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$404,883.54</u> |
| Expenditures: | — | |
| TOTAL EXPENDITURES | | - |
| ACCOUNTS RECEIVABLE | | 354,883.54 |
| BALANCE, 12/31/2018 | | <u>50,000.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$404,883.54</u> |

COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | - |
| Receipts: | | |
| Commonwealth of PA | <u>808,756.04</u> | |
| TOTAL RECEIPTS | | <u>808,756.04</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$808,756.04</u> |
| Expenditures: | | |
| Contracted Services | 806,256.04 | |
| SEDA-COG | <u>2,500.00</u> | |
| TOTAL EXPENDITURES | | 808,756.04 |
| BALANCE, 12/31/2018 | | - |
| TOTAL EXPENDITURES & BALANCE | | <u>\$808,756.04</u> |

VICTIMS OF JUVENILE OFFENDERS FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 7,894.14 |
| Receipts: | | |
| Potter County Commissioners | 10,000.00 | |
| Commonwealth of PA | 4,300.00 | |
| Interest | <u>29.77</u> | |
| TOTAL RECEIPTS | | <u>14,329.77</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$22,223.91</u> |
| Expenditures: | | |
| Contracted Services | <u>15,931.01</u> | |
| TOTAL EXPENDITURES | | 15,931.01 |
| BALANCE, 12/31/2018 | | 12,190.95 |
| ACCOUNTS PAYABLE | | (4,279.06) |
| DUE COUNTY | | <u>(1,618.99)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$22,223.91</u> |

JUVENILE ACCOUNTABILITY BG FUND
2018 AUDIT

| | | |
|--|-----------------|--------------------------|
| Balance, 12/31/2017 | | 1,139.27 |
| Receipts: | — | |
| TOTAL RECEIPTS | | - |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,139.27</u> |
| Expenditures: | | |
| Potter County Commissioners (Closed Account) | <u>1,139.27</u> | |
| TOTAL EXPENDITURES | | 1,139.27 |
| BALANCE, 12/31/2018 | | <u>1,139.27</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,139.27</u> |

This account has been closed.

RIGHTS AND SERVICE ACT FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 30,500.50 |
| Receipts: | | |
| Commonwealth of PA | 20,864.92 | |
| Fees | 2,072.75 | |
| Interest | <u>389.38</u> | |
| TOTAL RECEIPTS | | <u>23,327.05</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$53,827.55</u> |
| | | |
| Expenditures: | | |
| Benefits | 10,264.00 | |
| Contracted Services | 15,931.02 | |
| Postage | 400.00 | |
| Conference & Training | 25.00 | |
| Travel | 512.30 | |
| Materials & Supplies | <u>1,846.90</u> | |
| TOTAL EXPENDITURES | | 28,979.22 |
| | | |
| BALANCE, 12/31/2018 | | 32,423.78 |
| | | |
| ACCOUNTS RECEIVABLE | | 57.75 |
| | | |
| ACCOUNTS PAYABLE | | (6,995.48) |
| | | |
| DUE COUNTY | | <u>(637.72)</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$53,827.55</u> |

COUNTY OFFENDER SUPERVISION FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 47,701.63 |
| Receipts: | | |
| Clerk of Court Fees | 27,348.81 | |
| Interest | <u>966.90</u> | |
| TOTAL RECEIPTS | | <u>28,315.71</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$76,017.34</u> |
| Expenditures: | | |
| Materials & Supplies | 2,617.29 | |
| Potter County Commissioners | <u>14,978.87</u> | |
| TOTAL EXPENDITURES | | 17,596.16 |
| BALANCE, 12/31/2018 | | 56,503.73 |
| ACCOUNTS RECEIVABLE | | <u>1,917.45</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$76,017.34</u> |

JUVENILE RESTITUTION FUND
2018 AUDIT

| | | |
|---|---------------|---------------------------|
| Balance, 12/31/2017 | | 17,129.42 |
| Receipts: | | |
| Deposit | 804.09 | |
| Interest | <u>52.42</u> | |
| TOTAL RECEIPTS | | <u>856.51</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$17,985.93</u> |
| Expenditures: | | |
| Court Ordered Restitution | 306.98 | |
| Potter County Commissioners | <u>204.69</u> | |
| TOTAL EXPENDITURES | | 511.67 |
| BALANCE, 12/31/2018 | | 17,678.95 |
| ACCOUNTS PAYABLE | | <u>(204.69)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$17,985.93</u> |

GAS WELL- HIGHWAY BRIDGE IMPROVEMENT FUND
2018 AUDIT

| | | |
|---|------------------|----------------------------|
| Balance, 12/31/2017 | | 92,641.62 |
| Receipts: | | |
| Commonwealth of PA | 40,000.00 | |
| Interest | <u>1,276.60</u> | |
| TOTAL RECEIPTS | | <u>41,276.60</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$133,918.22</u> |
| Expenditures: | | |
| Contracted Services | <u>60,000.00</u> | |
| TOTAL EXPENDITURES | | 60,000.00 |
| BALANCE, 12/31/2018 | | <u>73,918.22</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$133,918.22</u> |

GAS WELL IMPACT-CAPITAL RESERVE FUND
2018 AUDIT

| | | |
|--|------------------|------------------------------|
| Balance, 12/31/2017 | | 725,845.65 |
| Receipts: | | |
| Commonwealth of PA (Gas Well) | 334,070.33 | |
| Commonwealth of PA (Greenways) | 25,000.00 | |
| Interest | <u>14,981.27</u> | |
| TOTAL RECEIPTS | | <u>374,051.60</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,099,897.25</u> |
| Expenditures: | | |
| Greenways Recreational Improvements | 1,000.00 | |
| Emergency Preparedness | 5,558.00 | |
| Records Mgmt., GIS, Keymark IMR | <u>15,058.00</u> | |
| TOTAL EXPENDITURES | | 21,616.00 |
| BALANCE, 12/31/2018 GAS WELL IMPACT FEE | | 919,091.25 |
| BALANCE, 12/31/2018 GREENWAYS | | <u>159,190.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,099,897.25</u> |

COUNTY LIQUID FUELS FUND
2018 AUDIT

| | | |
|---|--------------------|----------------------------|
| Balance, 12/31/2017 | | 66,009.93 |
| Receipts: | | |
| Commonwealth of PA | 69,428.32 | |
| Interest | <u>1,237.57</u> | |
| TOTAL RECEIPTS | | <u>70,665.89</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$136,675.82</u> |
| Expenditures: | | |
| Apportioned to Boroughs | 12,619.69 | |
| Apportioned to Townships | 51,888.83 | |
| Potter County Commissioners | <u>5,443.70</u> | |
| TOTAL EXPENDITURES | | 69,952.22 |
| BALANCE, 12/31/2018 | | <u>66,723.60</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$136,675.82</u> |
| TOTAL UNPAID ENCUMBRANCES: | \$46,891.84 | |
| TOTAL UNENCUMBERED BALANCE: | \$19,831.76 | |

COUNTY IMPROVEMENT FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 8,040.01 |
| Receipts: | | |
| Recorder Fees | 6,240.00 | |
| Interest | <u>23.72</u> | |
| TOTAL RECEIPTS | | <u>6,263.72</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$14,303.73</u> |
| Expenditures: | | |
| Purchase of Equipment | <u>5,693.65</u> | |
| TOTAL EXPENDITURES | | 5,693.65 |
| BALANCE, 12/31/2018 | | 8,072.08 |
| ACCOUNTS RECEIVABLE | | <u>538.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$14,303.73</u> |

VICTIM IMPACT PANEL FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 16,850.04 |
| Receipts: | | |
| Deposits | <u>5,545.00</u> | |
| TOTAL RECEIPTS | | <u>5,545.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$22,395.04</u> |
| Expenditures: | | |
| Potter County Commissioners | 408.39 | |
| Conference & Training | <u>376.06</u> | |
| TOTAL EXPENDITURES | | 784.45 |
| BALANCE, 12/31/2018 | | <u>21,610.59</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$22,395.04</u> |

EMPLOYEE WELLNESS INITIATIVE FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 2,677.76 |
| Receipts: | | |
| Interest | <u>7.42</u> | |
| TOTAL RECEIPTS | | <u>7.42</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$2,685.18</u> |
| Expenditures: | | |
| Wellness Initiative Program | <u>2,929.60</u> | |
| TOTAL EXPENDITURES | | 2,929.60 |
| BALANCE, 12/31/2018 | | 2,143.71 |
| ACCOUNTS PAYABLE | | <u>(2,388.13)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$2,685.18</u> |

RETIREMENT FUND
2018 AUDIT

| | | |
|---|-----------------|------------------------------|
| Balance, 12/31/2017 | | 380,256.12 |
| Receipts: | | |
| Member Contribution | 467,591.04 | |
| Employer Contributions | 361,132.00 | |
| Sundries | 540,000.00 | |
| Interest | <u>2,810.61</u> | |
| TOTAL RECEIPTS | | <u>1,371,533.65</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,751,789.77</u> |
| Expenditures: | | |
| Annuities | 844,193.26 | |
| Refund of Member Contributions | 71,904.85 | |
| Sundries | 116,734.86 | |
| Direct Deposit Fee | 180.00 | |
| Employee Annual Statements | <u>260.85</u> | |
| TOTAL EXPENDITURES | | 1,033,273.82 |
| BALANCE, 12/31/2018 | | 722,317.51 |
| ACCOUNTS PAYABLE | | <u>(3,801.56)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,751,789.77</u> |

POTTER COUNTY

EMPLOYEE'S RETIREMENT FUND 2018 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING
DECEMBER 31, 2018

| | |
|--|-------------------------|
| Total Assets (cost value)-January 1, 2018 | \$12,695,694.95 |
| <u>ADDITIONS</u> | |
| Member contributions (incl. /Mbr. Share of milit./l.a.) | 467,591.04 |
| Member purchase of County share of milit. /l.a. | 0.00 |
| County contributions | 361,132.00 |
| Investment Income: | |
| Interest | 164,608.15 |
| Dividends | 194,582.58 |
| Realized capital gain/losses | 506,451.08 |
| Net accrued interest/other | 3,291.40 |
| Miscellaneous | 344,071.84 |
| TOTAL ADDITIONS | +\$2,041,728.09 |
| <u>DEDUCTIONS</u> | |
| Member contributions refunded | 69,295.83 |
| Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4) | 844,193.26 |
| Death benefits | 2,609.02 |
| Administrative expenses | 18,144.00 |
| Investment expenses | 98,590.86 |
| Miscellaneous | 440.85 |
| TOTAL DEDUCTIONS | -\$1,033,273.82 |
| <u>NET INCREASE</u> | \$ 1,008,454.27 |
| Total Assets (cost value) December 31, 2018 | \$13,704,149.22* |
| Unrealized appreciation/depreciation | 2,262,410.75 |
| Total Assets (market value) December 31, 2018 | \$15,966,559.97* |

***STATEMENT PRODUCED FROM UN-AUDITED WELLS FARGO AND AUDITED COUNTY-HELD RETIREMENT FUND.**

COUNTY

STATEMENT OF PLAN ASSETS AS OF DECEMBER 31, 2018

| <u>ASSETS</u> | <u>COST VALUE</u> | <u>MARKET VALUE</u> |
|---------------------------------------|--------------------------------|--------------------------------|
| Cash and Short-Term Investments | \$ <u>1,946,061.50</u> | \$ <u>1,946,750.54</u> |
| Receivables | <u>38,041.76</u> | <u>38,041.76</u> |
| Investments: | | |
| U.S. Government Obligations | <u>1,075,505.90</u> | <u>1,079,852.89</u> |
| Corporate Bonds | <u>1,554,910.83</u> | <u>1,528,408.95</u> |
| Preferred Stock | <u>0.00</u> | <u>0.00</u> |
| Common Stock | <u>5,495,070.15</u> | <u>7,845,633.57</u> |
| International Stock | <u>0.00</u> | <u>0.00</u> |
| Equity Mutual Funds | <u>1,518,446.12</u> | <u>1,497,997.14</u> |
| Fixed Income Mutual Funds | <u>0.00</u> | <u>0.00</u> |
| Real Estate | <u>0.00</u> | <u>0.00</u> |
| Miscellaneous - Mortgage | <u>2,076,112.96</u> | <u>2,029,875.12</u> |
| Asset-Backed Securities | <u>0.00</u> | <u>0.00</u> |
| & Municipal Bonds | <u>0.00</u> | <u>0.00</u> |
| TOTAL ASSETS DECEMBER 31, 2018 | <u>\$ 13,704,149.22</u> | <u>\$ 15,966,559.97</u> |

EMERGENCY RESPONSE HAZARDOUS MATERIAL FUND
2018 AUDIT

| | | |
|---|---------------|---------------------------|
| Balance, 12/31/2017 | | 13,354.77 |
| Receipts: | | |
| Commonwealth of PA | 2,208.10 | |
| Reimbursements | 10,103.27 | |
| Chemical & Planning Fees | 15,729.00 | |
| Interest | <u>26.77</u> | |
| TOTAL RECEIPTS | | <u>28,067.14</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$41,421.91</u> |
| Expenditures: | | |
| Conference & Training | 17,883.28 | |
| Equipment Maintenance | 1,050.06 | |
| Materials & Supplies/Other | 6,409.86 | |
| Telephone | 1,733.39 | |
| Travel/Fuel | 2,868.69 | |
| Truck | | |
| Principal | 3,556.24 | |
| Interest | <u>153.20</u> | |
| TOTAL EXPENDITURES | | 33,654.72 |
| BALANCE, 12/31/2018 | | 5,264.38 |
| ACCOUNTS RECEIVABLE | | 15,139.00 |
| ACCOUNTS PAYABLE | | <u>(12,636.19)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$41,421.91</u> |

911 SYSTEM UPGRADE FUND
2018 AUDIT

| | | |
|---|-------------------|------------------------------|
| Balance, 12/31/2017 | | |
| Receipts: | | |
| Deposits | 3,800,000.00 | |
| Interest | <u>11,702.17</u> | |
| TOTAL RECEIPTS | | <u>3,811,702.17</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$3,811,702.17</u> |
| Expenditures: | | |
| Contracted Services | <u>960,000.00</u> | |
| TOTAL EXPENDITURES | | 960,000.00 |
| BALANCE, 12/31/2018 | | <u>2,851,702.17</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$3,811,702.17</u> |

911 WIRELESS FUND
2018 AUDIT

| | | |
|---|-------------------|------------------------------|
| Balance, 12/31/2017 | | 645,076.27 |
| Receipts: | | |
| Commonwealth of PA | 608,142.71 | |
| Interest | <u>2,714.25</u> | |
| TOTAL RECEIPTS | | <u>610,856.96</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,255,933.23</u> |
| Expenditures: | | |
| Conference & Training | 150.00 | |
| Telephone Companies/Systems | 114,343.80 | |
| Contracted Services | 301,770.57 | |
| Office Expenditures | 2,526.72 | |
| Travel | 361.46 | |
| Statewide Interconnect Grant: | | |
| Northcom Microwave Project | <u>413,277.80</u> | |
| TOTAL EXPENDITURES | | 832,430.35 |
| BALANCE, 12/31/2018 | | 283,704.81 |
| ACCOUNTS RECEIVABLE | | 150,503.29 |
| ACCOUNTS PAYABLE | | <u>(10,705.22)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,255,933.23</u> |

DES BUILDING IMPROVEMENT FUND
2018 AUDIT

| | | |
|---|-------------|--------------------------|
| Balance, 12/31/2017 | | 2,620.72 |
| Receipts: | | |
| Interest | <u>7.93</u> | |
| TOTAL RECEIPTS | | <u>7.93</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$2,628.65</u> |
| Expenditures: | — | |
| TOTAL EXPENDITURES | | - |
| BALANCE, 12/31/2018 | | <u>2,628.65</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$2,628.65</u> |

PHARE GRANT FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 7,116.50 |
| Receipts: | | |
| Commonwealth of PA | 60,000.00 | |
| Interest | <u>47.92</u> | |
| TOTAL RECEIPTS | | <u>60,047.92</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$67,164.42</u> |
| Expenditures: | | |
| Northern Tier Community Action | <u>51,875.00</u> | |
| TOTAL EXPENDITURES | | 51,875.00 |
| BALANCE, 12/31/2018 | | <u>15,289.42</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$67,164.42</u> |

TRIPLE DIVIDE WATER MONITORING FUND
2018 AUDIT

| | | |
|---|------------|------------------------|
| Balance, 12/31/2017 | | 160.95 |
| Receipts: | | |
| Interest | <u>.65</u> | |
| TOTAL RECEIPTS | | <u>.65</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$161.60</u> |
| Expenditures: | — | |
| TOTAL EXPENDITURES | | - |
| BALANCE, 12/31/2018 | | <u>161.60</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$161.60</u> |

REGISTER & RECORDER FUND
2018 AUDIT

| | | |
|---|---------------------|------------------------------|
| Balance, 12/31/2017 | | 9,025.55 |
| Receipts: | | |
| Commissions | 26,497.08 | |
| Deposits | <u>1,348,137.91</u> | |
| TOTAL RECEIPTS | | <u>1,374,634.99</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,383,660.54</u> |
| Expenditures: | | |
| Check Order Fee | 62.70 | |
| PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee | 92,683.33 | |
| PA Dept. Rev - Reg. of Wills Probate/JCS Fee | 3,501.75 | |
| PA State Transfer Tax | 357,687.78 | |
| Potter County Commissioners (Cubicle Rent) | 21,810.00 | |
| Potter County Improvement Fund | 6,240.00 | |
| Recorder of Deeds Improvement Fund | 9,360.00 | |
| Recorder of Deeds | 131,879.53 | |
| Refund | 32.00 | |
| Register of Wills | 32,788.73 | |
| Schools: | | |
| Austin | 13,761.78 | |
| Coudersport | 101,527.95 | |
| Galeton | 41,654.55 | |
| Keystone | 3,634.33 | |
| Northern Potter | 77,273.42 | |
| Oswayo Valley | 72,424.95 | |
| Port Allegany | 48,704.06 | |
| Boroughs: | | |
| Austin | 2,245.23 | |
| Coudersport | 29,503.68 | |
| Galeton | 2,247.47 | |
| Oswayo | 480.20 | |
| Shinglehouse | 4,368.12 | |
| Ulysses | 3,212.75 | |
| Townships: | | |
| Abbott | 5,185.44 | |
| Allegany | 2,831.75 | |
| Bingham | 30,150.53 | |
| Clara | 58,710.51 | |
| Eulalia | 21,352.52 | |
| Genesee | 12,194.74 | |
| Harrison | 4,607.00 | |
| Hebron | 28,493.59 | |
| Hector | 9,919.37 | |
| Homer | 2,539.04 | |
| Keating | 3,932.07 | |
| Oswayo | 2,461.07 | |
| Pike | 23,741.11 | |
| Pleasant Valley | 24,191.67 | |

REGISTER & RECORDER (continued)

| | | |
|---|-----------------|------------------------------|
| Portage | 1,102.50 | |
| Roulette | 24,512.33 | |
| Sharon | 6,405.03 | |
| Stewardson | 3,634.33 | |
| Summit | 5,485.10 | |
| Sweden | 13,519.89 | |
| Sylvania | 3,259.48 | |
| Ulysses | 19,346.58 | |
| West Branch | 6,124.97 | |
| Wharton | <u>3,222.43</u> | |
| TOTAL EXPENDITURES | | 1,374,007.36 |
| BALANCE, 12/31/2018 | | 79,846.52 |
| ESCROW BALANCE, 12/31/2018 | | 6,543.04 |
| ACCOUNTS RECEIVABLE | | 3,110.15 |
| ACCOUNTS PAYABLE | | <u>(79,846.53)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,383,660.54</u> |

RECORDER OF DEEDS IMPROVEMENT FUND
2018 AUDIT

| | | |
|---|---------------|---------------------------|
| Balance, 12/31/2017 | | 12,905.10 |
| Receipts: | | |
| Recorder Fees | 9,360.00 | |
| Interest | <u>12.93</u> | |
| TOTAL RECEIPTS | | <u>9,372.93</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$22,278.03</u> |
| Expenditures: | | |
| Contracted Services | 9,730.00 | |
| Office Equipment | <u>588.24</u> | |
| TOTAL EXPENDITURES | | 10,318.24 |
| BALANCE, 12/31/2018 | | 11,152.79 |
| ACCOUNTS RECEIVABLE | | <u>807.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$22,278.03</u> |

SPECIALTY COURTS FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 23,382.28 |
| Receipts: | | |
| County Program Fee | 3,026.76 | |
| Administrative Costs | 4,383.48 | |
| Interest | <u>74.85</u> | |
| TOTAL RECEIPTS | | <u>7,485.09</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$30,867.37</u> |
| Expenditures: | | |
| Materials & Supplies/Other | <u>2,350.03</u> | |
| TOTAL EXPENDITURES | | 2,350.03 |
| BALANCE, 12/31/2018 | | 27,392.39 |
| ACCOUNTS RECEIVABLE | | 1,214.95 |
| DUE COUNTY | | <u>(90.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$30,867.37</u> |

PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND
2018 AUDIT

| | | |
|---|------------|------------------------|
| Balance, 12/31/2017 | | 499.98 |
| Receipts: | | |
| Interest | <u>.24</u> | |
| TOTAL RECEIPTS | | <u>.24</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$500.22</u> |
| Expenditures: | — | |
| TOTAL EXPENDITURES | | - |
| BALANCE, 12/31/2018 | | <u>500.22</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$500.22</u> |

DIVORCE FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 107,085.91 |
| Receipts: | | |
| Prothonotary No Fault | 277,701.50 | |
| Interest | <u>3,431.26</u> | |
| TOTAL RECEIPTS | | <u>281,132.76</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$388,218.67</u> |
| Expenditures: | | |
| Salaries & Benefits | 87,924.32 | |
| Capital Projects | 50,000.00 | |
| Operational Reserve Fund | 125,000.00 | |
| Materials & Supplies | <u>5,822.55</u> | |
| TOTAL EXPENDITURES | | 268,746.87 |
| BALANCE, 12/31/2018 | | 171,862.89 |
| ACCOUNTS RECEIVABLE | | 18,158.25 |
| ACCOUNTS PAYABLE | | <u>(70,549.34)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$388,218.67</u> |

CLERK OF COURTS BAIL FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 6,767.00 |
| Receipts: | | |
| Deposits | <u>63,100.00</u> | |
| TOTAL RECEIPTS | | <u>63,100.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$69,867.00</u> |
| Expenditures: | | |
| Potter County Commissioners | 128.00 | |
| Refunds | <u>5,937.00</u> | |
| TOTAL EXPENDITURES | | 6,065.00 |
| BALANCE, 12/31/2018 | | <u>63,802.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$69,867.00</u> |

PROTHONOTARY FUND
2018 AUDIT

| | | |
|--|--------------|----------------------------|
| Balance, 12/31/2017 | | 2,001.50 |
| Receipts: | | |
| Deposits | 689,413.73 | |
| IRS Treasury | 545.00 | |
| TOTAL RECEIPTS | | <u>689,958.73</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$691,960.23</u> |
| | | |
| Expenditures: | | |
| Act 119 | 204.80 | |
| Advertising | 471.50 | |
| Automation Fund | 34,005.75 | |
| Potter County Commissioners (Civil Report) | 31,257.71 | |
| Divorce Filings | 277,716.50 | |
| Mediation/Psychological | 8,616.68 | |
| Orphans Court | 6,586.00 | |
| PA Department of Revenue | 327,822.54 | |
| Potter County Sheriff | 448.00 | |
| Civil Case Escrow | 816.00 | |
| Bank Charges/Returned Checks/Adjustments | <u>17.50</u> | |
| TOTAL EXPENDITURES | | 687,962.98 |
| | | |
| BALANCE, 12/31/2018 | | 47,303.01 |
| | | |
| ACCOUNTS PAYABLE | | <u>(43,305.76)</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$691,960.23</u> |

CLERK OF COURTS CRIMINAL FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 16,617.18 |
| Receipts: | | |
| Deposits | 441,613.54 | |
| Prior Years Void Checks | <u>1,786.85</u> | |
| TOTAL RECEIPTS | | <u>443,400.39</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$460,017.57</u> |
| Expenditures: | | |
| Potter County Commissioners | 161,605.10 | |
| Deposit Adjustments | 247.68 | |
| Drug Court | 2,982.27 | |
| Lab Fees | 18,255.73 | |
| PA Dept. of Revenue | 126,762.60 | |
| Potter County District Attorney | 26.76 | |
| Potter County Probation | 27,348.81 | |
| Potter County Prothonotary | 3,015.90 | |
| Potter County Treasurer | 1,075.05 | |
| PSP Vice Unit | 100.77 | |
| Restitutions/Refunds | 79,859.77 | |
| Specialty Court | 4,427.97 | |
| Substance Abuse Fund | 8,533.90 | |
| Victim Service Fee | 2,072.75 | |
| Schools: | | |
| Coudersport | 3.32 | |
| Boroughs: | | |
| Austin | 205.92 | |
| Coudersport | 3,193.03 | |
| Galeton | 976.48 | |
| Shinglehouse | 832.04 | |
| Townships: | | |
| Eulalia | 187.97 | |
| Genesee | 151.34 | |
| Harrison | 45.32 | |
| Keating | 300.00 | |
| Roulette | 275.20 | |
| Stewardson | 450.00 | |
| Sweden | 1,667.66 | |
| West Branch | <u>300.00</u> | |
| TOTAL EXPENDITURES | | 444,903.34 |
| BALANCE, 12/31/2018 | | 69,758.40 |
| ACCOUNTS PAYABLE | | <u>(54,644.17)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$460,017.57</u> |

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2018 AUDIT

| | | |
|---|---------------|---------------------------|
| Balance, 12/31/2017 | | 15,254.14 |
| Receipts: | | |
| Clerk of Court Fees | 1,075.05 | |
| Interest | <u>46.10</u> | |
| TOTAL RECEIPTS | | <u>1,121.15</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$16,375.29</u> |
| Expenditures: | | |
| Purchase of Equipment | 7,631.12 | |
| Materials & Supplies | <u>311.65</u> | |
| TOTAL EXPENDITURES | | 7,942.77 |
| BALANCE, 12/31/2018 | | 8,352.47 |
| ACCOUNTS RECEIVABLE | | <u>80.05</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$16,375.29</u> |

PROTHONOTARY CIVIL AUTOMATION FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 1,763.51 |
| Receipts: | | |
| Prothonotary Fees | 34,005.75 | |
| Interest | <u>20.25</u> | |
| TOTAL RECEIPTS | | <u>34,026.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$35,789.51</u> |
| Expenditures: | | |
| Salaries & Benefits | 12,787.19 | |
| Contracted Services (Infocon) | <u>12,046.00</u> | |
| TOTAL EXPENDITURES | | 24,833.19 |
| BALANCE, 12/31/2018 | | 10,919.68 |
| ACCOUNTS RECEIVABLE | | 2,105.00 |
| ACCOUNTS PAYABLE | | <u>(2,068.36)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$35,789.51</u> |

SHERIFF GENERAL FUND (C&N)
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 24,575.84 |
| Receipts: | | |
| Domestic Relations Office Services | 655.94 | |
| Potter County Commissioners | 769.93 | |
| Social Security Administration Treasury | 1,600.00 | |
| Transfers: | | |
| Surcharge Fund | 1,030.00 | |
| Validation Fund | <u>619.00</u> | |
| TOTAL RECEIPTS | | <u>4,674.87</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$29,250.71</u> |
| Expenditures: | | |
| Commonwealth of PA | 1,649.00 | |
| Supplies & Miscellaneous | <u>2,532.45</u> | |
| TOTAL EXPENDITURES | | 4,181.45 |
| BALANCE, 12/31/2018 | | <u>25,069.26</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$29,250.71</u> |

SHERIFF SURCHARGE FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 2,741.13 |
| Receipts: | | |
| Deposits | 2,810.00 | |
| Interest | <u>1.98</u> | |
| TOTAL RECEIPTS | | <u>2,811.98</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$5,553.11</u> |
| Expenditures: | | |
| Commonwealth of PA | <u>3,337.00</u> | |
| TOTAL EXPENDITURES | | 3,337.00 |
| BALANCE, 12/31/2018 | | 2,566.11 |
| ACCOUNTS PAYABLE | | <u>(350.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$5,553.11</u> |

SHERIFF GENERAL FUND (JVB)
2018 AUDIT

| | | |
|---|------------|----------------------------|
| Balance, 12/31/2017 | | 12,728.76 |
| Receipts: | | |
| Deposits | 120,979.00 | |
| TOTAL RECEIPTS | | <u>120,979.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$133,707.76</u> |
| Expenditures: | | |
| Advertising | 12,653.76 | |
| Firearms Validation | 1,341.00 | |
| Potter County Commissioners | 37,030.77 | |
| Prothonotary | 112.00 | |
| Recorder of Deeds | 698.25 | |
| Refunds to Attorneys | 33,284.80 | |
| Refunds to Defendants | 13,269.11 | |
| Deputizing | 2,442.75 | |
| Surcharge | 2,770.00 | |
| Tax Claim | 12,041.26 | |
| Postage | 232.80 | |
| Boroughs: | | |
| Austin | 912.00 | |
| Coudersport | 3,626.80 | |
| TOTAL EXPENDITURES | | 120,415.30 |
| BALANCE, 12/31/2018 | | 15,680.46 |
| ACCOUNTS PAYABLE | | <u>(2,388.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$133,707.76</u> |

FIREARMS VALIDATION FUND
2018 AUDIT

| | | |
|---|----------|--------------------------|
| Balance, 12/31/2017 | | 430.14 |
| Receipts: | | |
| Deposits | 1,256.00 | |
| Interest | .31 | |
| TOTAL RECEIPTS | | <u>1,256.31</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,686.45</u> |
| Expenditures: | | |
| Commonwealth of PA | 1,645.00 | |
| Bank Fees | 7.00 | |
| TOTAL EXPENDITURES | | 1,652.00 |
| BALANCE, 12/31/2018 | | 308.45 |
| ACCOUNTS PAYABLE | | <u>(274.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,686.45</u> |

JAIL FUND
2018 AUDIT

| | | |
|---|---------------|----------------------------|
| Balance, 12/31/2017 | | (2,230.65) |
| Receipts: | | |
| Deposits | 194,698.75 | |
| Prior Years Void Checks | <u>145.98</u> | |
| TOTAL RECEIPTS | | <u>194,844.73</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$192,614.08</u> |
| Expenditures: | | |
| Building Maintenance & Supplies | 606.10 | |
| Cameron County Probation | 215.04 | |
| Cameron County Room & Board | 650.00 | |
| Cost Recovery | 81,555.36 | |
| Equipment/Supplies | 16,087.33 | |
| Inmate Medical | 97.36 | |
| Oasis Management Systems, Inc. | 39,962.30 | |
| Potter County Probation | 5,846.12 | |
| Return of Inmate Funds & Personal Room & Board | 35,133.76 | |
| Victim Impact Panel | 385.00 | |
| Bank Fee/Check Order/Postage | <u>151.64</u> | |
| TOTAL EXPENDITURES | | 198,380.01 |
| BALANCE, 12/31/2018 | | 20,270.78 |
| ACCOUNTS PAYABLE | | <u>(26,036.71)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$192,614.08</u> |

INMATE FUND
2018 AUDIT

| | | |
|---|--------------|---------------------------|
| Balance, 12/31/2017 | | 38,423.55 |
| Receipts: | | |
| Deposits | 7,672.50 | |
| Interest | <u>41.34</u> | |
| TOTAL RECEIPTS | | <u>7,713.84</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$46,137.39</u> |
| Expenditures: | | |
| TOTAL EXPENDITURES | — | - |
| BALANCE, 12/31/2018 | | 45,471.97 |
| ACCOUNTS RECEIVABLE | | <u>665.42</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$46,137.39</u> |

IV-D DOMESTIC RELATIONS FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 103,579.80 |
| Receipts: | | |
| Commonwealth of PA | 93,181.00 | |
| Fees | 2,665.31 | |
| Incentive | 32,504.93 | |
| Interest | <u>2,183.17</u> | |
| TOTAL RECEIPTS | | <u>130,534.41</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$234,114.21</u> |
| Expenditures: | | |
| Potter County Commissioners | 85,820.00 | |
| Professional Services | <u>2,295.00</u> | |
| TOTAL EXPENDITURES | | 88,115.00 |
| BALANCE, 12/31/2018 | | 159,558.73 |
| ACCOUNTS RECEIVABLE | | 13,424.48 |
| ACCOUNTS PAYABLE | | <u>(26,984.00)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$234,114.21</u> |

DOMESTIC RELATIONS PATERNITY FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 5,608.08 |
| Receipts: | | |
| Motion for Continuance | 270.00 | |
| PA SCDU Child Support | 2,327.26 | |
| Petition to Modify Fees | 525.00 | |
| Certified Copies/Appeal Fees | 13.00 | |
| Complaint Withdrawals | 150.00 | |
| Hearing DeNova Fee | <u>75.00</u> | |
| TOTAL RECEIPTS | | <u>3,360.26</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$8,968.34</u> |
| Expenditures: | | |
| DNA Diagnostics Center | 265.30 | |
| Potter County Domestic IVD Fees | <u>2,665.31</u> | |
| TOTAL EXPENDITURES | | 2,930.61 |
| BALANCE, 12/31/2018 | | 6,132.35 |
| ACCOUNTS PAYABLE | | <u>(94.62)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$8,968.34</u> |

DOMESTIC RELATIONS PETTY CASH FUND
2018 AUDIT

| | | |
|---|---------------|------------------------|
| Balance, 12/31/2017 | | 360.00 |
| Receipts: | | |
| Deposits | <u>400.00</u> | |
| TOTAL RECEIPTS | | <u>400.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$760.00</u> |
| Expenditures: | | |
| Domestic Relations Association of PA Dues | 100.00 | |
| Postage/Supplies | 300.00 | |
| Bank Overdraft Fee (For Another Account) | <u>37.00</u> | |
| TOTAL EXPENDITURES | | 437.00 |
| BALANCE, 12/31/2018 | | <u>323.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$760.00</u> |

DISTRICT ATTORNEY DRUG INVESTIGATION FUND
2018 AUDIT

| | | |
|---|---------------|--------------------------|
| Balance, 12/31/2017 | | 966.54 |
| Receipts: | | |
| Deposits | 1,000.00 | |
| Interest | <u>.41</u> | |
| TOTAL RECEIPTS | | <u>1,000.41</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,966.95</u> |
| Expenditures: | | |
| DA Special Investigation Fund | <u>467.62</u> | |
| TOTAL EXPENDITURES | | 467.62 |
| BALANCE, 12/31/2018 | | <u>1,499.33</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,966.95</u> |

DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND
2018 AUDIT

| | | |
|---|---------------|------------------------|
| Balance, 12/31/2017 | | 32.71 |
| Receipts: | | |
| Deposits | 467.62 | |
| TOTAL RECEIPTS | | <u>467.62</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$500.33</u> |
| Expenditures: | | |
| Education & Training | 100.00 | |
| Equipment | <u>367.62</u> | |
| TOTAL EXPENDITURES | | 467.62 |
| BALANCE, 12/31/2018 | | <u>32.71</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$500.33</u> |

PENNSYLVANIA VETERANS TRUST FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | - |
| Receipts: | | |
| Commonwealth of PA | 11,250.00 | |
| Interest | <u>17.24</u> | |
| TOTAL RECEIPTS | | <u>11,267.24</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$11,267.24</u> |
| Expenditures: | | |
| Construction | 1,300.00 | |
| Contracted Services | 4,250.00 | |
| Equipment | 1,200.00 | |
| Supplies | <u>2,000.00</u> | |
| TOTAL EXPENDITURES | | 8,750.00 |
| BALANCE, 12/31/2018 | | <u>2,517.24</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$11,267.24</u> |

SUBSTANCE ABUSE FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 7,423.47 |
| Receipts: | | |
| Deposits | 8,763.28 | |
| Interest | <u>22.92</u> | |
| TOTAL RECEIPTS | | <u>8,786.20</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$16,209.67</u> |
| Expenditures: | | |
| Potter County Drug & Alcohol Program | <u>8,500.00</u> | |
| TOTAL EXPENDITURES | | 8,500.00 |
| BALANCE, 12/31/2018 | | 6,983.12 |
| ACCOUNTS RECEIVABLE | | <u>726.55</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$16,209.67</u> |

TOBACCO COMPLIANCE PROGRAM FUND
2018 AUDIT

| | | |
|---|--------------|--------------------------|
| Balance, 12/31/2017 | | 7,152.71 |
| Receipts: | | |
| Interest | <u>21.57</u> | |
| TOTAL RECEIPTS | | <u>21.57</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$7,174.28</u> |
| Expenditures: | — | |
| TOTAL EXPENDITURES | | - |
| BALANCE, 12/31/2017 | | <u>7,174.28</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$7,174.28</u> |

TAX CLAIM BUREAU CONVENIENCE FUND
2018 AUDIT

| | | |
|---|---------------|----------------------------------|
| Balance, 12/31/2017 | | - |
| Receipts: | | |
| Hi-Fi Account | 1,877,681.09 | |
| Interest | <u>790.04</u> | |
| TOTAL RECEIPTS | | <u>1,878,471.13</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,878,471.13</u> |
| Expenditures: | | |
| Commission on Road/School/Fees | 201,876.88 | |
| Farmland Rollback | 3,172.80 | |
| Potter County Commissioners (Interest Received) | 790.04 | |
| Potter County Commissioners (Prior Years Taxes) | 443,715.85 | |
| Schools Districts: | | |
| Austin | 93,533.78 | |
| Coudersport | 344,724.70 | |
| Galeton | 142,681.68 | |
| Keystone Central | 5,816.20 | |
| Northern Potter | 182,327.50 | |
| Oswayo Valley | 156,573.81 | |
| Port Allegany | 79,646.66 | |
| Boroughs: | | |
| Austin | 16,437.14 | |
| Coudersport | 59,885.51 | |
| Galeton | 21,614.48 | |
| Oswayo | 1,763.09 | |
| Shinglehouse | 12,403.10 | |
| Ulysses | 7,383.24 | |
| Townships: | | |
| Abbott | 2,077.05 | |
| Allegany | 3,794.48 | |
| Bingham | 4,526.47 | |
| Clara | 2,987.00 | |
| Eulalia | 317.47 | |
| Genesee | 7,916.28 | |
| Harrison | 6,503.29 | |
| Hebron | 3,623.39 | |
| Hector | 2,720.12 | |
| Keating | 1,097.54 | |
| Oswayo | 1,546.41 | |
| Pike | 1,416.21 | |
| Pleasant Valley | 445.78 | |
| Portage | 387.26 | |
| Roulette | 12,326.46 | |
| Sharon | 8,733.44 | |
| Stewardson | 168.67 | |
| Summit | 537.06 | |
| Sweden | 8,595.48 | |
| Sylvania | 490.99 | |

TAX CLAIM BUREAU CONVENIENCE FUND (continued)

| | | |
|---|-----------------|------------------------------|
| Ulysses | 5,368.31 | |
| West Branch | 2,394.88 | |
| Wharton | 201.02 | |
| Other Expenditures: | | |
| Potter County Register & Recorder | 6,026.87 | |
| Potter County Tax Claim | 17,799.87 | |
| Refunds | <u>2,122.87</u> | |
| TOTAL EXPENDITURES | | 1,878,471.13 |
| BALANCE, 12/31/2018 | | - |
| ACCOUNTS RECEIVABLE | | 76,081.62 |
| ACCOUNTS PAYABLE | | <u>(76,081.62)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,878,471.13</u> |

TAX CLAIM BUREAU HI-FI FUND
2018 AUDIT

| | | |
|---|---------------------|------------------------------|
| Balance, 12/31/2017 | | 1,094.47 |
| Receipts: | | |
| Deposits | 1,917,980.07 | |
| Interest | <u>790.04</u> | |
| TOTAL RECEIPTS | | <u>1,918,770.11</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,919,864.58</u> |
| Expenditures: | | |
| Convenience Account | <u>1,877,387.50</u> | |
| TOTAL EXPENDITURES | | 1,877,387.50 |
| BALANCE, 12/31/2018 | | 118,513.46 |
| ACCOUNTS PAYABLE | | <u>(76,036.38)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,919,864.58</u> |

CONSERVATION DISTRICT GENERAL FUND
2018 AUDIT

| | | |
|--|------------------|----------------------------|
| Balance, 12/31/2017 | | 2,059.07 |
| Receipts: | | |
| Savings | 416,500.00 | |
| Farmland Preservation | 500.00 | |
| No-Till Project | <u>28,836.00</u> | |
| TOTAL RECEIPTS | | <u>445,836.00</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$447,895.07</u> |
| Salaries & Benefits: | | |
| Act Tech Salary Bay | 25,384.72 | |
| Administration | 250.00 | |
| CDFAP/UCGWF | 72,755.89 | |
| County | 6,709.17 | |
| DGR/LVR | 43,401.65 | |
| Salary 102/105 | 4,740.40 | |
| Watershed | 24,123.65 | |
| Nutrient Management | 10,031.80 | |
| Employer's Share of FICA | 14,335.89 | |
| Employer's Share of Retirement | 5,133.09 | |
| Employer's Share UC | 1,506.93 | |
| Health Insurance | 17,095.37 | |
| Payroll Tax Correction (2017) | (171.05) | |
| Other Expenditures: | | |
| Administrative/Director | 16,282.29 | |
| Bay Fund/NM/No-Till | 35,827.96 | |
| DGR/LVR | 2,457.98 | |
| Vehicle/Maintenance/Fuel | 7,669.51 | |
| Envirothon | 2,225.64 | |
| Mini Grants/Other Projects/E &S 102/105 | 33,135.74 | |
| DGK Insurance & Bonds | 5,885.00 | |
| Telephone/Internet | 1,892.55 | |
| Publications & Advertising | 2,237.40 | |
| Rent/Storage Rent | 11,066.64 | |
| Scholarships/Awards/Exhibits | 1,666.86 | |
| Seed Sales/Sales Tax | 32,029.74 | |
| Watershed Grant | 858.94 | |
| Fees/Dues | 2,189.00 | |
| Education/Training/Travel | 7,911.39 | |
| Farmland/Fish & Boat | 30,045.30 | |
| Petty Cash/Office (Equip & Supplies)/Bank Fees | 8,905.41 | |
| Accounting Service | <u>17,000.00</u> | |
| TOTAL EXPENDITURES | | 444,584.86 |
| BALANCE, 12/31/2018 | | 5,183.52 |
| ACCOUNTS PAYABLE | | (3,672.99) |
| PRE-PAIDS | | <u>1,799.68</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$447,895.07</u> |

CONSERVATION DISTRICT SPECIAL FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | 181,377.93 |
| Receipts: | | |
| Deposits | 409,531.17 | |
| Potter County Commissioners | 45,000.00 | |
| Interest | <u>525.52</u> | |
| TOTAL RECEIPTS | | <u>455,056.69</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$636,434.62</u> |
| Expenditures: | | |
| Transfers: | | |
| Conservation District General Fund | <u>416,500.00</u> | |
| TOTAL EXPENDITURES | | 416,500.00 |
| BALANCE, 12/31/2018 | | <u>219,934.62</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$636,434.62</u> |

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD FUND
2018 AUDIT

| | | |
|---|---------------|--------------------------|
| Balance, 12/31/2017 | | 1,937.08 |
| Receipts: | | |
| Interest | <u>.96</u> | |
| TOTAL RECEIPTS | | <u>.96</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,938.04</u> |
| Expenditures: | | |
| Transfers: | | |
| Conservation District General Fund | <u>500.00</u> | |
| TOTAL EXPENDITURES | | 500.00 |
| BALANCE, 12/31/2018 | | <u>1,438.04</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,938.04</u> |

CONSERVATION DISTRICT PETTY CASH FUND
2018 AUDIT

| | | |
|---|---------------|------------------------|
| Balance, 12/31/2017 | | 100.00 |
| Receipts: | | |
| Deposits | <u>237.47</u> | |
| TOTAL RECEIPTS | | <u>237.47</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$337.47</u> |
| Expenditures: | | |
| Postage | 14.60 | |
| Supplies/Miscellaneous | 42.97 | |
| Training Supplies/Clinics | 175.65 | |
| Auto Expense | <u>4.25</u> | |
| TOTAL EXPENDITURES | | 237.47 |
| BALANCE, 12/31/2018 | | <u>100.00</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$337.47</u> |

CONSERVATION DISTRICT
6 TO 12 MONTH JUMBO C/D#309663726
MATURITY 3/14/2019
2018 AUDIT

| | |
|----------------------------|----------------------------|
| Balance, 3/13/18 | 153,303.13 |
| Interest, 2018 | <u>1,648.72</u> |
| Balance, 12/31/2018 | <u>\$154,951.85</u> |

COOPERATIVE EXTENSION FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 108,178.62 |
| Receipts: | | |
| Potter County Commissioners | 119,000.00 | |
| Deposits | 508.41 | |
| Travel Allocation | 175.48 | |
| Prior Years Void Checks | 6.42 | |
| Interest | <u>909.22</u> | |
| TOTAL RECEIPTS | | <u>120,599.53</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$228,778.15</u> |
| | | |
| Expenditures: | | |
| Insurance | 770.02 | |
| Personnel | 80,247.01 | |
| Publications/Demonstrations | 408.98 | |
| Office Supplies/Leases | 7,337.08 | |
| Program Operations | 726.06 | |
| Staff Travel | 11,809.13 | |
| Equipment | 6,209.33 | |
| Utilities | <u>2,198.64</u> | |
| TOTAL EXPENDITURES | | 109,706.25 |
| | | |
| BALANCE, 12/31/2018 | | 119,065.48 |
| | | |
| ACCOUNTS RECEIVABLE | | <u>6.42</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$228,778.15</u> |

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
GENERAL FUND
2018 AUDIT

| | | |
|---|-----------------|----------------------------|
| Balance, 12/31/2017 | | 1,109.41 |
| Receipts: | | |
| Deposits | 201,292.29 | |
| Prior Years Void Checks | 90.50 | |
| Interest | <u>51.42</u> | |
| TOTAL RECEIPTS | | <u>201,434.21</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$202,543.62</u> |
| | | |
| Expenditures: | | |
| Potter County Commissioners | 27,414.61 | |
| MJ-IOTA | 51.42 | |
| Restitutions/Refunds | 6,279.58 | |
| Server Fee | 936.34 | |
| State of PA | 153,031.84 | |
| Fines & Civil Awards: | | |
| Schools: | | |
| Coudersport | 84.35 | |
| Boroughs: | | |
| Austin | 507.29 | |
| Coudersport | 7,812.97 | |
| Townships: | | |
| Eulalia | 410.23 | |
| Homer | 76.69 | |
| Summit | 22.48 | |
| Sweden | <u>5,312.14</u> | |
| TOTAL EXPENDITURES | | 201,939.94 |
| | | |
| BALANCE, 12/31/2018 | | 3,095.12 |
| | | |
| ACCOUNTS PAYABLE | | <u>(2,491.44)</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$202,543.62</u> |

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
PETTY CASH FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 338.33 |
| Receipts: | | |
| Potter County Commissioners | <u>1,064.99</u> | |
| TOTAL RECEIPTS | | <u>1,064.99</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,403.32</u> |
| | | |
| Expenditures: | | |
| Postage | <u>1,203.32</u> | |
| TOTAL EXPENDITURES | | 1,203.32 |
| | | |
| BALANCE, 12/31/2018 | | 102.05 |
| | | |
| ACCOUNTS RECEIVABLE | | <u>97.95</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,403.32</u> |

MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03
GENERAL FUND
2018 AUDIT

| | | |
|---|---------------|----------------------------|
| Balance, 12/31/2017 | | 921.79 |
| Receipts: | | |
| Deposits | 249,217.88 | |
| Interest | <u>1.25</u> | |
| TOTAL RECEIPTS | | <u>249,219.13</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$250,140.92</u> |
| | | |
| Expenditures: | | |
| Potter County Commissioners | 25,708.12 | |
| MJ-IOTA | 1.59 | |
| Restitutions/Refunds | 56,035.08 | |
| Server Fee | 820.93 | |
| State of PA | 156,586.47 | |
| Fines & Civil Awards: | | |
| Schools: | | |
| Galeton | 50.00 | |
| Northern Potter | 51.78 | |
| Boroughs: | | |
| Galeton | 5,290.32 | |
| Ulysses | 620.30 | |
| Townships: | | |
| Abbott | 50.00 | |
| Bingham | 56.81 | |
| Harrison | 127.60 | |
| Hector | 25.00 | |
| Pike | 236.41 | |
| Ulysses | 50.00 | |
| West Branch | <u>150.00</u> | |
| TOTAL EXPENDITURES | | 245,860.41 |
| | | |
| BALANCE, 12/31/2018 | | 9,262.86 |
| | | |
| ACCOUNTS PAYABLE | | <u>(4,982.35)</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$250,140.92</u> |

MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03
PETTY CASH FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 47.43 |
| Receipts: | | |
| Potter County Commissioners | <u>1,630.03</u> | |
| TOTAL RECEIPTS | | <u>1,630.03</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,677.46</u> |
| | | |
| Expenditures: | | |
| Postage | 1,428.18 | |
| Supplies | <u>125.86</u> | |
| TOTAL EXPENDITURES | | 1,554.04 |
| | | |
| BALANCE, 12/31/2018 | | 76.02 |
| | | |
| ACCOUNTS RECEIVABLE | | <u>47.40</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,677.46</u> |

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
GENERAL FUND
2018 AUDIT

| | | |
|---|------------|---------------------------|
| Balance, 12/31/2017 | | 300.08 |
| Receipts: | | |
| Deposits | 95,468.12 | |
| Interest | <u>.04</u> | |
| TOTAL RECEIPTS | | <u>95,468.16</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$95,768.24</u> |
| | | |
| Expenditures: | | |
| Potter County Commissioners | 12,160.37 | |
| MJ-IOTA | .04 | |
| Restitutions/Refunds | 4,161.48 | |
| Server Fees | 888.55 | |
| State of PA | 70,389.91 | |
| Bank Service Fees | 108.00 | |
| Fines & Civil Awards: | | |
| Boroughs: | | |
| Oswayo | 106.45 | |
| Shinglehouse | 948.61 | |
| Townships: | | |
| Allegany | 425.00 | |
| Clara | 12.95 | |
| Genesee | 180.60 | |
| Hebron | 314.26 | |
| Oswayo | 95.55 | |
| Pleasant Valley | 75.00 | |
| Roulette | 5,067.59 | |
| Sharon | 139.65 | |
| TOTAL EXPENDITURES | | 95,074.01 |
| | | |
| BALANCE, 12/31/2018 | | 1,872.00 |
| | | |
| ACCOUNTS PAYABLE | | <u>(1,177.77)</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$95,768.24</u> |

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
PETTY CASH FUND
2018 AUDIT

| | | |
|---|-----------------|--------------------------|
| Balance, 12/31/2017 | | 99.15 |
| Receipts: | | |
| Potter County Commissioners | <u>1,095.31</u> | |
| TOTAL RECEIPTS | | <u>1,095.13</u> |
| | | |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,194.46</u> |
| | | |
| Expenditures: | | |
| Garbage/Supplies | 11.03 | |
| Postage | <u>983.43</u> | |
| TOTAL EXPENDITURES | | 994.46 |
| | | |
| BALANCE, 12/31/2018 | | 100.34 |
| | | |
| ACCOUNTS RECEIVABLE | | <u>99.66</u> |
| | | |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,194.46</u> |

HUMAN SERVICES GENERAL & PAYROLL FUND
2018 AUDIT

| | | |
|--|------------------|------------------------------|
| Balance, 12/31/2017 | | (91,393.69) |
| Receipts: | | |
| Investor Savings | 6,732,514.02 | |
| Transportation Account (Close NW Account) | 6,774.70 | |
| Payroll | 51,383.49 | |
| Prior Years Void Checks | 2,751.81 | |
| Interest | <u>2,969.39</u> | |
| TOTAL RECEIPTS | | <u>6,796,393.41</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$6,704,999.72</u> |
| Salaries & Benefits: | | |
| Delaware Valley Health Trust | 586,587.08 | |
| Employer's Share of FICA/Medicare | 153,600.64 | |
| Insurance (PCORP) | 5,029.00 | |
| Life Insurance | 10,944.99 | |
| Potter County Employee's Retirement Fund | 137,230.16 | |
| Salaries | 2,001,277.61 | |
| Unemployment Compensation (CCAP) | 25,300.75 | |
| Workmen's Compensation (PCOMP) | 5,116.00 | |
| Programs: | | |
| Administrative | 76,025.70 | |
| Aging | 608,778.20 | |
| Children & Youth | 496,392.43 | |
| Coordinated Services | 205,592.64 | |
| Drug & Alcohol | 156,033.96 | |
| Intellectual Disabilities (MR) | 360,471.28 | |
| Medical Assistance Transportation Program (MA) | 518,051.85 | |
| Mental Health | 700,487.02 | |
| Other Expenditures: | | |
| Commonwealth of PA (Return of Funds) | 58,559.00 | |
| County of Potter (Interest on TA Loan) | 4,752.00 | |
| County of Potter (Maintenance) | 36,420.00 | |
| Potter County Commissioners (TA Loan) | 300,000.00 | |
| Direct Deposit Service Fees | 200.00 | |
| Investor Savings (Close NW Account) | 102,720.12 | |
| Utilities | <u>46,514.02</u> | |
| TOTAL EXPENDITURES | | 6,596,084.45 |
| BALANCE, GENERAL FUND, 12/31/2018 | | 248,353.40 |
| BALANCE, PAYROLL ACCOUNT, 12/31/2018 | | 2,364.32 |
| ACCOUNTS RECEIVABLE | | 4,863.56 |
| ACCOUNTS PAYABLE | | <u>(146,666.01)</u> |
| TOTAL EXPENDITURES & BALANCES | | <u>\$6,704,999.72</u> |

HUMAN SERVICES INVESTORS SAVINGS FUND
2018 AUDIT

| | | |
|---|-------------------|------------------------------|
| Balance, 12/31/2017 | | 107,554.70 |
| Receipts: | | |
| Commonwealth of PA | 3,149,241.54 | |
| Deposits | 113,581.72 | |
| Payroll | 409.77 | |
| Tax Anticipation Loan | 300,000.00 | |
| Potter County Commissioners | 596,000.00 | |
| Interest | 1,313.77 | |
| Transfers: | | |
| Aging | 5,083.83 | |
| Children & Youth | 1,081,539.44 | |
| Drug & Alcohol | 30,853.58 | |
| Early Intervention | 54,308.61 | |
| Food Program | 36,223.39 | |
| Intellectual Disabilities | 61,745.44 | |
| MATP | 922,840.67 | |
| Mental Health | 224,505.50 | |
| NW General Fund Account (Closed) | <u>102,720.12</u> | |
| TOTAL RECEIPTS | | <u>6,680,367.38</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$6,787,922.08</u> |
| Expenditures: | | |
| Transfers: | | |
| Human Services General Fund | 6,732,514.02 | |
| Payroll Account | <u>53,240.49</u> | |
| TOTAL EXPENDITURES | | 6,785,754.51 |
| BALANCE, 12/31/2018 | | <u>2,167.57</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$6,787,922.08</u> |

HUMAN SERVICES MENTAL HEALTH FUND
2018 AUDIT

| | | |
|---|---------------------|------------------------------|
| Balance, 12/31/2017 | | 157,796.47 |
| Receipts: | | |
| Deposits | 960,715.40 | |
| Interest | <u>1,723.10</u> | |
| TOTAL RECEIPTS | | <u>962,438.50</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,120,234.97</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>1,061,445.50</u> | |
| TOTAL EXPENDITURES | | 1,061,445.50 |
| BALANCE, 12/31/2018 | | <u>58,789.47</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,120,234.97</u> |

HUMAN SERVICES FOOD PROGRAM FUND
2018 AUDIT

| | | |
|---|------------------|---------------------------|
| Balance, 12/31/2017 | | 16,114.42 |
| Receipts: | | |
| Deposits | 37,695.28 | |
| Interest | <u>50.33</u> | |
| TOTAL RECEIPTS | | <u>37,745.61</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$53,860.03</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>46,126.88</u> | |
| TOTAL EXPENDITURES | | 46,126.88 |
| BALANCE, 12/31/2018 | | <u>7,733.15</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$53,860.03</u> |

HUMAN SERVICES EARLY INTERVENTION FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | 74,048.03 |
| Receipts: | | |
| Deposits | 287,937.49 | |
| Interest | <u>1,148.82</u> | |
| TOTAL RECEIPTS | | <u>289,086.31</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$363,134.34</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>298,820.79</u> | |
| TOTAL EXPENDITURES | | 298,820.79 |
| BALANCE, 12/31/2018 | | <u>64,313.55</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$363,134.34</u> |

HUMAN SERVICES INTELLECTUAL DISABILITIES FUND
2018 AUDIT

| | | |
|---|------------------|----------------------------|
| Balance, 12/31/2017 | | 141,898.87 |
| Receipts: | | |
| Deposits | 520,316.01 | |
| Interest | <u>1,704.11</u> | |
| TOTAL RECEIPTS | | <u>522,020.12</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$663,918.99</u> |
| Expenditures: | | |
| Transfers: | | |
| Children & Youth | 46,242.00 | |
| Drug & Alcohol | 27,289.00 | |
| Investor Savings | 518,863.44 | |
| Mental Health | <u>12,833.00</u> | |
| TOTAL EXPENDITURES | | 605,227.44 |
| BALANCE, 12/31/2018 | | <u>58,691.55</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$663,918.99</u> |

HUMAN SERVICES DRUG & ALCOHOL FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | 9,284.05 |
| Receipts: | | |
| Deposits | 357,017.18 | |
| Interest | <u>82.13</u> | |
| TOTAL RECEIPTS | | 357,099.31 |
| TOTAL RECEIPTS & BALANCE | | <u>\$366,383.36</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>340,148.35</u> | |
| TOTAL EXPENDITURES | | 340,148.35 |
| BALANCE, 12/31/2018 | | <u>26,235.01</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$366,383.36</u> |

HUMAN SERVICES MEDICAL ASSISTANCE
TRANSPORTATION PROGRAM FUND (MATP)
2018 AUDIT

| | | |
|---|-----------------|------------------------------|
| Balance, 12/31/2017 | | 311,262.94 |
| Receipts: | | |
| Deposits | 849,465.84 | |
| Interest | <u>2,401.66</u> | |
| TOTAL RECEIPTS | | <u>851,867.50</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,163,130.44</u> |
| Expenditures: | | |
| Transfers: | | |
| Children & Youth | 161,230.00 | |
| Investor Savings | 922,840.67 | |
| Transportation | <u>2,392.84</u> | |
| TOTAL EXPENDITURES | | 1,086,463.51 |
| BALANCE, 12/31/2018 | | <u>76,666.93</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,163,130.44</u> |

HUMAN SERVICES AGING FUND
2018 AUDIT

| | | |
|---|-------------------|----------------------------|
| Balance, 12/31/2017 | | 6,158.56 |
| Receipts: | | |
| Deposits | 157,062.74 | |
| Interest | <u>247.52</u> | |
| TOTAL RECEIPTS | | <u>157,310.26</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$163,468.82</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>130,000.00</u> | |
| TOTAL EXPENDITURES | | 130,000.00 |
| BALANCE, 12/31/2018 | | <u>33,468.82</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$163,468.82</u> |

HUMAN SERVICES TRANSPORTATION FUND
2018 AUDIT

| | | |
|---|-----------------|---------------------------|
| Balance, 12/31/2017 | | 11,272.82 |
| Receipts: | | |
| Deposits | 26,348.82 | |
| Interest | 24.29 | |
| Prior Years Void Checks | <u>1,209.52</u> | |
| TOTAL RECEIPTS | | <u>27,582.63</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$38,855.45</u> |
| Expenditures: | | |
| Area Agency on Aging | 2,694.67 | |
| Medical Assistance Transportation Program | 23,654.15 | |
| Human Services General Fund (closed NW account) | <u>6,774.70</u> | |
| TOTAL EXPENDITURES | | 33,123.52 |
| BALANCE, 12/31/2018 | | 5,731.93 |
| ACCOUNTS RECEIVABLE | | 1,394.88 |
| ACCOUNTS PAYABLE | | <u>(1,394.88)</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$38,855.45</u> |

HUMAN SERVICES CHILDREN & YOUTH FUND
2018 AUDIT

| | | |
|---|---------------------|------------------------------|
| Balance, 12/31/2017 | | 80,692.12 |
| Receipts: | | |
| Deposits | 1,247,425.79 | |
| Interest | <u>494.18</u> | |
| TOTAL RECEIPTS | | <u>1,247,919.97</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$1,328,612.09</u> |
| Expenditures: | | |
| Transfers: | | |
| Investor Savings | <u>1,262,268.90</u> | |
| TOTAL EXPENDITURES | | 1,262,268.90 |
| BALANCE, 12/31/2018 | | <u>66,343.19</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$1,328,612.09</u> |

HUMAN SERVICES PETTY CASH FUND
2018 AUDIT

| | | |
|---|---------------|------------------------|
| Balance, 12/31/2017 | | 447.40 |
| Receipts: | | |
| Deposits | <u>385.95</u> | |
| TOTAL RECEIPTS | | <u>385.95</u> |
| TOTAL RECEIPTS & BALANCE | | <u>\$833.35</u> |
| Expenditures: | | |
| Children & Youth | 51.32 | |
| Coordinated Services | 42.85 | |
| Human Services | 65.23 | |
| Mental Health | <u>203.60</u> | |
| TOTAL EXPENDITURES | | 363.00 |
| BALANCE, 12/31/2018 | | <u>470.35</u> |
| TOTAL EXPENDITURES & BALANCE | | <u>\$833.35</u> |

AUDITORS' FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices approved satisfactory against General Ledger.
- Meal reimbursements for in-County purchases were found, approved by Commissioners and paid. This is a breach of the Union Contract (Pg. 31, Section 9, No. 4, Meal Allowance) and must be reimbursed.

OPINIONS:

- Inventory should be kept for each department. Suggest through computer program.
- There should be dual control on all bank accounts, one being an elected official or deputy. Two signatures required on all checks.

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 2018.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS

Jeanette E. Stuckey

Jeanette E. Stuckey, Chairman

Pauline A. Kleintop

Pauline A. Kleintop

Michele L. Gledhill

Michele L. Gledhill