

# POTTER COUNTY

## 2019

### AUDIT



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## **2019 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 2019. 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](http://www.pottercountypa.net).

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

**COUNTY GENERAL FUND RECEIPTS - 2019**

Balance, 12/31/2018		<b>15,303,460.29</b>
Assets:		
Assets Accumulated	1,318,611.13	
Depreciation	<u>(786,007.51)</u>	
<b>TOTAL ASSETS</b>		<b><u>532,603.62</u></b>
<b>TOTAL BALANCE &amp; ASSETS</b>		<b><u>\$15,836,063.91</u></b>
Taxes:		
Real Estate Taxes, Current Duplicate	5,940,047.62	
Real Estate, Delinquent	471,612.08	
Hotel Excise Tax	6,503.58	
Impact Fee Tax Reduction	<u>200,000.00</u>	
<b>TOTAL TAXES</b>		<b>6,618,163.28</b>
<b>INTEREST ON INVESTMENTS</b>		<b>27,793.24</b>
<b>RENT OF BUILDINGS</b>		<b>120,455.00</b>
Grants and Gifts:		
Civil Defense (DES)	93,225.69	
Adult Probation OSP Supervision	18,260.54	
Grant in Aid (Juvenile)	49,242.00	
Grant in Aid (Adult Probation)	57,598.00	
AOPC-DUI & Drug Grant	15,478.28	
Prescription Drug Monitoring Grant-Coroner	5,000.00	
IP Grant	38,582.46	
Grants to Courts	45,590.00	
District Attorney State Reimbursement	116,544.35	
Domestic Relation IV-D	143,277.00	
USGS Baseline Water Project	2,985.00	
HAVA Grant	<u>17,785.99</u>	
<b>TOTAL GRANTS &amp; GIFTS</b>		<b>603,569.31</b>
Payments in Lieu of Taxes:		
Conservation & Natural Resources	536,736.82	
State Game Lands	22,435.59	
Clean and Green	640.00	
Fish Commission Properties	810.00	
Public Utility Taxes	5,679.17	
Galeton in Lieu of Taxes	<u>1,537.54</u>	
<b>TOTAL PAYMENTS IN LIEU OF TAXES</b>		<b>567,839.12</b>

Department Earnings:		
Adult Probation (Supervision Fees)	1,783.00	
Juvenile Probation	1,333.00	
Assessments	8,110.95	
Coroner	1,832.80	
Court costs, etc.	28,829.42	
District Attorney	294.75	
Election/Voter Registration Filing Fees	1,200.00	
Jail Room & Board/Cost Recovery	99,559.30	
GIS	38,008.00	
Magisterial District Judges	72,270.61	
Planning	3,415.00	
Prothonotary Criminal Master Account	134,308.05	
Prothonotary/Orphans Court	37,622.15	
Register & Recorder	153,344.68	
Sheriff	34,153.18	
Tax Claim Bureau	204,571.45	
Treasurer	<u>24,242.50</u>	
<b>TOTAL DEPARTMENT EARNINGS</b>		<b>844,878.84</b>
Miscellaneous Revenue:		
2018 Ledger Correction	1,450.00	
Gas Well Rental (National Fuel)	152.30	
Human Service Retirement Actuary	143,929.80	
Miscellaneous	1,940.39	
Insurance	112,531.69	
State Tax Equalization	55.00	
Capital Reserve	350,000.00	
Operational Reserve	460,000.00	
Austin Tower Lease	<u>47,543.81</u>	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>1,117,602.99</b>
Department Reimbursements:		
Human Service Maintenance	36,420.00	
Human Service Solicitor	16,800.00	
Liquid Fuels Administrative Fee	5,570.00	
CDBG Administrative Fee	17,466.16	
911 Wireless Fund	127,010.61	
Divorce Fund	<u>275,000.00</u>	
<b>TOTAL DEPARTMENT REIMBURSEMENTS</b>		<b>478,266.77</b>
<b>TOTAL RECEIPTS</b>		<b><u>10,378,568.55</u></b>
<b>TOTAL BEGINNING BALANCE, ASSETS &amp; RECEIPTS</b>		<b><u>\$26,214,632.46</u></b>

**COUNTY GENERAL FUND EXPENDITURES - 2019**

Commissioners:		
Salary of Commissioners	155,301.90	
Salary of Clerical Staff	160,360.61	
Benefits	134,410.05	
Association Dues	10,135.00	
Capital Outlay	1,333.99	
Conference & Training	1,392.99	
Contracted Services	14,147.26	
Office Expenditures	13,225.97	
Special Projects	15,021.30	
Travel	<u>11,585.72</u>	
<b>TOTAL COMMISSIONERS</b>		<b>516,914.79</b>
Solicitor:		
Contracted Services	<u>69,330.00</u>	
<b>TOTAL SOLICITOR</b>		<b>69,330.00</b>
Information Technology:		
Salary	62,129.05	
Benefits	20,604.83	
Contracted Services	52,180.00	
Office Expenditures	36,535.75	
Travel	<u>345.00</u>	
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>171,794.63</b>
County Buildings:		
Salary of Staff	171,616.53	
Benefits	101,980.71	
On Call Pay	1,200.00	
Contracted Services	32,994.79	
Maintenance & Repairs	5,589.00	
Materials & Supplies	35,132.47	
Rent	4,800.00	
Travel/Fuel	5,333.01	
Utilities	5,310.24	
Capital Outlay	75,141.44	
Purchase of Equipment	5,000.00	
Phone/Advertisement	<u>2,951.76</u>	
<b>TOTAL COUNTY BUILDINGS</b>		<b>447,049.95</b>
Voter Registration:		
Salary of Staff	23,798.35	
Benefits	9,929.33	
Contracted Services	213.74	
Conference & Training	700.00	
Office Expenditures	4,015.09	
Travel	68.50	
Capital Outlay	<u>241.52</u>	
<b>TOTAL VOTER REGISTRATION</b>		<b>38,966.53</b>

Elections:		
Salary of Staff	57,358.26	
Benefits	9,949.78	
Capital Outlay	50,000.00	
Conference & Training	2,760.00	
Contracted Services	30,249.94	
Office Expenditures	14,312.80	
Rent	1,400.00	
Travel	<u>4,257.50</u>	
<b>TOTAL ELECTIONS</b>		<b>170,288.28</b>

Tax Assessment:		
Salary of Officers	68,605.38	
Salary of Staff	23,184.90	
Benefits	51,307.88	
Conference & Training	950.00	
Contracted Services	12,519.73	
Dues	230.00	
Office Expenditures	2,711.89	
Travel	2,280.39	
Vehicle Lease/Maintenance	<u>145.46</u>	
<b>TOTAL TAX ASSESSMENT</b>		<b>161,935.63</b>

Mapping/GIS:		
Salary of Officers	80,335.06	
Benefits	33,118.89	
Association Dues	200.00	
Contracted Services	26,830.80	
Conference & Training	410.00	
Office Expenditures	2,744.66	
Travel	<u>2,426.23</u>	
<b>TOTAL MAPPING/GIS</b>		<b>146,065.64</b>

Treasurer:		
Salary of Officer	51,767.30	
Salary of Deputy/Staff	37,514.28	
Benefits	39,397.78	
Conference & Training	500.00	
Contracted Services	3,073.00	
Dues	400.00	
Office Expenditures	2,032.79	
Travel	<u>1,544.70</u>	
<b>TOTAL TREASURER</b>		<b>136,229.85</b>

Tax Claim Bureau:		
Salary of Officers	4,224.48	
Salary of Clerks	49,931.97	
Benefits	37,262.50	
Contracted Services	14,003.72	
Dues	125.00	
Judicial Tax Sale	2,260.00	
Office Expenditures	<u>27,887.10</u>	
<b>TOTAL TAX CLAIM BUREAU</b>		<b>135,694.77</b>



Tax Collectors:		
Commission on Taxes	90,617.00	
FICA	6,932.16	
Office Expenditures	<u>5,504.43</u>	
<b>TOTAL TAX COLLECTORS</b>		<b>103,053.59</b>
Auditors:		
Salaries	72,423.15	
Benefits	41,417.82	
Conference & Training	617.05	
Dues	400.00	
Office Expenditures	263.86	
Travel	9,673.62	
Contracted Services	<u>104.61</u>	
<b>TOTAL AUDITORS</b>		<b>124,900.11</b>
Single Audit:		
State Conducted	<u>24,505.00</u>	
<b>TOTAL SINGLE AUDIT</b>		<b>24,505.00</b>
Planning & Zoning:		
Salary of Director	21,854.56	
Salary of Clerk	26,199.18	
Benefits	25,810.28	
Contracted Services	6,709.08	
Dues	1,000.00	
Office Expenditures	3,785.37	
Travel	1,595.42	
USGS Baseline Water Project	<u>2,349.14</u>	
<b>TOTAL PLANNING &amp; ZONING</b>		<b>89,303.03</b>
Register of Wills & Recorder of Deeds:		
Salary of Register & Recorder	59,162.22	
Salary of Deputies	43,738.03	
Benefits	55,812.69	
Capital Outlay	7,437.58	
Dues	400.00	
Conference & Training	1,150.00	
Contracted Services	15,292.93	
Office Expenditures	3,425.75	
Travel	<u>952.36</u>	
<b>TOTAL REGISTER &amp; RECORDER</b>		<b>187,371.56</b>
Gunzburger Building:		
Contracted Services	18,299.37	
Materials & Supplies	40,367.84	
Telephone	36,665.17	
Utilities	86,307.69	
Purchase of Equipment	<u>893.49</u>	
<b>TOTAL GUNZBURGER BUILDING</b>		<b>182,533.56</b>

Mapleview Complex:			
Contracted Services	1,150.00		
Materials & Supplies	3,810.29		
Utilities	<u>5,536.47</u>		
<b>TOTAL MAPLEVIEW COMPLEX</b>			<b>10,496.76</b>
Courthouse Building:			
Capital Outlay	1,500.00		
Contracted Services	8,059.52		
Equipment Maintenance	257.32		
Materials & Supplies	8,047.31		
Utilities	<u>26,768.60</u>		
<b>TOTAL COURTHOUSE BUILDING</b>			<b>44,632.75</b>
Modular Buildings:			
Capital Outlay	837.00		
Contracted Services	1,408.60		
Materials & Supplies	8,106.06		
Utilities	<u>15,226.31</u>		
<b>TOTAL MODULAR BUILDINGS</b>			<b>25,577.97</b>
EMA/Maintenance Storage Building:			
Materials & Supplies	392.58		
Utilities	<u>2,293.78</u>		
<b>TOTAL EMA/MAINTENANCE STORAGE BUILDING</b>			<b><u>2,686.36</u></b>
<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>			<b><u>\$2,789,330.76</u></b>
Sheriff:			
Salary of Sheriff	52,051.72		
Salary of Deputies/Secretary	121,745.56		
Benefits	69,823.48		
Dues	825.00		
Contracted Services	8,232.34		
Office Expenditures	5,804.50		
Travel	4,606.31		
Uniforms	434.08		
Vehicle Lease/Maintenance	13,697.89		
Capital Outlay	1,128.48		
Conference & Training	<u>800.00</u>		
<b>TOTAL SHERIFF</b>			<b>279,149.36</b>
Security Guards:			
Salary of Guards	35,075.52		
Benefits	4,254.89		
Office Expenditures	<u>100.00</u>		
<b>TOTAL SECURITY GUARDS</b>			<b>39,430.41</b>

Coroner:		
Salary of Coroner	22,456.46	
Benefits	17,452.22	
Dues	500.00	
Conference & Training	140.00	
Contracted Services	1,600.00	
Office Expenditures	852.07	
Postmortem Expenditures	2,662.12	
Prescription Drug Monitoring Program	584.80	
Viewings & Investigations	1,400.00	
Travel	<u>959.65</u>	
<b>TOTAL CORONER</b>		<b>48,607.32</b>
Prothonotary/Clerk of Courts:		
Salary of Prothonotary	59,162.22	
Salary of Deputy/Clerks	62,293.10	
Arbitrations	475.00	
Benefits	57,708.98	
Capital Outlay	1,083.00	
Conference & Training	375.00	
Dues	800.00	
Contracted Services	25,373.40	
DUI Lab Fees	6,567.00	
Juror Fees, Meals, Mileage	4,000.00	
NMS Fees	28,100.38	
Office Expenditures	10,385.62	
Travel	<u>752.40</u>	
<b>TOTAL PROTHONOTARY/CLERK OF COURTS</b>		<b>257,076.10</b>
Domestic Relations:		
Salary of Officer	51,070.76	
Salary of Staff	51,065.18	
Benefits	50,594.10	
Contracted Services	2,415.59	
Office Expenditures	10,391.19	
Rent	11,400.00	
Utilities/Telephone	12,261.66	
Travel	<u>1,278.06</u>	
<b>TOTAL DOMESTIC RELATIONS</b>		<b>190,476.54</b>
Public Defender:		
Salary of Public Defender	67,749.24	
Salary of Clerk	34,903.82	
Benefits	39,150.50	
Contracted Services	34,726.00	
Court Appointed Counsel Fees	32,095.69	
Dues	525.00	
Office Expenditures	2,027.19	
Travel	<u>886.00</u>	
<b>TOTAL PUBLIC DEFENDER</b>		<b>212,063.44</b>

District Attorney:		
Salary of District Attorney	182,184.08	
Salary of Assistant District Attorney	36,049.78	
Salary of Clerks	53,212.81	
Autopsy	7,341.12	
Benefits	72,252.35	
Conference & Training	1,005.00	
Contracted Services	15,724.62	
Detective	17,499.96	
Dues	1,644.47	
Investigations/Communications	18,350.04	
Office Expenditures	5,840.34	
Prisoner Transport	18,372.64	
Travel	4,230.20	
Victim Services:		
Materials & Supplies	<u>1,974.31</u>	
<b>TOTAL DISTRICT ATTORNEY</b>		<b>435,681.72</b>
Law Library:		
Books & Updated References	<u>43,588.88</u>	
<b>TOTAL LAW LIBRARY</b>		<b>43,588.88</b>
Courts:		
Salary of Staff	107,869.93	
Benefits	39,750.16	
Contracted Services	17,379.35	
Court Appointed Counsel Fees	59,536.25	
Dues	175.00	
Mediation	8,222.50	
Office Expenditures	8,521.96	
Psychological/Medicals	1,976.30	
Conference & Training	210.00	
Travel	132.37	
Transcript Fees	4,730.50	
Capital Outlay	3,897.00	
Jury Expenditures:		
Fees & Mileage	4,085.29	
Postage	<u>1,305.65</u>	
<b>TOTAL COURTS</b>		<b>257,792.26</b>
Magisterial District Judge Annette Easton:		
Income to County: \$29,476.28		
Expenditures to County:		
Salary of Staff	48,241.96	
Benefits	35,220.50	
Bond	100.00	
Contracted Services	1,609.41	
Office Expenditures	5,077.20	
Rent	8,100.00	
Utilities/Telephone	2,669.46	
Travel	71.78	
Capital Outlay	<u>796.56</u>	
<b>TOTAL MDJ ANNETTE EASTON</b>		<b>101,886.87</b>

Magisterial District Judge Kari McCleaff:

Income to County: \$13,394.87

Expenditures to County:

Salary of Staff	21,859.02
Benefits	17,442.71
Constable Fees	146.25
Contracted Services	1,651.47
Office Expenditures	5,075.93
Petty Cash	54.30
Rent	9,450.00
Travel	68.50
Utilities/Telephone	6,511.97
Bonds	<u>100.00</u>

**TOTAL MDJ KARI McCLEAFT**

**62,360.15**

Magisterial District Judge Christopher Kalacinski:

Income to County: \$29,399.46

Expenditures to County:

Salary of Staff	27,839.76
Benefits	18,300.53
Constable Fee	407.51
Contracted Services	4,423.61
Office Expenditures	5,712.06
Rent	9,000.00
Telephone/Utilities	6,498.80
Travel	<u>166.65</u>

**TOTAL MDJ CHRISTOPHER KALACINSKI**

**72,348.92**

**TOTAL JUDICIAL EXPENDITURES**

**\$2,000,461.97**

Adult Probation:

Salary of Officers	255,943.83
Salary of Clerical Staff	17,247.76
Salary/On Call	15,580.00
Benefits	137,903.67
Capital Outlay	1,342.80
Conference & Training	927.50
Vehicle Lease/Maintenance	1,207.80
Contracted Services	8,278.09
Dues	645.00
Court Reporting Network	3,075.00
In House Detention	5,364.10
Office Expenditures	5,967.77
System Improvement Grant	1,000.00
Travel	5,088.75

AOPC:

DUI Grant	9,457.70
Drug Grant	8,180.58

IP Grant:

Consultants	9,191.25
Supplies & Operating Expense	10,419.60
Travel/Gas	9,121.06
Personnel	<u>6,206.00</u>

**TOTAL ADULT PROBATION**

**512,148.26**

Juvenile Probation:		
Salary of Officers	77,869.81	
Salary of Clerical Staff	17,282.73	
Benefits	49,432.20	
Dues	200.00	
Conference & Training	855.00	
Contracted Services	1,311.67	
Office Expenditures	1,753.95	
Travel	<u>2,290.66</u>	
<b>TOTAL JUVENILE PROBATION</b>		<b>150,996.02</b>
County Jail:		
Salary of Officers/Staff/Clerks	706,400.80	
Benefits	291,127.35	
Conference & Training	1,600.00	
Contracted Services	68,987.14	
Office Expenditures	39,138.57	
Prisoner Board Expenditures	282,458.77	
Prisoner Medical Expenditures	91,633.27	
Norther Tier Childrens Home (Womens Board)	189,840.00	
Uniforms/Boot & Clothing Allowance	3,300.18	
Utilities/Telephone	64,584.82	
Travel	3,077.56	
Dues	<u>135.00</u>	
<b>TOTAL COUNTY JAIL</b>		<b><u>1,742,283.46</u></b>
<b>TOTAL CORRECTIONS EXPENDITURES</b>		<b><u>\$2,405,427.74</u></b>
Community Development:		
Salary	29,886.27	
Benefits	15,807.14	
Travel	749.18	
Office Expenditures	4,718.14	
Conference & Training	1,769.35	
Special Projects	<u>1,000.00</u>	
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>53,930.08</b>
Communications:		
Salary of Staff	36,524.54	
Benefits	18,576.81	
Land Lease	39,376.75	
Office Expenditures	2,111.19	
Utilities	<u>25,079.53</u>	
<b>TOTAL COMMUNICATIONS</b>		<b>121,668.82</b>

Department of Emergency Services:		
Salary of Officer	80,378.24	
Salary of Staff	41,047.32	
Benefits	59,828.71	
Capital Outlay	5,135.29	
Conference & Training	1,297.34	
Contracted Services	11,230.81	
Dues	447.50	
Office Expenditures	2,379.65	
Travel	2,317.00	
Utilities/Telephone	<u>6,626.46</u>	
<b>TOTAL DEPARTMENT OF EMERGENCY SERVICES</b>		<b>210,688.32</b>
Military Affairs:		
Salary of Officer	14,855.28	
Benefits	1,574.39	
Burial of Vets/Flags/Headstone Bases	6,648.40	
Conference & Training	150.00	
Veterans Programs	4,774.67	
Dues	200.00	
Office Expenditures	2,504.58	
Travel	4.00	
Contracted Services	<u>265.00</u>	
<b>TOTAL MILITARY AFFAIRS</b>		<b>30,976.32</b>
Veterans Affairs Clinic		
Utilities	9,180.82	
Materials & Supplies	3,283.94	
Contracted Services	<u>1,892.06</u>	
<b>TOTAL VA CLINIC</b>		<b>14,356.82</b>
Employers Share of Benefits:		
Retirement Fund Contribution	399,805.00	
Other	2,013.40	
CCAP (PAUC)	<u>2,221.93</u>	
<b>TOTAL EMPLOYER SHARE OF BENEFITS</b>		<b>399,596.47</b>
Insurance:		
Building/Equipment	<u>188,312.66</u>	
<b>TOTAL INSURANCE</b>		<b>188,312.66</b>

Appropriation Expenses:		
Area Transportation Authority	32,404.50	
Austin Dam Memorial Association	1,500.00	
Conservation District	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	525,000.00	
North Fork Dam	10,000.00	
Pennsylvania Wilds Initiative	1,500.00	
Potter-Tioga Library	55,000.00	
Saulter Preserve	1,500.00	
A Way Out	3,000.00	
Cooperative Extension	<u>122,500.00</u>	
<b>TOTAL APPROPRIATION EXPENSES</b>		<b>853,904.50</b>
Miscellaneous Expenses:		
DUI Program	1,000.00	
Reimbursements/Refunds	341.18	
Sinking Fund	587.91	
Capital Reserve Reimbursement	250,000.00	
Operational Reserve Reimbursement	<u>300,000.00</u>	
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>551,929.09</b>
Loan Payments:		
EMA/Maintenance Storage Building		
Principal	7,526.45	
Interest	54.80	
911 System Upgrade		
Principal	400,678.89	
Interest	<u>174,635.26</u>	
<b>TOTAL LOAN PAYMENTS</b>		<b>582,895.40</b>
Capital Projects:		
Departmental Development	38,731.55	
Business/Education Initiative	<u>25,000.00</u>	
<b>TOTAL CAPITAL PROJECTS</b>		<b><u>63,731.55</u></b>
<b>TOTAL OTHER EXPENDITURES</b>		<b><u>\$3,071,990.03</u></b>
<b>TOTAL BALANCE OF ALL EXPENDITURES</b>		<b>\$10,267,210.50</b>
Capital Assets, 12/31/2019	15,424,912.64	
Balance in Checking Account, 12/31/2019	139,860.55	
Balance in Payroll Account, 12/31/2019	—	
Accounts Receivable	604,363.41	
Accounts Payable	(251,517.20)	
Due from Other Funds	812.75	
Prepaid Expense	<u>28,989.81</u>	
<b>GENERAL FUND BALANCE, 12/31/2019</b>		<b><u>15,947,421.96</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$26,214,632.46</u></b>



**COUNTY REVENUES BUDGET - 2019**

	<b>BUDGET</b>	<b>ACTUAL</b>
Human Services	52,120.00	53,220.00
Community Development	30,000.00	17,466.16
Veterans Affairs Revenue	100.00	100.00
GIS Department	46,000.00	39,008.00
Communications	45,926.00	47,543.81
DES	93,307.00	93,225.69
Liquid Fuels	5,100.00	5,570.00
Potter County 911	12,000.00	126,010.61
Real Estate-Delinquent	505,000.00	471,612.08
Real Estate-Current	6,084,719.00	6,140,047.62
Hotel Tax Income	3,500.00	6,503.58
Court Costs, etc.	29,400.00	28,829.42
Planning/Subdivision Fees	5,065.00	6,400.00
Retirement Actuary	135,000.00	143,929.80
Interest on Bank Balances	25,000.00	27,793.24
Rent: Buildings/Property	132,200.00	120,455.00
Adult Probation	87,009.00	113,441.74
Juvenile Probation Program	50,828.00	50,575.00
Courts	45,000.00	45,590.00
Domestic Relations IV-D	164,000.00	143,277.00
District Attorney	117,545.00	116,839.10
Adult Probation/OSP Supervision	32,500.00	18,260.54
Treasurer	20,450.00	24,242.50
Recorder of Deeds	206,000.00	153,344.68
Sheriff	105,050.00	133,712.48
Coroner	3,000.00	6,832.80
Prothonotary/Orphans Court	38,700.00	37,622.15
Gas Well Impact Fee	200,000.00	
District Justice	76,000.00	72,270.61
Elections	19,786.00	18,985.99
Criminal Master Account	191,865.00	134,308.05
Tax Claim Bureau-Fees & Costs	238,500.00	204,140.45
Assessment Fees	19,000.00	8,750.95
County Tax Collection		431.00
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
Galeton In Lieu of Taxes	2,650.00	1,537.54
Public Utility Realty Tax	6,500.00	5,679.17
State Tax Equalization Board	100.00	55.00
Gas Well Rental	153.00	152.30
Sale of Property, etc.	3,500.00	
Other Miscellaneous Revenue	15,000.00	1,840.39
Insurance	144,790.00	112,531.69
Tax Anticipation Loan	500,000.00	
Capital Reserve	50,000.00	350,000.00
Divorce Fund		275,000.00
Operational Reserve	<u>250,000.00</u>	<u>460,000.00</u>
<b>TOTAL REVENUE</b>	<b><u>\$10,352,862.00</u></b>	<b><u>\$10,377,118.55</u></b>

**COUNTY EXPENDITURES BUDGET - 2019**

	<b>BUDGET</b>	<b>ACTUAL</b>
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>
<b>TOTAL EXPENDITURES</b>	<b><u>\$9,858,646.00</u></b>	<b><u>\$9,053,051.75</u></b>

**TAX STATEMENT - 2019**

Assessed Valuation of Potter County:		
Real Estate	348,045,278.00	
<b>TOTAL ASSESSED VALUATION</b>		<b>\$348,045,278.00</b>
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	18.5	
Current Tax Levy:		
Real Estate	6,438,837.64	
<b>TOTAL CURRENT TAX LEVY</b>		<b>\$6,438,837.64</b>

**SINKING FUND LOAN - 2019**

Year of Issue: 2003	<b>Original Amount: \$85,000.00</b>	
Amount Outstanding, 12/31/2018		<b>657.86</b>
Principal Paid During, 2019		<b>(647.27)</b>
Principal Adjustment		<b><u>(10.59)</u></b>
Amount Outstanding, 12/31/2019		—
Interest Paid, 2019	\$2.56	

**EMA/MAINTENANCE STORAGE BUILDING LOAN - 2019**

Year of Issue: 2014	<b>Original Amount: \$85,000.00</b>	
Amount Outstanding, 12/31/2018		<b>7,585.86</b>
Principal Paid During, 2019		<b>(7,526.45)</b>
Principal Adjustment		<b><u>(59.41)</u></b>
Amount Outstanding, 12/31/2019		—
Interest Paid, 2019	\$54.80	

**LEPC FORD TRUCK LOAN - 2019**

Year of Issue: 2012	<b>Original Amount: \$23,000.00</b>	
Amount Outstanding, 12/31/2018		<b>2,441.36</b>
Principal Paid During, 2019		<b>(2,429.57)</b>
Principal Adjustment		<b><u>(11.79)</u></b>
Amount Outstanding, 12/31/2019		—
Interest Paid, 2019	\$32.15	

**TAX ANTICIPATION LOAN - 2019**

Year of Issue: 2019	<b>Original Borrowing Limit Amount: \$1,000,000.00</b>	
Potter County Human Services Borrowed, 2019		<b>400,000.00</b>
Principal Paid by Potter County Human Services, 2019		<b><u>(400,000.00)</u></b>
Amount Outstanding, 12/31/2019		
Interest Paid by Potter County Human Services, 2019	\$9,059.69	

**911 SYSTEM UPGRADE LOAN - 2019**

Year of Issue: 2018	<b>Original Amount: 3,800,000.00</b>	
Amount Outstanding, 12/31/2018		<b>3,800,000.00</b>
Principal Paid During, 2019		<b><u>(400,678.89)</u></b>
Amount Outstanding, 12/31/2019		<b><u>3,399,321.11</u></b>
Interest Paid, 2019	174,635.26	

**COUNTY REAL ESTATE TAX - 2019**

<b>Townships/Boroughs</b>	<b>Duplicate/Additions Abatements/Penalty</b>	<b>Cash Collected</b>	<b>Discount</b>	<b>Returned</b>	<b>Total</b>
Abbott	208,237.03	188,725.67	3,399.19	16,112.14	208,237.00
Allegany	218,832.37	206,877.50	3,302.05	8,652.85	218,832.40
Austin	94,947.99	74,420.08	1,035.33	19,492.31	94,947.72
Bingham	256,368.24	238,478.37	4,023.94	13,865.93	256,368.24
Clara	96,308.13	84,175.39	1,428.20	10,704.53	96,308.12
Coudersport 1&2	651,998.02	591,538.10	10,333.78	50,126.15	651,998.03
Eulalia	396,864.52	374,392.60	6,795.27	15,676.67	396,864.54
Galeton 1&2	211,522.52	176,722.99	2,832.72	31,966.84	211,522.55
Genesee	272,651.41	248,816.33	4,091.49	19,743.64	272,651.46
Harrison	341,274.59	307,984.02	4,922.40	28,368.18	341,274.60
Hebron	296,703.57	262,078.94	4,545.62	30,078.97	296,703.53
Hector	219,003.18	199,050.64	3,469.86	16,482.73	219,003.23
Homer	202,116.65	192,121.40	3,593.95	6,401.30	202,116.65
Keating	167,032.14	156,883.62	2,733.59	7,414.97	167,032.18
Oswayo Borough	24,741.75	19,466.23	306.85	4,968.69	24,741.77
Oswayo Township	143,301.66	130,407.92	2,276.10	10,617.65	143,301.67
Pike Township	172,111.08	165,152.75	2,958.32	4,000.03	172,111.10
Pleasant Valley	48,670.99	43,910.36	726.81	4,033.80	48,670.97
Portage	70,321.68	65,857.76	1,131.40	3,332.54	70,321.70
Roulette	332,452.03	286,973.79	4,756.79	40,721.54	332,452.12
Sharon	286,639.95	252,268.12	4,064.54	30,307.32	286,639.98
Shinglehouse	172,937.75	151,646.82	2,564.45	18,726.55	172,937.82
Stewardson	83,835.77	80,688.21	1,321.77	1,825.81	83,835.79
Summit	141,125.55	137,366.61	2,494.98	1,263.94	141,125.53
Sweden	358,262.22	324,160.22	5,374.12	28,727.94	358,262.28
Sylvania	83,542.25	76,980.27	1,314.50	5,247.46	83,542.23
Ulysses Borough	130,955.72	113,089.07	1,963.28	15,903.39	130,955.74
Ulysses Township	348,833.14	325,932.18	5,276.22	17,624.78	348,833.18
West Branch	327,977.99	307,124.82	5,406.46	15,446.72	327,978.00
Wharton	164,997.08	156,756.85	2,733.72	5,506.50	164,997.07
<b>TOTALS</b>	<b><u>\$6,524,566.97</u></b>	<b><u>\$5,940,047.63</u></b>	<b><u>\$101,177.70</u></b>	<b><u>\$483,341.87</u></b>	<b><u>\$6,524,567.20</u></b>

**Variation difference of \$.23 when balancing.**

**SAULTER PRESERVE FUND - 2019**

Balance, 12/31/2018		<b>4,062.86</b>
Receipts:		
Potter County Commissioners	1,500.00	
Rent	520.00	
Interest	<u>10.01</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,030.01</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,092.87</u></b>
Expenditures:		
Materials & Supplies	113.00	
Utilities	<u>355.45</u>	
<b>TOTAL EXPENDITURES</b>		<b>468.45</b>
<b>BALANCE, 12/31/2019</b>		<b>5,647.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(22.58)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$6,092.87</u></b>

**SINKING FUND - 2019**

Balance, 12/31/2018		<b>127.92</b>
Receipts:		
Potter County Commissioners	587.91	
Interest	<u>.05</u>	
<b>TOTAL RECEIPTS</b>		<b><u>587.96</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$715.88</u></b>
Expenditures:		
Principal	647.27	
Interest	2.56	
Satisfaction Fee	62.00	
Transfer to General Fund	<u>4.05</u>	
<b>TOTAL EXPENDITURES</b>		<b>715.88</b>
<b>BALANCE, 12/31/2019</b>		—
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$715.88</u></b>

**HOTEL EXCISE TAX FUND - 2019**

Balance, 12/31/2018		<b>(1,432.61)</b>
Receipts:		
Deposits	160,130.82	
2018 Correction	1,432.61	
Interest	<u>33.82</u>	
<b>TOTAL RECEIPTS</b>		<b><u>161,597.25</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$160,164.64</u></b>
Expenditures:		
Potter County Commissioners	6,503.58	
Potter/Tioga Visitors Association	<u>152,918.71</u>	
<b>TOTAL EXPENDITURES</b>		<b>159,422.29</b>
<b>BALANCE, 12/31/2019</b>		<b>12,032.53</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>28,817.70</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(40,107.88)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$160,164.64</u></b>

**FARMLAND PRESERVATION/ ROLL BACK FUND - 2019**

Balance, 12/31/2018		<b>58,967.80</b>
Receipts:		
Potter County Commissioners	10,000.00	
Rollback Tax	2,963.34	
Interest	<u>1,139.89</u>	
<b>TOTAL RECEIPTS</b>		<b><u>14,103.23</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$73,071.03</u></b>
Expenditures:		
Potter County Commissioners	4,650.00	
Travel	31.83	
Association Dues	50.00	
Appraisal Fees	2,800.00	
Office Expenses	<u>557.82</u>	
<b>TOTAL EXPENDITURES</b>		<b>8,089.65</b>
<b>BALANCE, 12/31/2019</b>		<b>68,825.04</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>831.34</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(4,675.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$73,071.03</u></b>

**OPERATIONAL RESERVE FUND - 2019**

Balance, 12/31/2018		<b>660,213.57</b>
Receipts:		
Potter County General Fund	340,000.00	
Interest	<u>5,963.68</u>	
<b>TOTAL RECEIPTS</b>		<b><u>345,963.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,006,177.25</u></b>
Expenditures:		
Potter County Commissioners	<u>500,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>500,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>506,177.25</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,006,177.25</u></b>

**NORTH FORK DAM FUND - 2019**

Balance, 12/31/2018		<b>8,595.05</b>
Receipts:		
Potter County Commissioners	10,000.00	
Interest	<u>23.68</u>	
<b>TOTAL RECEIPTS</b>		<b><u>10,023.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$18,618.73</u></b>
Expenditures:		
Contracted Services	6,000.00	
Utilities	<u>293.37</u>	
<b>TOTAL EXPENDITURES</b>		<b>6,293.37</b>
<b>BALANCE, 12/31/2019</b>		<b>12,347.68</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(22.32)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$18,618.73</u></b>



**CAPITAL PROJECTS FUND - 2019**

Balance, 12/31/2018		<b>404,883.54</b>
Receipts:		
Interest	<u>4,482.78</u>	
<b>TOTAL RECEIPTS</b>		<b><u>4,482.78</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$409,366.32</u></b>
Expenditures:		
Potter County Commissioners	<u>100,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>100,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>309,366.32</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$409,366.32</u></b>

**COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND - 2019**

Balance, 12/31/2018		
Receipts:		
Commonwealth of PA	<u>77,301.16</u>	
<b>TOTAL RECEIPTS</b>		<b><u>77,301.16</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$77,301.16</u></b>
Expenditures:		
Contracted Services	17,466.16	
SEDA-COG	<u>59,835.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>77,301.16</b>
<b>BALANCE, 12/31/2019</b>		
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$77,301.16</u></b>

**VICTIMS OF JUVENILE OFFENDERS FUND - 2019**

Balance, 12/31/2018		<b>6,292.90</b>
Receipts:		
Interest	<u>16.04</u>	
<b>TOTAL RECEIPTS</b>		<b><u>16.04</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,308.94</u></b>
Expenditures:		
Conference & Training	61.38	
Contracted Services	4,641.70	
Office Supplies	228.26	
Salaries/Benefits	427.56	
Travel	<u>57.35</u>	
<b>TOTAL EXPENDITURES</b>		<b>5,416.25</b>
<b>BALANCE, 12/31/2019</b>		<b>3,737.21</b>
<b>ACCOUNTS PAYABLE</b>		<b>(1,230.19)</b>
<b>DUE COUNTY</b>		<b><u>(1,614.33)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$6,308.94</u></b>

**JUVENILE RESTITUTION FUND - 2019**

Balance, 12/31/2018		<b>17,474.26</b>
Receipts:		
Deposit	380.41	
Interest	<u>35.02</u>	
<b>TOTAL RECEIPTS</b>		<b><u>415.43</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$17,889.69</u></b>
Expenditures:		
<b>TOTAL EXPENDITURES</b>		<b>—</b>
<b>BALANCE, 12/31/2019</b>		<b>17,509.28</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>380.41</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$17,889.69</u></b>

**RIGHTS AND SERVICE ACT FUND - 2019**

Balance, 12/31/2018		<b>24,848.33</b>
Receipts:		
Commonwealth of PA	45,569.11	
Fees	702.25	
Interest	<u>573.01</u>	
<b>TOTAL RECEIPTS</b>		<b><u>46,844.37</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$71,692.70</u></b>
Expenditures:		
Benefits	5,546.46	
Contracted Services	27,878.38	
Postage	502.95	
Conference & Training	368.18	
Travel	353.48	
Materials & Supplies	<u>1,008.58</u>	
<b>TOTAL EXPENDITURES</b>		<b>35,658.03</b>
<b>BALANCE, 12/31/2019</b>		<b>35,570.99</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>8,614.92</b>
<b>ACCOUNTS PAYABLE</b>		<b>(7,416.18)</b>
<b>DUE COUNTY</b>		<b><u>(735.06)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$71,692.70</u></b>

**VICTIM IMPACT PANEL FUND - 2019**

Balance, 12/31/2018		<b>21,610.59</b>
Receipts:		
Deposits	<u>4,130.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>4,130.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$25,740.59</u></b>
Expenditures:		
Conference & Training	472.93	
Materials/Supplies	21.62	
Rights and Service Act Fund	125.00	
Travel/Meals	<u>400.22</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,019.77</b>
<b>BALANCE, 12/31/2019</b>		<b><u>24,720.82</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$25,740.59</u></b>

**COUNTY OFFENDER SUPERVISION FUND - 2019**

Balance, 12/31/2018		<b>58,421.18</b>
Receipts:		
Clerk of Court Fees	26,333.03	
Interest	<u>1,202.24</u>	
<b>TOTAL RECEIPTS</b>		<b><u>27,535.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$85,956.45</u></b>
Expenditures:		
Materials & Supplies	100.00	
Potter County Commissioners	2,266.00	
Purchase of Equipment	<u>168.99</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,534.99</b>
<b>BALANCE, 12/31/2019</b>		<b>82,024.20</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,566.25</b>
<b>ACCOUNTY PAYABLE</b>		<b><u>(168.99)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$85,956.45</u></b>

**GAS WELL- HIGHWAY BRIDGE IMPROVEMENT FUND - 2019**

Balance, 12/31/2018		73,918.22
Receipts:		
Commonwealth of PA	40,000.00	
Interest	<u>1,325.51</u>	
<b>TOTAL RECEIPTS</b>		<b><u>41,325.51</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$115,243.73</u></b>
Expenditures:		
Pike Township	<u>30,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>30,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>85,243.73</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$115,243.73</u></b>

**GAS WELL IMPACT-CAPITAL RESERVE FUND - 2019**

Balance, 12/31/2018		1,078,281.25
Receipts:		
Commonwealth of PA (Gas Well)	396,948.20	
Commonwealth of PA (Greenways)	25,000.00	
Interest	<u>20,895.59</u>	
<b>TOTAL RECEIPTS</b>		<b><u>442,843.79</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,521,125.04</u></b>
Expenditures:		
Potter County Commissioners	200,000.00	
Greenways Recreational Improvements	6,000.00	
Emergency Preparedness	30,642.29	
Records Mgmt., GIS, Keymark IMR	<u>281,667.65</u>	
<b>TOTAL EXPENDITURES</b>		<b>518,309.94</b>
<b>BALANCE, 12/31/2019 GAS WELL IMPACT FEE</b>		<b>824,625.10</b>
<b>BALANCE, 12/31/2019 GREENWAYS</b>		<b><u>178,190.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,521,125.04</u></b>

**COUNTY LIQUID FUELS FUND - 2019**

Balance, 12/31/2018		<b>66,723.60</b>
Receipts:		
Commonwealth of PA	68,764.08	
Interest	<u>1,200.46</u>	
<b>TOTAL RECEIPTS</b>		<b><u>69,964.54</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$136,688.14</u></b>
Expenditures:		
Apportioned to Boroughs	27,979.87	
Apportioned to Townships	54,050.24	
Potter County Commissioners	<u>5,570.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>87,600.11</b>
<b>BALANCE, 12/31/2019</b>		<b><u>49,088.03</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$136,688.14</u></b>
<b>TOTAL UNPAID ENCUMBRANCES:</b>	<b>\$23,945.72</b>	
<b>TOTAL UNENCUMBERED BALANCE:</b>	<b>\$25,142.31</b>	

**COUNTY IMPROVEMENT FUND - 2019**

Balance, 12/31/2018		<b>8,610.08</b>
Receipts:		
Recorder Fees	5,824.00	
Interest	<u>22.12</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5,846.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$14,456.20</u></b>
Expenditures:		
Purchase of Equipment	<u>5,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>5,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b>8,930.20</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>526.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$14,456.20</u></b>

**TRIPLE DIVIDE WATER MONITORING FUND - 2019**

Balance, 12/31/2018		<b>161.60</b>
Receipts:		
Deposits	170.99	
Interest	<u>.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>171.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$332.87</u></b>
Expenditures:		
General Fund	85.41	
Staff Expenses	42.95	
Verizon Wireless	<u>203.40</u>	
<b>TOTAL EXPENDITURES</b>		<b>331.76</b>
<b>BALANCE, 12/31/2019</b>		<b>33.52</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>170.99</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(203.40)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$332.87</u></b>

**EMPLOYEE WELLNESS INITIATIVE FUND - 2019**

Balance, 12/31/2018		<b>(244.42)</b>
Receipts:		
Deposits	2,329.47	
Interest	<u>4.08</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,333.55</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,089.13</u></b>
Expenditures:		
Wellness Center	<u>529.98</u>	
<b>TOTAL EXPENDITURES</b>		<b>529.98</b>
<b>BALANCE, 12/31/2019</b>		<b><u>1,559.15</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,089.13</u></b>

**RETIREMENT FUND - 2019**

Balance, 12/31/2018		<b>718,515.95</b>
Receipts:		
Member Contribution	493,022.01	
Employer Contributions	399,805.00	
Sundries	540,000.00	
Interest	<u>4,475.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,437,302.29</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,155,818.24</u></b>
Expenditures:		
Annuities	918,572.19	
Refund of Member Contributions	311,542.64	
Sundries	117,159.81	
Direct Deposit Fee	180.00	
Employee Annual Statements	<u>249.75</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,347,704.39</b>
<b>BALANCE, 12/31/2019</b>		<b>811,904.07</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,790.22)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,155,818.24</u></b>



POTTER COUNTY

**EMPLOYEES' RETIREMENT FUND 2019 FINANCIAL REPORT  
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING  
DECEMBER 31, 2019**

Total Assets (cost value)-January 1, 2019	<u>\$13,704,149.22</u>
<b><u>ADDITIONS</u></b>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	<u>493,022.01</u>
Member purchase of County share of milit. /l.a.	<u>0.00</u>
County contributions	<u>399,805.00</u>
Investment Income:	
Interest	<u>184,173.84</u>
Dividends	<u>203,739.36</u>
Realized capital gain/losses	<u>410,262.03</u>
Net accrued interest/other	<u>-2,343.35</u>
Miscellaneous	<u>100,171.18</u>
TOTAL ADDITIONS	<u>+\$1,788,830.07</u>
<b><u>DEDUCTIONS</u></b>	
Member contributions refunded	<u>311,542.64</u>
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	<u>918,572.19</u>
Death benefits	<u>0.00</u>
Administrative expenses	<u>18,408.00</u>
Investment expenses	<u>98,751.81</u>
Miscellaneous	<u>429.75</u>
TOTAL DEDUCTIONS	<u>-\$1,347,704.39</u>
<b><u>NET INCREASE</u></b>	<u>\$ 441,125.68</u>
Total Assets (cost value) December 31, 2019	<u><u>\$14,145,274.90*</u></u>
Unrealized appreciation/depreciation	<u>4,312,410.62</u>
Total Assets (market value) December 31, 2019	<u><u>\$18,457,685.52*</u></u>

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

COUNTY

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STATEMENT OF PLAN ASSETS AS OF DECEMBER 31, 2019

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<u>ASSETS</u>	<u>COST VALUE</u>	<u>MARKET VALUE</u>
Cash and Short-Term Investments	\$ <u>1,521,742.58</u>	\$ <u>1,539,819.73</u>
Receivables	<u>35,698.41</u>	<u>35,698.41</u>
Investments:		
U.S. Government Obligations	<u>1,547,442.09</u>	<u>1,558,852.01</u>
Corporate Bonds	<u>1,465,619.30</u>	<u>1,513,632.27</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>5,494,269.13</u>	<u>9,583,620.80</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>1,625,269.02</u>	<u>1,755,004.03</u>
Fixed Income Mutual Funds	<u>0.00</u>	<u>0.00</u>
Real Estate	<u>0.00</u>	<u>0.00</u>
Miscellaneous ó Mortgage	<u>2,450,974.37</u>	<u>2,465,038.27</u>
Asset-Backed Securities	<u>0.00</u>	<u>0.00</u>
Other Equities	<u>4,260.00</u>	<u>6,020.00</u>
<b>TOTAL ASSETS DECEMBER 31, 2019</b>	<b><u>\$ 14,145,274.90</u></b>	<b><u>\$ 18,457,685.52</u></b>

**LOCAL EMERGENCY PLANNING (EMA) FUND – 2019**

Balance, 12/31/2018		7,767.19
Receipts:		
Commonwealth of PA	15,683.08	
Reimbursements	25,634.86	
Chemical & Planning Fees	4,205.00	
Retention Recruitment Program	20,100.00	
Prior Years Void Checks	1,200.00	
Interest	<u>30.48</u>	
<b>TOTAL RECEIPTS</b>		<b><u>66,853.42</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$74,620.61</u></b>
Expenditures:		
Conference & Training	14,765.87	
HEMP	950.00	
Equipment Maintenance	2,423.72	
HMRP Program	289.61	
Insurance	822.80	
Materials & Supplies	4,196.95	
Meals	3,997.59	
HEMP	1,533.77	
Miscellaneous	450.00	
Recruitment Retention Program	20,100.00	
Telephone	882.90	
IMU-T	803.08	
Travel	1,170.24	
Truck:		
Principal	2,429.57	
Interest	<u>32.15</u>	
<b>TOTAL EXPENDITURES</b>		<b>54,848.25</b>
<b>BALANCE, 12/31/2019</b>		<b>14,581.18</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>4,320.50</b>
<b>ACCOUNTS PAYABLE</b>		<b>(329.32)</b>
<b>PRE-PAIDS</b>		<b><u>1,200.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$74,620.61</u></b>

**911 SYSTEM UPGRADE FUND - 2019**

Balance, 12/31/2018		2,851,702.17
Receipts:		
Interest	<u>30,371.01</u>	
<b>TOTAL RECEIPTS</b>		<b><u>30,371.01</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,882,073.18</u></b>
Expenditures:		
Contracted Services	<u>1,435,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,435,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>1,447,073.18</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,882,073.18</u></b>

**911 WIRELESS FUND - 2019**

Balance, 12/31/2018		423,502.88
Receipts:		
Commonwealth of PA	611,631.12	
Telephone Companies	41,427.13	
Interest	<u>6,088.80</u>	
<b>TOTAL RECEIPTS</b>		<b><u>659,147.05</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,082,649.93</u></b>
Expenditures:		
Conference & Training	297.64	
Contracted Services	326,707.16	
Office Expenditures	9,291.54	
Telephone Companies/Systems	121,531.79	
Tower Upgrade	114,010.61	
Travel	<u>1,058.09</u>	
<b>TOTAL EXPENDITURES</b>		<b>572,896.83</b>
<b>BALANCE, 12/31/2019</b>		<b>319,498.43</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>192,153.93</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,899.26)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,082,649.93</u></b>

**DES BUILDING IMPROVEMENT FUND - 2019**

Balance, 12/31/2018		2,628.65
Receipts:		
Interest	<u>5.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,633.93</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		
<b>BALANCE, 12/31/2019</b>		<b><u>2,633.93</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,633.93</u></b>

**PHARE GRANT FUND - 2019**

Balance, 12/31/2018		15,289.42
Receipts:		
Commonwealth of PA	60,000.00	
Interest	<u>28.34</u>	
<b>TOTAL RECEIPTS</b>		<b><u>60,028.34</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$75,317.76</u></b>
Expenditures:		
Northern Tier Community Action	<u>60,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>60,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b>30,317.76</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(15,000.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$75,317.76</u></b>

**REGISTER & RECORDER FUND - 2019**

Balance, 12/31/2018		<b>9,653.18</b>
Receipts:		
Commissions	30,594.39	
Deposits	739,017.27	
Notice of Assessments	<u>6,303.22</u>	
<b>TOTAL RECEIPTS</b>		<b><u>775,914.88</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$785,568.06</u></b>
Expenditures:		
Check Order Fee/Bank Charge/Return Deposit	439.54	
PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee	87,910.03	
PA Dept. Rev - Reg. of Wills Probate/JCS Fee	3,501.75	
PA State Transfer Tax	51,044.57	
Potter County Commissioners (Cubicle Rent)	10,180.00	
Potter County Improvement Fund	5,824.00	
Recorder of Deeds Improvement Fund	8,736.00	
Recorder of Deeds	112,119.30	
Refund	8,760.00	
Register of Wills	41,225.38	
Schools:		
Austin	17,186.26	
Coudersport	77,536.16	
Galeton	42,876.88	
Keystone	2,745.24	
Northern Potter	55,317.14	
Oswayo Valley	22,801.81	
Port Allegany	5,575.49	
Boroughs:		
Austin	901.08	
Coudersport	32,377.36	
Galeton	6,595.20	
Oswayo	318.50	
Shinglehouse	4,751.04	
Ulysses	4,267.71	
Townships:		
Abbott	9,472.07	
Allegany	12,801.72	
Bingham	9,157.70	
Clara	2,886.46	
Eulalia	8,308.36	
Genesee	3,471.58	
Harrison	8,619.01	
Hebron	8,640.73	
Hector	5,652.47	
Homer	9,363.37	
Keating	6,510.34	
Oswayo	3,687.69	

**REGISTER & RECORDER (continued)**

Pike	9,440.83	
Pleasant Valley	72.96	
Portage	166.59	
Roulette	5,502.52	
Sharon	11,158.10	
Stewardson	2,873.90	
Summit	6,963.69	
Sweden	9,475.39	
Sylvania	4,934.15	
Ulysses	14,574.49	
West Branch	16,419.60	
Wharton	<u>4,674.04</u>	
<b>TOTAL EXPENDITURES</b>		<b>777,818.20</b>
<b>BALANCE, 12/31/2019</b>		<b>53,302.56</b>
<b>ESCROW BALANCE, 12/31/2019</b>		<b>6,363.34</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,386.53</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(53,302.57)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$785,568.06</u></b>

**RECORDER OF DEEDS IMPROVEMENT FUND - 2019**

Balance, 12/31/2018		<b>11,959.79</b>
Receipts:		
Recorder Fees	8,736.00	
Interest	<u>9.77</u>	
<b>TOTAL RECEIPTS</b>		<b><u>8,745.77</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$20,705.56</u></b>
Expenditures:		
Contracted Services	13,527.50	
Check Order	<u>22.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>13,549.50</b>
<b>BALANCE, 12/31/2019</b>		<b>6,367.06</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>789.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$20,705.56</u></b>

**SPECIALTY COURTS FUND - 2019**

Balance, 12/31/2018		<b>28,517.34</b>
Receipts:		
County Program Fees	2,984.66	
Administrative Costs	3,211.63	
Interest	<u>59.48</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,255.77</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$34,773.11</u></b>
Expenditures:		
Materials & Supplies	1,439.72	
Conferences & Training	339.35	
Travel	<u>1,382.89</u>	
<b>TOTAL EXPENDITURES</b>		<b>3,161.96</b>
<b>BALANCE, 12/31/2019</b>		<b>31,015.45</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>595.70</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$34,773.11</u></b>

**PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND - 2019**

Balance, 12/31/2018		<b>500.22</b>
Receipts:		
Interest	<u>.18</u>	
<b>TOTAL RECEIPTS</b>		<b><u>.18</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$500.40</u></b>
Expenditures:		
Bank Charge	<u>5.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>5.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>495.40</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$500.40</u></b>



**DIVORCE FUND - 2019**

Balance, 12/31/2018		<b>119,471.80</b>
Receipts:		
Prothonotary No Fault	301,903.75	
Interest	<u>2,560.25</u>	
<b>TOTAL RECEIPTS</b>		<b><u>304,464.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$423,935.80</u></b>
Expenditures:		
Potter County Commissioners	275,000.00	
Salaries & Benefits	85,884.21	
Contracted Maintenance & Repairs	6,000.00	
Postage	503.50	
Materials & Supplies	<u>6,363.04</u>	
<b>TOTAL EXPENDITURES</b>		<b>373,750.75</b>
<b>BALANCE, 12/31/2019</b>		<b>53,935.93</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>17,419.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(21,169.88)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$423,935.80</u></b>

**CLERK OF COURTS BAIL FUND - 2019**

Balance, 12/31/2018		<b>63,802.00</b>
Receipts:		
Deposits	<u>232,500.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>232,500.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$296,302.00</u></b>
Expenditures:		
Potter County Commissioners	830.00	
Refunds	<u>64,170.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>65,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>231,302.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$296,302.00</u></b>

**PROTHONOTARY FUND - 2019**

Balance, 12/31/2018		<b>3,997.25</b>
Receipts:		
Deposits	742,692.42	
IRS Treasury	<u>974.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>743,666.42</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$747,663.67</u></b>
Expenditures:		
Act 119	299.20	
Automation Fund	35,903.75	
Potter County Commissioners (Civil Report)	28,664.65	
Divorce Filings	301,903.75	
Mediation/Psychological	8,172.74	
Orphans Court	8,180.00	
PA Department of Revenue	354,307.72	
Potter County Sheriff	354.50	
Civil Case Escrow	4,769.86	
Bank Charges/Returned Checks/Check Order	<u>133.24</u>	
<b>TOTAL EXPENDITURES</b>		<b>742,689.41</b>
<b>BALANCE, 12/31/2019</b>		<b>46,549.15</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(41,574.89)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$747,663.67</u></b>

**CLERK OF COURTS CRIMINAL FUND - 2019**

Balance, 12/31/2018		<b>15,114.23</b>
Receipts:		
Deposits	391,396.40	
Prior Years Void Checks	<u>541.30</u>	
<b>TOTAL RECEIPTS</b>		<b><u>391,937.70</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$407,051.93</u></b>
Expenditures:		
Potter County Commissioners	134,061.99	
Deposit Adjustments/Check Order	619.16	
Drug Court	2,709.75	
Lab Fees	19,817.03	
PA Dept. of Revenue	111,573.05	
Potter County District Attorney	839.65	
Potter County Probation	26,333.03	
Potter County Prothonotary	1,912.06	
Potter County Treasurer	749.20	
Restitutions/Refunds	67,169.24	
Specialty Court	3,486.54	
Substance Abuse Fund	9,147.02	
Victim Service Fee	710.43	
Boroughs:		
Austin	7.93	
Coudersport	5,100.18	
Galeton	1,998.08	
Shinglehouse	923.97	
Ulysses	353.00	
Townships:		
Bingham	300.00	
Genesee	.75	
Homer	50.00	
Keating	900.00	
Roulette	400.00	
Sharon	50.00	
Stewardson	3.55	
Sweden	<u>569.22</u>	
<b>TOTAL EXPENDITURES</b>		<b>389,784.83</b>
<b>BALANCE, 12/31/2019</b>		<b>43,942.08</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(26,674.98)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$407,051.93</u></b>

**CLERK OF COURTS CRIMINAL AUTOMATION FUND - 2019**

Balance, 12/31/2018		<b>8,432.52</b>
Receipts:		
Clerk of Court Fees	749.20	
Interest	<u>17.49</u>	
<b>TOTAL RECEIPTS</b>		<b><u>766.69</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$9,199.21</u></b>
Expenditures:		
Materials & Supplies	<u>33.65</u>	
<b>TOTAL EXPENDITURES</b>		<b>33.65</b>
<b>BALANCE, 12/31/2019</b>		<b>9,105.64</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>59.92</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$9,199.21</u></b>

**PROTHONOTARY CIVIL AUTOMATION FUND - 2019**

Balance, 12/31/2018		<b>10,956.32</b>
Receipts:		
Prothonotary Fees	35,903.75	
Interest	<u>30.11</u>	
<b>TOTAL RECEIPTS</b>		<b><u>35,933.86</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		
	<b><u>\$46,890.18</u></b>	
Expenditures:		
Salaries & Benefits	5,483.73	
Contracted Services (Infocon)	<u>14,695.60</u>	
<b>TOTAL EXPENDITURES</b>		<b>20,179.33</b>
<b>BALANCE, 12/31/2019</b>		<b>25,801.11</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,976.04</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,066.30)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$46,890.18</u></b>

**SHERIFF GENERAL FUND (C&N) - 2019**

Balance, 12/31/2018		<b>25,069.26</b>
Receipts:		
2018 Corrections	300.57	
Domestic Relations Office Services	936.15	
Fundraiser - Donation	600.00	
Potter County Commissioners	1,086.89	
Social Security Administration Treasury	<u>3,000.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5,923.61</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$30,992.87</u></b>
Expenditures:		
Supplies & Miscellaneous	<u>2,478.68</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,478.68</b>
<b>BALANCE, 12/31/2019</b>		<b>27,427.30</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>1,086.89</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$30,992.87</u></b>

**SHERIFF SURCHARGE FUND - 2019**

Balance, 12/31/2018		<b>2,216.11</b>
Receipts:		
Deposits	1,820.00	
Interest	2.40	
2018 Deposit Correction	<u>(179.43)</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,642.97</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$3,859.08</u></b>
Expenditures:		
Commonwealth of PA	1,240.00	
Bank Fees	<u>14.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,254.00</b>
<b>BALANCE, 12/31/2019</b>		<b>2,525.08</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>80.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$3,859.08</u></b>

**SHERIFF GENERAL FUND (JVB) - 2019**

Balance, 12/31/2018		13,292.46
Receipts:		
Deposits	70,334.68	
<b>TOTAL RECEIPTS</b>		<b><u>70,334.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$83,627.14</u></b>
Expenditures:		
Advertising	7,666.95	
Firearms Validation	1,232.00	
Potter County Commissioners	34,153.18	
Prothonotary	77.00	
Recorder of Deeds	589.00	
Refunds to Attorneys	45,979.17	
Sheriff Sale - Utilities	149.54	
Surcharge	1,680.00	
Tax Claim	4,880.30	
Townships:		
Roulette	280.41	
<b>TOTAL EXPENDITURES</b>		<b>96,687.55</b>
<b>BALANCE, 12/31/2019</b>		<b>22,107.24</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(35,167.65)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$83,627.14</u></b>

**FIREARMS VALIDATION FUND - 2019**

Balance, 12/31/2018		34.45
Receipts:		
Deposits	1,317.00	
Interest	<u>.30</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,317.30</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,351.75</u></b>
Expenditures:		
Commonwealth of PA	974.00	
Bank Fees	<u>14.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>988.00</b>
<b>BALANCE, 12/31/2019</b>		<b>313.75</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>50.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,351.75</u></b>

**JAIL FUND - 2019**

Balance, 12/31/2018		<b>(5,765.93)</b>
Receipts:		
Deposits	192,958.85	
Prior Years Void Checks	61.10	
Transfer from Inmate Fund	<u>6,000.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>199,019.95</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$193,254.02</u></b>
Expenditures:		
Cameron County Room & Board	150.00	
Cost Recovery	89,309.30	
Domestic Relations	496.64	
Equipment/Supplies	6,135.04	
Human Services	100.00	
Inmate Medical	11,285.70	
Oasis Management Systems, Inc.	40,369.10	
Potter County Probation	4,039.99	
Prothonotary	100.00	
Return of Inmate Funds & Personal	29,185.76	
Room & Board	10,250.00	
Victim Impact Panel	560.00	
Check Order/Postage	<u>107.55</u>	
<b>TOTAL EXPENDITURES</b>		<b>192,089.08</b>
<b>BALANCE, 12/31/2019</b>		<b>6,368.37</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(5,203.43)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$193,254.02</u></b>

**INMATE FUND - 2019**

Balance, 12/31/2018		<b>46,137.39</b>
Receipts:		
Deposits	8,365.14	
Interest	<u>45.17</u>	
<b>TOTAL RECEIPTS</b>		<b><u>8,410.31</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$54,547.70</u></b>
Expenditures:		
Transfer to Jail Fund	<u>6,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>6,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b>47,927.60</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>620.10</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$54,547.70</u></b>

**IV-D DOMESTIC RELATIONS FUND - 2019**

Balance, 12/31/2018		<b>145,999.21</b>
Receipts:		
Commonwealth of PA	148,795.00	
Fees	1,127.07	
Incentive	29,206.61	
Interest	<u>2,956.32</u>	
<b>TOTAL RECEIPTS</b>		<b><u>182,085.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$328,084.21</u></b>
Expenditures:		
Domestic Relations State Account Shortage	890.98	
Potter County Commissioners	143,277.00	
Professional Services	<u>1,485.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>145,652.98</b>
<b>BALANCE, 12/31/2019</b>		<b>176,643.90</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>33,682.33</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(27,895.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$328,084.21</u></b>

**DOMESTIC RELATIONS PATERNITY FUND - 2019**

Balance, 12/31/2018		<b>6,037.73</b>
LabCorp	8.00	
PA SCDU Child Support	1,644.63	
Paternity Testing	<u>38.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,690.63</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$7,728.36</u></b>
Expenditures:		
DNA Diagnostics Center	208.45	
Potter County Commissioners	94.75	
Potter County Domestic IVD Fees	1,127.07	
Potter County Domestic Relations	25.00	
Check Order	<u>26.75</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,482.02</b>
<b>BALANCE, 12/31/2019</b>		<b>6,478.82</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(232.48)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$7,728.36</u></b>



**DOMESTIC RELATIONS PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>323.00</b>
Receipts:		
Deposits	<u>430.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>430.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$753.00</u></b>
Expenditures:		
Domestic Relations Association of PA Dues	100.00	
Postage/Supplies	330.00	
Potter County Commissioners (Close Out Account)	<u>323.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>753.00</b>
<b>BALANCE, 12/31/2019</b>		<b>323.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(323.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$753.00</u></b>

**THIS ACCOUNT HAS BEEN CLOSED**

**DISTRICT ATTORNEY DRUG INVESTIGATION FUND - 2019**

Balance, 12/31/2018		<b>1,499.33</b>
Receipts:		
Deposits	3,956.17	
Interest	<u>2.10</u>	
<b>TOTAL RECEIPTS</b>		<b><u>3,958.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$5,457.60</u></b>
Expenditures:		
DA Special Investigation Fund	<u>2,405.42</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,405.42</b>
<b>BALANCE, 12/31/2019</b>		<b><u>3,052.18</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$5,457.60</u></b>

**DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND - 2019**

Balance, 12/31/2018		32.71
Receipts:		
Deposits	2,155.42	
Interest	<u>1.45</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,156.87</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,189.58</u></b>
Expenditures:		
Equipment	<u>2,154.43</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,154.43</b>
<b>BALANCE, 12/31/2019</b>		<b><u>35.15</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,189.58</u></b>

**PENNSYLVANIA VETERANS TRUST FUND - 2019**

Balance, 12/31/2018		2,517.24
Receipts:		
Interest	5.04	
<b>TOTAL RECEIPTS</b>		<b><u>5.04</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,522.28</u></b>
Expenditures:		
Supplies	<u>2,522.28</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,522.28</b>
<b>BALANCE, 12/31/2019</b>		<b>2,522.28</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,522.28)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,522.28</u></b>

**THIS ACCOUNT HAS BEEN CLOSED**

**SUBSTANCE ABUSE FUND - 2019**

Balance, 12/31/2018		7,709.67
Receipts:		
Deposits	9,350.55	
Interest	<u>14.56</u>	
<b>TOTAL RECEIPTS</b>		<b><u>9,365.11</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$17,074.78</u></b>
Expenditures:		
Potter County Drug & Alcohol Program	<u>7,300.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>7,300.00</b>
<b>BALANCE, 12/31/2019</b>		<b>8,837.72</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>937.06</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$17,074.78</u></b>

**TOBACCO COMPLIANCE PROGRAM FUND - 2019**

Balance, 12/31/2018		7,174.28
Receipts:		
Interest	<u>14.40</u>	
<b>TOTAL RECEIPTS</b>		<b><u>14.40</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$7,188.68</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		
<b>BALANCE, 12/31/2019</b>		<b><u>7,188.68</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$7,188.68</u></b>

**TAX CLAIM BUREAU CONVENIENCE FUND - 2019**

Balance, 12/31/2018

Receipts:

Hi-Fi Account	2,003,043.97
Interest	898.30
Prior Years Void Checks	<u>171.65</u>

**TOTAL RECEIPTS**

**2,004,113.92**

**TOTAL RECEIPTS & BALANCE**

**\$2,004,113.92**

Expenditures:

Commission on Road/School/Fees	202,089.65
Farmland Rollback	2,963.34
Potter County Commissioners (Interest Received)	898.30
Potter County Commissioners (Prior Years Taxes)	472,135.09

Schools Districts:

Austin	92,283.42
Coudersport	339,513.39
Galeton	136,084.84
Keystone Central	8,720.79
Northern Potter	183,903.11
Oswayo Valley	205,669.76
Port Allegany	92,187.76

Boroughs:

Austin	16,731.03
Coudersport	53,679.06
Galeton	26,286.70
Oswayo	2,015.31
Shinglehouse	15,111.49
Ulysses	12,487.71

Townships:

Abbott	1,696.15
Allegany	4,697.55
Bingham	3,570.71
Clara	3,008.93
Eulalia	371.69
Genesee	5,297.33
Harrison	6,903.29
Hebron	5,527.54
Hector	3,108.75
Keating	981.14
Oswayo	1,713.46
Pike	1,208.88
Pleasant Valley	442.41
Portage	238.14
Roulette	15,451.95
Sharon	11,843.72
Stewardson	431.82
Summit	348.69

**TAX CLAIM BUREAU CONVENIENCE FUND (continued)**

Sweden	6,269.83	
Sylvania	440.21	
Ulysses	4,631.77	
West Branch	2,230.86	
Wharton	158.64	
Other Expenditures:		
Potter County Register & Recorder	4,490.53	
Potter County Tax Claim	13,108.28	
Upset Sale/Refunds	<u>43,180.90</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,004,113.92</b>
<b>BALANCE, 12/31/2019</b>		
<b>ACCOUNTS RECEIVABLE</b>		<b>82,629.28</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(82,629.28)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,004,113.92</u></b>

**TAX CLAIM BUREAU HI-FI FUND - 2019**

Balance, 12/31/2018		42,477.08
Receipts:		
Deposits	1,975,807.45	
Interest	<u>898.30</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,976,705.75</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,019,182.83</u></b>
Expenditures:		
Convenience Account	2,003,126.55	
Returned Deposits	<u>10,940.42</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,014,066.97</b>
<b>BALANCE, 12/31/2019</b>		<b>87,731.80</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>13.34</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(82,629.28)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,019,182.83</u></b>

**CONSERVATION DISTRICT GENERAL FUND - 2019**

Balance, 12/31/2018		<b>3,310.21</b>
Receipts:		
Conservation District Special Fund	<u>435,150.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>435,150.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$438,460.21</u></b>
Salaries & Benefits:		
Act Tech Salary Bay	12,632.34	
CDFAP/UCGWF	71,986.69	
County	9,360.92	
DGR/LVR	50,844.68	
Meeting Pay	400.00	
Salary 102/105	12,289.15	
Watershed	27,463.20	
Nutrient Management	10,036.80	
Employer's Share of FICA	14,918.55	
Employer's Share of Retirement	5,263.95	
Employer's Share UC	1,195.25	
Health Insurance	22,336.20	
Other Expenditures:		
Accounting Service	20,400.00	
Administrative/Director	10,783.18	
DGK Insurance & Bonds	7,770.00	
DGR/LVR	1,404.07	
Education/Training/Travel	6,541.20	
Envirothon	2,535.21	
Farmland/Fish & Boat	61,404.26	
GG Headwaters	10,179.57	
Mini Grants/Other Projects/E &S 102/105	32,062.10	
NM/No-Till	680.10	
Petty Cash/Office (Equip & Supplies)/Bank Fees	12,006.00	
Publications & Advertising	1,031.50	
Rent/Storage Rent	11,516.64	
Scholarships/Awards/Exhibits	4,260.99	
Seed Sales/Sales Tax	1,360.09	
Telephone/Internet	3,686.46	
Vehicle/Maintenance/Fuel	8,897.44	
Watershed Grant	<u>608.58</u>	
<b>TOTAL EXPENDITURES</b>		<b>435,855.12</b>
<b>BALANCE, 12/31/2019</b>		<b>2,506.69</b>
<b>ACCOUNTS PAYABLE</b>		<b>(2,828.51)</b>
<b>PRE-PAIDS</b>		<b><u>2,926.91</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$438,460.21</u></b>

**CONSERVATION DISTRICT SPECIAL FUND - 2019**

Balance, 12/31/2018		<b>219,934.62</b>
Receipts:		
Deposits	351,901.97	
Potter County Commissioners	45,000.00	
Interest	<u>581.13</u>	
<b>TOTAL RECEIPTS</b>		<b><u>397,483.10</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$617,417.72</u></b>
Expenditures:		
Transfers:		
Conservation District General Fund	<u>435,150.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>435,150.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>182,267.72</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$617,417.72</u></b>

**CONSERVATION DISTRICT FARMLAND PRESERVATION BOARD FUND – 2019**

Balance, 12/31/2018		<b>1,438.04</b>
Receipts:		
Deposits	1,000.00	
Interest	<u>1.04</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,001.04</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,439.08</u></b>
Expenditures:		
<b>TOTAL EXPENDITURES</b>		<b>—</b>
<b>BALANCE, 12/31/2019</b>		<b><u>2,439.08</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,439.08</u></b>

**CONSERVATION DISTRICT PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>100.00</b>
Receipts:		
Deposits	<u>362.36</u>	
<b>TOTAL RECEIPTS</b>		<b><u>362.36</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$462.36</u></b>
Expenditures:		
Office Supplies/Miscellaneous	177.98	
Postage	28.28	
Training/Clinics	<u>156.10</u>	
<b>TOTAL EXPENDITURES</b>		<b>362.36</b>
<b>BALANCE, 12/31/2019</b>		<b><u>100.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$462.36</u></b>

**CONSERVATION DISTRICT**  
**6 TO 12 MONTH CERTIFICATE OF DEPOSIT - 2019**  
**MATURITY 3/14/2020**

Balance, 3/13/19		<b>154,951.85</b>
Interest, 2019	<u>3,174.37</u>	
<b>TOTAL RECEIPTS</b>		<b><u>3,174.37</u></b>
<b>BALANCE, 12/31/2019</b>		<b><u>\$158,126.22</u></b>



**COOPERATIVE EXTENSION FUND - 2019**

Balance, 12/31/2018		<b>119,071.90</b>
Receipts:		
Deposits	498.39	
Potter County Commissioners	122,500.00	
Interest	<u>1,178.68</u>	
<b>TOTAL RECEIPTS</b>		<b><u>124,177.07</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$243,248.97</u></b>
Expenditures:		
Equipment	2,514.55	
Office Supplies/Leases	8,690.11	
Personnel	91,051.69	
Program Operations	293.64	
Publications/Demonstrations	911.99	
Staff Travel	11,056.18	
Utilities	<u>3,298.35</u>	
<b>TOTAL EXPENDITURES</b>		<b>117,816.51</b>
<b>BALANCE, 12/31/2019</b>		<b><u>125,432.46</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$243,248.97</u></b>

**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**GENERAL FUND - 2019**

Balance, 12/31/2018		<b>603.68</b>
Receipts:		
Deposits	433,496.78	
Prior Years Void Checks	263.45	
Interest	<u>80.95</u>	
<b>TOTAL RECEIPTS</b>		<b><u>433,841.18</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$434,444.86</u></b>
Expenditures:		
Potter County Commissioners	29,476.28	
MJ-IOTA	80.95	
Restitutions/Refunds	223,198.07	
Server Fee	841.36	
State of PA	170,515.90	
Fines & Civil Awards:		
Schools:		
Coudersport	67.07	
Boroughs:		
Austin	340.94	
Coudersport	6,727.46	
Townships:		
Eulalia	79.29	
Homer	231.42	
Keating	53.58	
Summit	20.76	
Sweden	2,414.82	
Sylvania	<u>50.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>434,097.90</b>
<b>BALANCE, 12/31/2019</b>		<b>3,925.20</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>29.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,607.74)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$434,444.86</u></b>

**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>200.00</b>
Receipts:		
Potter County Commissioners	<u>1,379.46</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,379.46</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,579.46</u></b>
Expenditures:		
Postage	<u>1,279.46</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,279.46</b>
<b>BALANCE, 12/31/2019</b>		<b>177.70</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>122.30</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,579.46</u></b>

**MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03**  
**GENERAL FUND - 2019**

Balance, 12/31/2018		<b>4,280.51</b>
Receipts:		
Deposits	225,476.81	
Prior Years Void Checks	84.59	
Interest	<u>15.29</u>	
<b>TOTAL RECEIPTS</b>		<b><u>225,576.69</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$229,857.20</u></b>
Expenditures:		
Potter County Commissioners	29,399.46	
MJ-IOTA	13.02	
Restitutions/Refunds	10,221.57	
Server Fee	1,277.65	
State of PA	177,269.63	
Fines & Civil Awards:		
Schools:		
Northern Potter	848.22	
Boroughs:		
Galeton	4,946.97	
Ulysses	795.29	
Townships:		
Bingham	50.00	
Harrison	1,100.16	
Hector	800.00	
Pike	796.62	
Ulysses	<u>243.01</u>	
<b>TOTAL EXPENDITURES</b>		<b>227,761.60</b>
<b>BALANCE, 12/31/2019</b>		<b>9,324.69</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>10.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(7,239.59)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$229,857.20</u></b>

**MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03**  
**PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>123.42</b>
Receipts:		
Potter County Commissioners	<u>1,946.69</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,946.69</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,070.11</u></b>
Expenditures:		
Postage	1,440.83	
Supplies	<u>129.28</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,570.11</b>
<b>BALANCE, 12/31/2019</b>		<b>328.79</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>171.21</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,070.11</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**GENERAL FUND - 2019**

Balance, 12/31/2018		<b>694.23</b>
Receipts:		
Deposits	310,575.05	
Interest	383.95	
Prior Years Void Checks	<u>114.30</u>	
<b>TOTAL RECEIPTS</b>		<b><u>311,073.30</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$311,767.53</u></b>
Expenditures:		
Potter County Commissioners	13,394.87	
MJ-IOTA	382.79	
Restitutions/Refunds	205,593.94	
Server Fees	1,395.01	
State of PA	84,625.70	
Bank Service Fees	24.00	
Fines & Civil Awards:		
Boroughs:		
Oswayo	75.00	
Shinglehouse	1,142.33	
Townships:		
Allegany	165.70	
Clara	26.67	
Genesee	479.65	
Hebron	175.00	
Oswayo	79.45	
Pleasant Valley	52.53	
Roulette	3,747.79	
Sharon	<u>162.76</u>	
<b>TOTAL EXPENDITURES</b>		<b>311,523.19</b>
<b>BALANCE, 12/31/2019</b>		<b>2,123.32</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,878.98)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$311,767.53</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>200.00</b>
Receipts:		
Potter County Commissioners	<u>1,091.76</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,091.76</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,291.76</u></b>
Expenditures:		
Garbage/Supplies	49.33	
Postage	<u>1,042.43</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,091.76</b>
<b>BALANCE, 12/31/2019</b>		<b>77.10</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>122.90</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,291.76</u></b>

**HUMAN SERVICES GENERAL & PAYROLL FUND - 2019**

Balance, 12/31/2018		<b>108,915.27</b>
Receipts:		
Investor Savings	6,233,028.22	
Payroll	11,183.88	
Prior Years Void Checks	99.99	
Interest	<u>2,591.53</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,246,903.62</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,355,818.89</u></b>
Salaries & Benefits:		
Salaries	1,983,167.25	
Delaware Valley Health Trust	631,285.20	
Employer's Share of FICA/Medicare	151,711.06	
Insurance (PCORP)	6,104.90	
Life Insurance	11,956.20	
Potter County Employee's Retirement Fund	143,929.80	
Unemployment Compensation (CCAP)	24,086.44	
Workmen's Compensation (PCOMP)	5,535.00	
Programs:		
Administrative	80,639.43	
Aging	406,043.09	
Children & Youth	491,268.61	
Coordinated Services	171,735.64	
Drug & Alcohol	201,038.96	
Intellectual Disabilities (MR)	297,687.21	
Medical Assistance Transportation Program (MA)	644,735.43	
Mental Health	529,110.98	
Other Expenditures:		
Commonwealth of PA (Return of Funds)	68,513.06	
Potter County Commissioners (TA Loan)	400,000.00	
Potter County Commissioners (Interest on TA Loan)	9,059.69	
Potter County Commissioners (Maintenance)	36,420.00	
Direct Deposit Service Fees/Errors	926.63	
Unclaimed Property	355.81	
Utilities	<u>40,534.02</u>	
<b>TOTAL EXPENDITURES</b>		<b>6,335,844.41</b>
<b>BALANCE, GENERAL FUND, 12/31/2019</b>		<b>171,979.56</b>
<b>BALANCE, PAYROLL ACCOUNT, 12/31/2019</b>		<b>509.26</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(152,514.34)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCES</b>		<b><u>\$6,355,818.89</u></b>



**HUMAN SERVICES INVESTORS SAVINGS FUND - 2019**

Balance, 12/31/2018		<b>2,167.57</b>
Receipts:		
Commonwealth of PA	2,846,009.06	
Deposits	74,028.54	
Tax Anticipation Loan	400,000.00	
Potter County Commissioners	525,000.00	
Interest	1,577.79	
Transfers:		
Aging	68,522.67	
Children & Youth	1,090,124.69	
Drug & Alcohol	71,780.49	
Early Intervention	68,585.90	
Food Program	30,877.73	
Intellectual Disabilities	10,892.70	
MATP	938,992.00	
Mental Health	<u>172,557.69</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,298,949.26</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,301,116.83</u></b>
Expenditures:		
Transfers:		
Human Services General Fund	6,233,028.22	
Payroll Account	<u>11,183.88</u>	
<b>TOTAL EXPENDITURES</b>		<b>6,244,212.10</b>
<b>BALANCE, 12/31/2019</b>		<b><u>56,904.73</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$6,301,116.83</u></b>

**HUMAN SERVICES MENTAL HEALTH FUND - 2019**

Balance, 12/31/2018		58,789.47
Receipts:		
Deposits	797,307.23	
Interest	<u>1,316.75</u>	
<b>TOTAL RECEIPTS</b>		<b><u>798,623.98</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$857,413.45</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>822,256.69</u>	
<b>TOTAL EXPENDITURES</b>		<b>822,256.69</b>
<b>BALANCE, 12/31/2019</b>		<b><u>35,156.76</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$857,413.45</u></b>

**HUMAN SERVICES FOOD PROGRAM FUND - 2019**

Balance, 12/31/2018		7,733.15
Receipts:		
Deposits	27,078.14	
Interest	<u>13.41</u>	
<b>TOTAL RECEIPTS</b>		<b><u>27,091.55</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$34,824.70</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>30,877.73</u>	
<b>TOTAL EXPENDITURES</b>		<b>30,877.73</b>
<b>BALANCE, 12/31/2019</b>		<b><u>3,946.97</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$34,824.70</u></b>

**HUMAN SERVICES EARLY INTERVENTION FUND - 2019**

Balance, 12/31/2018		<b>64,313.55</b>
Receipts:		
Deposits	174,845.94	
Interest	<u>660.70</u>	
<b>TOTAL RECEIPTS</b>		<b><u>175,506.64</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$239,820.19</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>209,848.90</u>	
<b>TOTAL EXPENDITURES</b>		<b>209,848.90</b>
<b>BALANCE, 12/31/2019</b>		<b><u>29,971.29</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$239,820.19</u></b>

**HUMAN SERVICES INTELLECTUAL DISABILITIES FUND - 2019**

Balance, 12/31/2018		<b>58,691.55</b>
Receipts:		
Deposits	470,608.86	
Interest	<u>1,273.61</u>	
<b>TOTAL RECEIPTS</b>		<b><u>471,882.47</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$530,574.02</u></b>
Expenditures:		
Transfers:		
Children & Youth	62,456.00	
Drug & Alcohol	3,758.00	
Investor Savings	421,190.70	
Mental Health	<u>35,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>522,404.70</b>
<b>BALANCE, 12/31/2019</b>		<b><u>8,169.32</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$530,574.02</u></b>

**HUMAN SERVICES DRUG & ALCOHOL FUND - 2019**

Balance, 12/31/2018		<b>26,235.01</b>
Receipts:		
Deposits	241,129.74	
Interest	<u>18.51</u>	
<b>TOTAL RECEIPTS</b>		<b><u>241,148.25</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$267,383.26</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>267,297.49</u>	
<b>TOTAL EXPENDITURES</b>		<b>267,297.49</b>
<b>BALANCE, 12/31/2019</b>		<b><u>85.77</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$267,383.26</u></b>

**HUMAN SERVICES MEDICAL ASSISTANCE  
TRANSPORTATION PROGRAM FUND - 2019**

Balance, 12/31/2018		<b>76,666.93</b>
Receipts:		
Deposits	867,815.00	
Interest	<u>997.85</u>	
<b>TOTAL RECEIPTS</b>		<b><u>868,812.85</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$945,479.78</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>938,992.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>938,992.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>6,487.78</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$945,479.78</u></b>

**HUMAN SERVICES AGING FUND - 2019**

Balance, 12/31/2018		<b>33,468.82</b>
Receipts:		
Deposits	31,362.32	
Donations	3,000.00	
Interest	<u>78.07</u>	
<b>TOTAL RECEIPTS</b>		<b><u>34,440.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$67,909.21</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>12,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>12,000.00</b>
<b>BALANCE, 12/31/2019</b>		<b><u>55,909.21</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$67,909.21</u></b>

**HUMAN SERVICES TRANSPORTATION FUND - 2019**

Balance, 12/31/2018		<b>5,731.93</b>
Receipts:		
Deposits	22,555.95	
Interest	13.41	
Prior Years Void Checks	<u>376.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>22,945.64</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$28,677.57</u></b>
Expenditures:		
Area Agency on Aging	1,582.65	
Medical Assistance Transportation Program	20,932.25	
Bank Fee	<u>30.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>22,544.90</b>
<b>BALANCE, 12/31/2019</b>		<b>6,132.67</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,248.15</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,248.15)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$28,677.57</u></b>

**HUMAN SERVICES CHILDREN & YOUTH FUND - 2019**

Balance, 12/31/2018		<b>66,343.19</b>
Receipts:		
Deposits	1,315,643.82	
Interest	<u>128.82</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,315,772.64</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,382,115.83</u></b>
Expenditures:		
Transfers:		
Investor Savings	<u>1,276,497.66</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,276,497.66</b>
<b>BALANCE, 12/31/2019</b>		<b><u>105,618.17</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,382,115.83</u></b>

**HUMAN SERVICES PETTY CASH FUND - 2019**

Balance, 12/31/2018		<b>470.35</b>
Deposits	<u>147.51</u>	
<b>TOTAL RECEIPTS</b>		<b><u>147.51</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$617.86</u></b>
Expenditures:		
Children & Youth	2.00	
Human Services	130.16	
Mental Health	<u>30.20</u>	
<b>TOTAL EXPENDITURES</b>		<b>162.36</b>
<b>BALANCE, 12/31/2019</b>		<b><u>455.50</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$617.86</u></b>

## AUDITORS' FINDINGS & OPINIONS

### FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices proved satisfactory against General Ledger.
- In- County meal purchases are still being reimbursed. This is a breach of the Union Contract (Pg. 31, Section 9, No. 4, Meal Allowance) which states "only applicable if the employee is engaged in the affairs or activities of the employer, while traveling or in attendance, outside the County of Potter for a continuous period of not less than eight (8) hours".

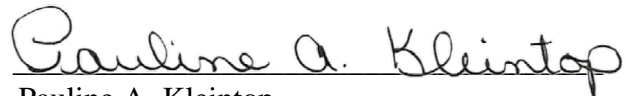
### OPINIONS:

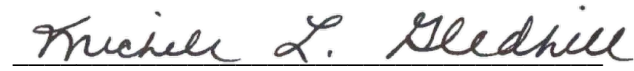
- Inventory should be kept for each department. Suggest through computer program.
- There should be dual control on all bank accounts, one being an elected official or deputy. Two signatures required on all checks.

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 2019.

Respectfully Submitted,

**BOARD OF POTTER COUNTY AUDITORS**

  
Pauline A. Kleintop

  
Michele L. Gledhill