

Potter County 2021 Audit

Milky Way over Cherry Springs
State Park
Potter County, Pennsylvania



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2021 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 2021. 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.

COUNTY GENERAL FUND RECEIPTS - 2021

Balance, 12/31/2020		19,586,274.33
Assets:		
Assets Accumulated	165,316.33	
Depreciation	<u>(940,139.78)</u>	
TOTAL ASSETS		<u>(774,823.45)</u>
TOTAL BALANCE & ASSETS		<u>\$18,811,450.88</u>
Taxes:		
Real Estate Taxes, Current Duplicate	6,112,450.22	
Real Estate, Delinquent	507,703.80	
Hotel Excise Tax	11,060.33	
Impact Fee Tax Reduction	<u>145,000.00</u>	
TOTAL TAXES		6,776,214.35
INTEREST ON INVESTMENTS		7,440.67
RENT OF BUILDINGS		108,700.01
Grants and Gifts:		
COVID-19 Block Grant	22,197.41	
Adult Probation OSP Supervision	26,665.75	
Grant in Aid (Juvenile)	49,242.00	
Grant in Aid (Adult Probation)	57,716.68	
Grant to Courts	48,160.00	
Civil Defense (DES)	93,226.00	
Prescription Drug Monitoring Grant-Coroner	10,000.00	
IP Grant	66,799.60	
District Attorney State Reimbursement	120,682.25	
Capital Punishment Grant	20,000.00	
Domestic Relation IV-D	102,484.00	
GEMS (Elections)	<u>5,284.00</u>	
TOTAL GRANTS & GIFTS		622,457.69
Payments in Lieu of Taxes:		
Conservation & Natural Resources	536,786.82	
State Game Lands	22,435.59	
Clean and Green	671.50	
Fish Commission Properties	810.00	
Public Utility Taxes	6,546.13	
Galeton in Lieu of Taxes	<u>1,559.37</u>	
TOTAL PAYMENTS IN LIEU OF TAXES		568,809.41

Department Earnings:		
Juvenile Probation	722.00	
Assessments	10,387.25	
Coroner	1,184.57	
Court costs, etc.	28,266.73	
District Attorney	899.88	
Jail Room & Board/Cost Recovery	155,140.44	
GIS	38,115.95	
Magisterial District Judges	65,768.42	
Planning	6,245.00	
Prothonotary Criminal Master Account	151,616.67	
Prothonotary/Orphans Court	33,420.40	
Register & Recorder	153,779.27	
Sheriff	21,563.62	
Tax Claim Bureau	201,519.58	
Treasurer	22,484.25	
Election/Voter Registration Filing Fees	<u>215.50</u>	
TOTAL DEPARTMENT EARNINGS		891,329.53
Miscellaneous Revenue:		
Gas Well Rental (National Fuel)	152.30	
Miscellaneous	(650.54)	
Insurance	138,451.68	
State Tax Equalization	40.20	
Sale of Property	8,896.00	
Capital Reserve	120,000.00	
Operational Reserve	400,000.00	
Austin Tower Lease	50,439.27	
Cobb Hill Tower Lease	<u>10,942.20</u>	
TOTAL MISCELLANEOUS REVENUE		728,271.11
Department Reimbursements:		
Human Service Maintenance	36,420.00	
Human Service Solicitor	30,000.00	
Liquid Fuels Administrative Fee	5,563.18	
CDBG Administrative Fee	15,835.59	
911 Wireless Fund	185,326.62	
Divorce Fund	<u>199,850.75</u>	
TOTAL DEPARTMENT REIMBURSEMENTS		472,996.14
TOTAL RECEIPTS		<u>10,176,218.91</u>
TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS		<u>\$28,987,669.79</u>

COUNTY GENERAL FUND EXPENDITURES – 2021

Commissioners:

Salary of Commissioners	162,369.48
Salary of Clerical Staff	124,941.58
Benefits	118,492.72
Association Dues	11,225.00
Conference & Training	1,582.99
Contracted Services	28,463.76
Counsel Fees	18,902.50
Covid-19 Block Grant	(643.67)
Office Expenditures	13,193.05
Equipment Maintenance	822.64
Special Projects	14,500.00
Travel	<u>2,584.61</u>

TOTAL COMMISSIONERS

496,434.66

Solicitor:

Contracted Services	<u>85,000.00</u>
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TOTAL SOLICITOR

85,000.00

Information Technology:

Salary	116,129.37
Benefits	45,297.08
Contracted Services	48,716.25
Office Expenditures	17,853.50
Travel	<u>42.70</u>

TOTAL INFORMATION TECHNOLOGY

228,038.90

County Buildings:

Salary of Staff	182,545.37
Benefits	113,006.62
On Call Pay	2,200.00
Contracted Services	18,313.92
Maintenance & Repairs	8,957.99
Materials & Supplies	45,010.16
Capital Outlay	22,698.00
Capital Improvements	35,000.00
Rent	19,924.32
PCORP Loss Prevention Grant	56,129.00
PCOMP Safety Improvement	20,177.49
Travel/Fuel	9,976.76
Utilities	9,369.78
Purchase of Equipment	138.00
Phone/Advertisement	<u>4,770.47</u>

TOTAL COUNTY BUILDINGS

548,217.88

Voter Registration:		
Salary of Staff	25,602.60	
Benefits	11,217.31	
Contracted Services	36.24	
Conference & Training	250.00	
Office Expenditures	1,997.74	
Equipment Maintenance	159.79	
Travel	<u>203.60</u>	
TOTAL VOTER REGISTRATION		39,467.28

Elections:		
Salary of Staff	58,434.00	
Benefits	11,204.37	
Capital Outlay	12,134.49	
Conference & Training	280.00	
Contracted Services	80,261.17	
Office Expenditures	21,863.35	
Equipment Maintenance	159.64	
Rent	1,500.00	
Travel	<u>3,842.39</u>	
TOTAL ELECTIONS		189,679.41

Tax Assessment:		
Salary of Officers	71,739.69	
Salary of Staff	23,611.78	
Benefits	58,216.65	
Conference & Training	525.00	
Contracted Services	12,510.41	
Office Expenditures	2,615.11	
Capital Outlay	710.92	
Dues	560.00	
Equipment Maintenance	164.32	
Travel	1,433.07	
Vehicle Lease/Maintenance	<u>82.00</u>	
TOTAL TAX ASSESSMENT		172,168.95

Mapping/GIS:		
Salary of Officers	83,972.93	
Benefits	37,507.71	
Association Dues	200.00	
Capital Outlay	999.98	
Conference & Training	100.00	
Contracted Services	77,694.28	
Office Expenditures	2,432.14	
Travel	<u>556.48</u>	
TOTAL MAPPING/GIS		203,463.52

Treasurer:		
Salary of Officer	54,123.16	
Salary of Deputy/Staff	41,825.41	
Benefits	44,552.86	
Conference & Training	(150.00)	
Capital Outlay	1,000.00	
Contracted Services	267.64	
Dues	750.00	
Office Expenditures	2,060.45	
Travel	(270.97)	
Hotel Tax:		
Postage	<u>3.36</u>	
TOTAL TREASURER		144,161.91

Tax Claim Bureau:		
Salary of Officers	4,416.90	
Salary of Clerks	52,257.69	
Benefits	42,476.85	
Capital Outlay	2,361.86	
Contracted Services	25,372.29	
Dues	125.00	
Equipment Maintenance	137.95	
Judicial Tax Sale	19,499.13	
Office Expenditures	<u>10,346.83</u>	
TOTAL TAX CLAIM BUREAU		156,994.50

Tax Collectors:		
Commission on Taxes	91,716.00	
FICA	7,016.29	
Office Expenditures	<u>5,983.23</u>	
TOTAL TAX COLLECTORS		104,715.52

Auditors:		
Salaries	77,809.29	
Benefits	60,295.10	
Dues	400.00	
Office Expenditures	861.24	
Publishing of Report	507.50	
Travel	7,523.00	
Equipment Maintenance	<u>401.83</u>	
TOTAL AUDITORS		147,797.96

Single Audit:		
State Conducted	<u>25,240.00</u>	
TOTAL SINGLE AUDIT		25,240.00

Planning & Zoning:		
Salary of Director	22,849.06	
Salary of Clerk	18,456.99	
Benefits	22,637.51	
Contracted Services	3,362.46	
Equipment Maintenance	1,563.45	
Office Expenditures	465.01	
Conference & Training	150.00	
Dues	250.00	
Travel	<u>637.47</u>	
TOTAL PLANNING & ZONING		70,371.95

Register of Wills & Recorder of Deeds:		
Salary of Register & Recorder	61,854.52	
Salary of Deputies	46,135.21	
Benefits	62,996.04	
Capital Outlay	6,884.29	
Dues	1,000.00	
Travel	1,307.00	
Conference & Training	600.00	
Contracted Services	14,931.15	
Equipment Maintenance	342.00	
Office Expenditures	<u>2,505.66</u>	
TOTAL REGISTER & RECORDER		198,555.87

Gunzburger Building:		
Contracted Services	65,615.78	
Materials & Supplies	26,429.23	
Equipment Maintenance	70.98	
Capital Outlay	19,500.00	
Telephone	38,911.67	
Utilities	<u>78,983.25</u>	
TOTAL GUNZBURGER BUILDING		229,510.91

911/EMA Building:		
Contracted Services	1,710.00	
Materials & Supplies	3,596.48	
Utilities	<u>5,809.50</u>	
TOTAL MAPLEVIEW COMPLEX		11,115.98

Courthouse Building:		
Contracted Services	13,319.13	
Materials & Supplies	9,586.03	
Capital Outlay	20,000.00	
Utilities	<u>25,495.37</u>	
TOTAL COURTHOUSE BUILDING		68,400.53

Modular Buildings:		
Contracted Services	1,355.00	
Capital Outlay	42,500.00	
Materials & Supplies	2,598.87	
Utilities	<u>12,548.35</u>	
TOTAL MODULAR BUILDINGS		59,002.22

EMA/Maintenance Storage Building:		
Materials & Supplies	1,804.70	
Contracted Maintenance & Repairs	1,051.79	
Capital Outlay	5,000.00	
TOTAL EMA/MAINTENANCE STORAGE BUILDING		<u>7,856.49</u>

TOTAL GENERAL GOVERNMENT EXPENDITURES \$3,186,194.44

Sheriff:		
Salary of Sheriff	54,274.48	
Salary of Deputies/Secretary	85,841.82	
Benefits	54,359.48	
Dues	710.00	
Capital Outlay	986.98	
Contracted Services	8,109.32	
Office Expenditures	5,344.44	
Travel	3,018.72	
Uniforms	1,284.02	
Equipment Maintenance	342.00	
Vehicle Lease/Maintenance	<u>3,030.52</u>	
TOTAL SHERIFF		217,301.78

Security Guards:		
Salary of Guards	37,020.73	
Benefits	<u>3,979.77</u>	
TOTAL SECURITY GUARDS		41,000.50

Coroner:		
Salary of Coroner	23,478.26	
Benefits	19,889.99	
Dues	500.00	
Conference & Training	230.00	
Contracted Services	10,204.14	
Office Expenditures	122.00	
Postmortem Expenditures	5,450.00	
Viewings & Investigations	1,800.00	
Travel	<u>1,462.45</u>	
TOTAL CORONER		63,136.84

Prothonotary/Clerk of Courts:		
Salary of Prothonotary	61,854.52	
Salary of Deputy/Clerks	72,866.07	
Benefits	65,948.60	
Arbitrations	950.00	
Capital Outlay	827.47	
Contracted Services	25,749.99	
Dues	1,000.00	
Equipment Maintenance	331.90	
DUI Lab Fees	6,956.00	
Juror Fees, Meals, Mileage	4,000.00	
Office Expenditures	<u>11,837.24</u>	
TOTAL PROTHONOTARY/CLERK OF COURTS		252,321.79

Domestic Relations:		
Salary of Officer	76,121.16	
Salary of Staff	20,230.38	
Benefits	61,911.30	
Capital Outlay	799.99	
Contracted Services	(3,073.70)	
Equipment Maintenance	43.36	
Office Expenditures	7,508.32	
Rent	10,800.21	
Utilities/Telephone	12,182.63	
Travel	<u>660.00</u>	
TOTAL DOMESTIC RELATIONS		187,183.65

Public Defender:		
Salary of Public Defender	70,832.32	
Salary of Clerk	38,901.72	
Benefits	44,836.82	
Capital Outlay	1,999.98	
Contracted Services	41,672.87	
Court Appointed Counsel Fees	4,593.44	
Dues	625.00	
Investigation	5,992.50	
Murder Trials	96,210.05	
Office Expenditures	1,560.68	
Equipment Maintenance	276.97	
Travel	<u>687.00</u>	
TOTAL PUBLIC DEFENDER		308,189.35

Law Library:		
Books & Updated References	<u>51,020.30</u>	
TOTAL LAW LIBRARY		51,020.30

District Attorney:		
Salary of District Attorney	185,664.96	
Salary of Assistant District Attorney	70,425.60	
Salary of Clerks	57,417.56	
Benefits	85,327.07	
Autopsy	3,875.00	
Capital Outlay	216.41	
Conference & Training	1,606.99	
Contracted Services	19,266.79	
Detective	946.43	
Dues	2,167.60	
Equipment Maintenance	3,519.30	
Investigations/Communications	33,728.79	
Office Expenditures	4,039.08	
Travel	2,974.40	
Victim Services:		
Materials & Supplies	<u>1,194.44</u>	
TOTAL DISTRICT ATTORNEY		472,370.42

Courts:		
Salary of Staff	112,742.45	
Benefits	44,909.46	
Capital Outlay	779.00	
Contracted Services	26,829.66	
Court Appointed Counsel Fees	47,398.27	
Dues	324.45	
Mediation	5,079.75	
Office Expenditures	7,787.69	
Psychological/Medicals	1,000.00	
Conference & Training	375.00	
Transcript Fees	1,581.25	
Equipment Maintenance	290.00	
Jury Expenditures:		
Fees & Mileage	129.06	
Postage	<u>2,046.95</u>	
TOTAL COURTS		251,272.99

Magisterial District Judge Annette Easton:		
Income to County: \$25,936.00		
Expenditures to County:		
Salary of Staff	49,785.79	
Benefits	40,128.48	
Bond	100.00	
Contracted Services	1,974.90	
Office Expenditures	6,870.83	
Rent	4,200.00	
Travel	587.50	
Utilities/Telephone	<u>3,967.09</u>	
TOTAL MDJ ANNETTE EASTON		107,614.59

Magisterial District Judge Kari McCleaff:

Income to County: \$11,855.07

Expenditures to County:

Salary of Staff	22,817.67
Benefits	19,903.26
Capital Outlay	417.18
Constable Fees	755.89
Contracted Services	2,602.90
Office Expenditures	7,779.19
Rent	8,700.00
Utilities/Telephone	6,296.28
Bonds	<u>100.00</u>

TOTAL MDJ KARI McCLEAFT

69,372.37

Magisterial District Judge Christopher Kalacinski:

Income to County: \$27,977.35

Expenditures to County:

Salary of Staff	30,624.84
Benefits	20,869.94
Capital Outlay	500.00
Constable Fee	466.05
Contracted Services	3,386.91
Conference & Training	260.00
Equipment Maintenance	285.00
Office Expenditures	5,680.84
Rent	9,000.00
Telephone/Utilities	7,910.51
Travel	<u>1,277.58</u>

TOTAL MDJ CHRISTOPHER KALACINSKI

80,261.67

TOTAL JUDICIAL EXPENDITURES

\$2,101,046.25

Juvenile Probation:

Salary of Officers	77,716.65
Salary of Clerical Staff	17,015.64
Benefits	53,521.82
Dues	200.00
Conference & Training	120.00
Contracted Services	1,096.90
Office Expenditures	1,141.60
Equipment Maintenance	68.40
Toxicology	53.33
Vehicle Lease & Maintenance	482.97
Travel	<u>420.24</u>

TOTAL JUVENILE PROBATION

151,837.55

Adult Probation:

Salary of Officers	264,671.27
Salary of Clerical Staff	12,733.93
Salary/On Call	16,370.00
Benefits	133,669.70
Conference & Training	480.00
Vehicle Lease/Maintenance	1,931.86
Dues	711.06
Court Reporting Network	2,350.00
In-House Detention	2,592.87
Contracted Services	7,626.05
Office Expenditures	4,985.94
Equipment Maintenance	273.60
System Improvement Grant	2,374.00
Toxicology	649.32
Travel	1,649.95

IP Grant:

Consultants	6,063.60
Supplies & Operating Expense	3,761.37
Travel/Gas Cards	1,005.00
Personnel	<u>6,514.25</u>

TOTAL ADULT PROBATION

470,413.77

County Jail:

Salary of Officers/Staff/Clerks	719,461.97
Benefits	281,231.87
Contracted Services	60,567.92
Office Expenditures	42,149.22
Prisoner Board Expenditures	303,032.90
Prisoner Medical Expenditures	77,150.51
Norther Tier Children's Home (Women's Board)	77,100.00
Uniforms/Boot & Clothing Allowance	2,332.77
Utilities/Telephone	57,636.13
Travel	1,463.82
Conference & Training	<u>1,414.56</u>

TOTAL COUNTY JAIL

1,623,541.67

TOTAL CORRECTIONS EXPENDITURES

\$2,245,792.99

Community Development:

Salary	36,592.66
Benefits	20,971.53
Travel	1,291.82
Office Expenditures	1,698.32
Conference & Training	1,043.89
Special Projects	2,540.00
Contracted Services	<u>158.89</u>

TOTAL COMMUNITY DEVELOPMENT

64,297.11

Communications:		
Salary of Staff	38,186.72	
Benefits	21,095.15	
Contracted Services	517.50	
Capital Outlay	40,000.00	
Land Lease	49,714.78	
Office Expenditures	1,438.18	
Utilities	<u>23,578.35</u>	
TOTAL COMMUNICATIONS		174,530.68

Department of Emergency Services:		
Salary of Officer	83,418.14	
Salary of Staff	43,097.60	
Benefits	67,047.64	
Capital Outlay	4,395.84	
Conference & Training	149.64	
Contracted Services	5,593.95	
Dues	387.50	
Equipment Maintenance	48.76	
Office Expenditures	2,917.78	
Travel	1,382.36	
Utilities/Telephone	<u>6,621.32</u>	
TOTAL DEPARTMENT OF EMERGENCY SERVICES		215,060.53

Veterans Affairs:		
Salary of Officer	27,954.11	
Benefits	2,571.79	
Burial of Vets/Flags/Headstone Base	11,066.76	
Office Expenditures	885.34	
Travel	57.50	
Equipment Maintenance	285.00	
Dues	250.00	
Veteran's Programs	<u>158.01</u>	
TOTAL VETERANS AFFAIRS		43,228.51

VA Clinic:		
Contracted Services	725.79	
Utilities	8,258.16	
Materials & Supplies	<u>1,779.43</u>	
TOTAL VA CLINIC		10,763.38

Employer Share of Benefits:		
Retirement Fund Contribution	275,878.85	
Other	<u>2,116.93</u>	
TOTAL EMPLOYER SHARE OF BENEFITS		277,995.78

Insurance:		
Building/Equipment	226,494.22	
Other	<u>119,213.35</u>	
TOTAL INSURANCE		345,707.57
Appropriation Expenses:		
Area Transportation Authority	35,645.00	
Conservation District	45,000.00	
Education Council	37,500.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historical Society	1,000.00	
Hospice	1,000.00	
Human Services	620,600.00	
North Fork Dam	10,000.00	
Potter-Tioga Library	60,000.00	
Saulter Preserve	1,500.00	
A Way Out	3,000.00	
Cooperative Extension	<u>108,243.00</u>	
TOTAL APPROPRIATION EXPENSES		934,488.00
Miscellaneous Expenditures:		
2020 Unapplied Accruals Adjustment	<u>19,915.70</u>	
TOTAL MISCELLANEOUS EXPENDITURES		19,915.70
Loan Payments:		
911 System Upgrade:		
Principal	346,166.56	
Interest	<u>109,875.88</u>	
TOTAL LOAN PAYMENTS		456,042.44
Capital Projects:		
Business/Education Initiative	<u>25,000.00</u>	
TOTAL CAPITAL PROJECTS		<u>25,000.00</u>
TOTAL OTHER EXPENDITURES		<u>\$2,567,029.70</u>
TOTAL BALANCE OF ALL EXPENDITURES		\$10,100,063.38
Capital Assets, 12/31/2021	17,609,080.77	
Balance in Checking Account, 12/31/2021	866,857.34	
Balance in Payroll Account, 12/31/2021	—	
Accounts Receivable	547,233.38	
Accounts Payable	(314,867.03)	
Due From Other Funds	<u>179,301.95</u>	
GENERAL FUND BALANCE, 12/31/2021		<u>18,887,606.41</u>
TOTAL EXPENDITURES & BALANCE		<u>\$28,987,669.79</u>

COUNTY REVENUES BUDGET - 2021

	BUDGET	ACTUAL
Human Services	66,120.00	66,420.00
Community Development	15,000.00	15,835.59
Veterans Affairs Revenue	100.00	—
GIS Department	41,000.00	38,115.95
Communications	48,952.00	61,381.47
DES	97,055.00	93,226.00
Liquid Fuels	5,600.00	5,563.18
Potter County 911	322,000.00	185,326.62
Real Estate-Delinquent	505,000.00	507,703.80
Real Estate-Current	6,371,293.00	6,257,450.22
Hotel Tax Income	4,000.00	11,060.33
Court Costs, etc.	34,825.00	28,266.73
Planning/Subdivision Fees	5,065.00	6,245.00
Retirement Actuary	160,000.00	—
Interest on Bank Balances	20,000.00	7,440.67
Rent: Buildings/Property	122,300.00	108,700.01
Adult Probation	110,000.00	124,516.28
Juvenile Probation Program	36,000.00	49,964.00
Courts	48,500.00	68,160.00
Domestic Relations IV-D	140,000.00	102,484.00
District Attorney	127,936.00	121,582.13
Adult Probation/OSP Supervision	35,000.00	26,665.75
Treasurer	19,600.00	22,484.25
Recorder of Deeds/Register of Wills	155,000.00	153,779.27
Sheriff	165,050.00	176,704.06
Coroner	8,000.00	11,184.57
Prothonotary/Orphans Court	40,300.00	33,420.40
Gas Well Impact Fee	200,000.00	—
District Justice	76,000.00	65,768.42
Elections	1,000.00	5,499.50
Criminal Master Account	208,465.00	151,616.67
Tax Claim Bureau-Fees & Costs	238,500.00	201,519.58
Assessment Fees	19,000.00	11,058.75
Conservation & Natural Resources/Forestry	536,800.00	536,786.82
State Game Lands	22,500.00	22,435.59
Fish Commissions Properties	810.00	810.00
Galeton In Lieu of Taxes	2,000.00	1,559.37
Public Utility Realty Tax	6,500.00	6,546.13
State Tax Equalization Board	100.00	40.20
Gas Well Rental	153.00	152.30
Sale of Property, etc.	3,500.00	8,896.00
Other Miscellaneous Revenue	5,000.00	21,546.87
Insurance	139,590.00	138,451.68
Tax Anticipation Loan	250,000.00	—
Capital Reserve	250,000.00	120,000.00
Divorce Fund	200,000.00	199,850.75
Operational Reserve	250,000.00	400,000.00
TOTAL REVENUE	<u>\$11,113,614.00</u>	<u>\$10,176,218.91</u>

COUNTY EXPENDITURES BUDGET - 2021

	BUDGET	ACTUAL
Commissioners	599,022.00	496,511.41
Solicitor	85,000.00	85,000.00
Information Technology	234,524.00	228,038.90
County Property	477,083.00	548,217.88
Voter Registration	43,557.00	39,467.28
Elections	165,833.00	189,679.38
Assessment	173,006.00	172,168.95
Mapping/GIS	177,317.00	203,463.52
Treasurer	152,554.00	144,161.91
Tax Collectors	107,694.00	104,715.52
Tax Claim Bureau	159,378.00	156,994.50
Auditors	178,191.00	173,037.96
Planning	89,605.00	70,371.95
Register & Recorder	201,198.00	198,555.87
Gunzburger Building	207,000.00	229,510.91
911/EMA Building	10,200.00	11,115.98
Courthouse	65,700.00	68,400.53
Modulars	27,500.00	59,002.22
Security Guards	33,519.00	41,000.50
EMA/Maintenance Storage Building	6,000.00	7,856.49
Sheriff	302,782.00	237,140.76
Coroner	55,886.00	63,136.84
Prothonotary/Clerk of Courts	289,944.00	252,321.79
Domestic Relations	225,939.00	187,183.65
Public Defender	440,296.00	308,189.35
District Attorney	456,295.00	472,370.42
Law Library	40,000.00	51,020.30
Courts	353,309.00	251,272.99
DJ Annette Easton, 55-3-01	105,752.00	107,614.59
DJ Kari McCleaff, 55-4-01	64,820.00	69,372.37
DJ Chris Kalacinski, 55-4-03	74,591.00	80,261.67
Adult Probation	524,912.00	470,413.77
Juvenile Probation	159,085.00	151,837.55
County Jail	1,671,829.00	1,623,541.67
Human Services	620,600.00	620,600.00
ATA	35,645.00	35,645.00
Community Economic Development	67,784.00	64,297.11
Communications	160,914.00	174,530.68
DES	229,478.00	215,060.53
Veterans Affairs	50,654.00	43,228.51
Employee Benefits	470,000.00	277,995.78
Insurance	200,000.00	345,707.57
Annual Appropriations	126,500.00	125,000.00
Mapleview Complex	28,300.00	10,763.38
Cooperative Extension	124,375.00	108,243.00
Refunds	500.00	—
Conservation District	45,000.00	45,000.00
Reimbursements	1,000.00	—
Loans	708,543.00	456,042.44
Capital Projects	70,000.00	25,000.00
Capital Reserve	100,000.00	—
Operational Reserve	115,000.00	—
TOTAL EXPENDITURES	<u>\$11,113,614.00</u>	<u>\$10,100,063.38</u>

TAX STATEMENT - 2021

Assessed Valuation of Potter County:		
Real Estate	353,584,198.00	
TOTAL ASSESSED VALUATION		\$353,584,198.00
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	18.5	
Current Tax Levy:		
Real Estate	6,541,307.66	
TOTAL CURRENT TAX LEVY		\$6,541,307.66

TAX ANTICIPATION LOAN – 2021

Year of Issue: 2021	Original Borrowing Limit Amount: \$1,000,000.00	
Potter County Human Services Borrowed, 2021		400,000.00
Principal Paid by Potter County Human Services, 2021		<u>(400,000.00)</u>
Amount Outstanding, 12/31/2021		—
Interest Paid by Potter County Human Services, 2021	\$2,902.33	

911 SYSTEM UPGRADE LOAN - 2021

Year of Issue: 2018	Original Amount: 3,800,000.00	
Amount Outstanding, 12/31/2020		3,066,153.49
Principal Paid During, 2021		<u>(346,166.56)</u>
Amount Outstanding, 12/31/2021		<u>\$2,719,986.93</u>
Interest Paid, 2021	\$109,875.88	

COUNTY REAL ESTATE TAX – 2021

Townships/Boroughs	Duplicate/Additions Abatements/Penalty	Cash Collected	Discount	Returned	Total
Abbott	208,654.40	192,484.22	3,520.38	12,649.80	208,654.40
Allegany	220,723.31	209,672.32	3,503.76	7,547.23	220,723.31
Austin	94,091.95	69,395.01	1,200.15	23,496.77	94,091.93
Bingham	264,171.64	249,454.29	4,136.55	10,580.83	264,171.67
Clara	96,613.45	87,172.56	1,609.98	7,830.91	96,613.45
Coudersport 1&2	655,457.00	612,513.43	10,921.38	32,022.19	655,457.00
Eulalia	401,105.77	377,743.37	7,217.49	16,144.93	401,105.79
Galeton 1&2	210,664.25	177,377.53	3,054.50	30,232.23	210,664.26
Genesee	270,843.63	246,035.73	4,530.12	20,277.83	270,843.68
Harrison	345,008.61	319,769.86	5,677.46	19,561.27	345,008.59
Hebron	296,756.60	268,806.61	4,837.85	23,112.12	296,756.58
Hector	257,638.60	235,551.93	4,397.60	17,689.12	257,638.65
Homer	203,294.53	191,951.67	3,394.95	7,947.90	203,294.52
Keating	170,618.61	161,901.03	2,959.14	5,758.48	170,618.65
Oswayo Borough	24,302.44	21,105.81	314.05	2,882.59	24,302.45
Oswayo Township	145,000.91	134,259.64	2,336.90	8,404.39	145,000.93
Pike Township	174,501.73	164,990.97	3,055.92	6,454.87	174,501.76
Pleasant Valley	48,541.19	44,703.18	846.75	2,991.26	48,541.19
Portage	70,125.24	66,175.10	1,171.36	2,778.80	70,125.26
Roulette	333,551.90	301,734.40	5,363.66	26,453.91	333,551.97
Sharon	286,369.28	256,030.49	4,430.58	25,908.25	286,369.32
Shinglehouse	172,453.84	157,430.55	2,728.42	12,294.93	172,453.90
Stewardson	84,463.39	79,201.60	1,415.63	3,846.15	84,463.38
Summit	141,980.84	136,271.94	2,556.81	3,152.42	141,981.17
Sweden	365,929.42	342,458.58	5,969.45	17,501.46	365,929.49
Sylvania	84,954.34	79,645.81	1,385.25	3,923.29	84,954.35
Ulysses Borough	130,822.12	119,648.66	2,040.16	9,133.32	130,822.14
Ulysses Township	353,211.66	333,108.29	5,864.43	14,238.95	353,211.67
West Branch	332,010.44	317,358.15	5,677.72	8,974.56	332,010.43
Wharton	167,296.46	158,497.49	2,956.24	5,842.71	167,296.44
TOTALS	<u>\$6,611,157.55</u>	<u>\$6,112,450.22</u>	<u>\$109,074.64</u>	<u>\$389,633.47</u>	<u>\$6,611,158.33</u>

Variation difference of \$.78 when balancing.

SAULTER PRESERVE FUND - 2021

Balance, 12/31/2020		1,757.33
Receipts:		
Potter County Commissioners	1,500.00	
Rent	175.00	
Interest	<u>4.60</u>	
TOTAL RECEIPTS		<u>1,679.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$3,436.93</u>
Expenditures:		
Materials & Supplies	379.29	
Utilities	<u>323.49</u>	
TOTAL EXPENDITURES		702.78
BALANCE, 12/31/2021		2,750.70
ACCOUNTS PAYABLE		<u>(16.55)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$3,436.93</u>

COVID – 19 COUNTY RELIEF GRANT FUND - 2021

Balance, 12/31/2020		38,918.27
Receipts:		
Interest	<u>1.15</u>	
TOTAL RECEIPTS		<u>1.15</u>
TOTAL RECEIPTS & BALANCE		<u>\$38,919.42</u>
Expenditures:		
Telework	37,386.00	
Interest transferred to General Fund	<u>1,533.42</u>	
TOTAL EXPENDITURES		38,919.42
BALANCE, 12/31/2021		—
TOTAL EXPENDITURES & BALANCE		<u>\$38,919.42</u>

**** THIS ACCOUNT HAS BEEN CLOSED ****

COVID HOSPITALITY INDUSTRIAL RECOVERY PROGRAM FUND (CHIRP) - 2021

Balance, 12/31/2020		—
Receipts:		
State Grant	187,180.00	
Interest	<u>32.83</u>	
TOTAL RECEIPTS		<u>187,212.83</u>
TOTAL RECEIPTS & BALANCE		<u>187,212.83</u>
Expenditures:		
Small Business Grants	<u>187,212.83</u>	
TOTAL EXPENDITURES		187,212.83
BALANCE, 12/31/2021		—
TOTAL EXPENDITURES & BALANCE		<u>\$187,212.83</u>

**** THIS ACCOUNT HAS BEEN CLOSED ****

COVID LOCAL FISCAL RECOVERY FUND - 2021

Balance, 12/31/2020		—
Receipts:		
Federal Grant	1,604,991.00	
Interest	<u>1,870.81</u>	
TOTAL RECEIPTS		<u>1,606,861.81</u>
TOTAL RECEIPTS & BALANCE		<u>1,606,861.81</u>
Expenditures:		
Capital Investments	96,759.56	
Clean Water Infrastructure	13,467.41	
Direct County Costs	126,791.07	
Telework	<u>17,518.25</u>	
TOTAL EXPENDITURES		254,536.29
BALANCE, 12/31/2021		1,432,027.37
ACCOUNTS PAYABLE		<u>(79,701.85)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,606,861.81</u>

HOTEL EXCISE TAX FUND - 2021

Balance, 12/31/2020		102.15
Receipts:		
Deposits	249,766.32	
Interest	<u>60.89</u>	
TOTAL RECEIPTS		<u>249,827.21</u>
TOTAL RECEIPTS & BALANCE		<u>\$249,929.36</u>
Expenditures:		
Potter County Commissioners	11,060.33	
Potter/Tioga Visitors Association	<u>238,259.78</u>	
TOTAL EXPENDITURES		249,320.11
BALANCE, 12/31/2021		32,794.59
ACCOUNTS RECEIVABLE		30,327.85
ACCOUNTS PAYABLE		<u>(62,513.19)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$249,929.36</u>

FARMLAND PRESERVATION/ ROLL BACK FUND - 2021

Balance, 12/31/2020		68,165.23
Receipts:		
Potter County Commissioners (Appropriation)	10,000.00	
Reimbursements	185.00	
Rollback Tax	1,057.08	
Interest	<u>213.28</u>	
TOTAL RECEIPTS		<u>11,455.36</u>
TOTAL RECEIPTS & BALANCE		<u>\$79,620.59</u>
Expenditures:		
Advertisement	50.00	
Office Expenses	48.08	
Purchase of Land	1,182.70	
Travel	<u>20.89</u>	
TOTAL EXPENDITURES		1,301.67
BALANCE, 12/31/2021		<u>78,318.92</u>
TOTAL EXPENDITURES & BALANCE		<u>\$79,620.59</u>

OPERATIONAL RESERVE FUND - 2021

Balance, 12/31/2020		426,615.80
Receipts:		
Potter County General Fund	182,000.00	
Interest	<u>765.83</u>	
TOTAL RECEIPTS		<u>182,765.83</u>
TOTAL RECEIPTS & BALANCE		<u>\$609,381.63</u>
Expenditures:		
Potter County Commissioners	<u>400,000.00</u>	
TOTAL EXPENDITURES		400,000.00
BALANCE, 12/31/2021		<u>209,381.63</u>
TOTAL EXPENDITURES & BALANCE		<u>\$609,381.63</u>

NORTH FORK DAM FUND - 2021

Balance, 12/31/2020		13,512.18
Receipts:		
Potter County Commissioners	10,000.00	
Interest	<u>35.30</u>	
TOTAL RECEIPTS		<u>10,035.30</u>
TOTAL RECEIPTS & BALANCE		<u>\$23,547.48</u>
Expenditures:		
Contracted Services	2,500.00	
Materials & Supplies	2,313.56	
Utilities	<u>278.29</u>	
TOTAL EXPENDITURES		5,091.85
BALANCE, 12/31/2021		<u>18,455.63</u>
TOTAL EXPENDITURES & BALANCE		<u>\$23,547.48</u>

CAPITAL PROJECTS FUND – 2021

Balance, 12/31/2020		423,053.36
Receipts:		
Interest	<u>983.80</u>	
TOTAL RECEIPTS		<u>983.80</u>
TOTAL RECEIPTS & BALANCE		<u>\$424,037.16</u>
Expenditures:		
Potter County Commissioners	<u>120,000.00</u>	
TOTAL EXPENDITURES		120,000.00
BALANCE, 12/31/2021		<u>304,037.16</u>
TOTAL EXPENDITURES & BALANCE		<u>\$424,037.16</u>

COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND – 2021

Balance, 12/31/2020		—
Receipts:		
Federal CDBG Entitlement	<u>521,731.50</u>	
TOTAL RECEIPTS		<u>521,731.50</u>
TOTAL RECEIPTS & BALANCE		<u>\$521,731.50</u>
Expenditures:		
Contracted Services	437,531.35	
Potter County Administrative Fees	12,692.87	
SEDA-COG	<u>71,507.28</u>	
TOTAL EXPENDITURES		<u>521,731.50</u>
BALANCE, 12/31/2021		—
TOTAL EXPENDITURES & BALANCE		<u>\$521,731.50</u>

VICTIMS OF JUVENILE OFFENDERS FUND (VOJO) - 2021

Balance, 12/31/2020		630.51
Receipts:		
Commonwealth of PA	4,077.02	
Interest	<u>4.43</u>	
TOTAL RECEIPTS		<u>4,081.45</u>
TOTAL RECEIPTS & BALANCE		<u>\$4,711.96</u>
Expenditures:		
Benefits	616.98	
Contracted Services	4,854.06	
Office Supplies	43.07	
Postage	62.88	
Travel	<u>6.28</u>	
TOTAL EXPENDITURES		5,583.27
BALANCE, 12/31/2021		2,281.74
ACCOUNTS PAYABLE		(94.22)
DUE COUNTY		<u>(3,058.83)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$4,711.96</u>

JUVENILE RESTITUTION FUND - 2021

Balance, 12/31/2020		18,437.90
Receipts:		
Restitution Payments	478.98	
Interest	<u>32.21</u>	
TOTAL RECEIPTS		<u>511.19</u>
TOTAL RECEIPTS & BALANCE		<u>\$18,949.09</u>
Expenditures:		
Court-Ordered Restitution	<u>4,347.52</u>	
TOTAL EXPENDITURES		4,347.52
BALANCE, 12/31/2021		14,122.59
ACCOUNTS RECEIVABLE		<u>478.98</u>
TOTAL EXPENDITURES & BALANCE		<u>\$18,949.09</u>

RIGHTS AND SERVICE ACT FUND (RASA) - 2021

Balance, 12/31/2020		35,595.21
Receipts:		
Commonwealth of PA	28,790.80	
Fees	1,474.06	
Interest	<u>116.46</u>	
TOTAL RECEIPTS		<u>30,381.32</u>
TOTAL RECEIPTS & BALANCE		<u>\$65,976.53</u>
Expenditures:		
Benefits	3,543.67	
Contracted Services	29,466.52	
Materials & Supplies	318.55	
Postage	377.12	
Transfer to VOJO Fund	4,077.02	
Travel	<u>153.86</u>	
TOTAL EXPENDITURES		37,936.74
BALANCE, 12/31/2021		38,430.53
ACCOUNTS RECEIVABLE		1,293.54
ACCOUNTS PAYABLE		(565.31)
DUE COUNTY		<u>(11,118.97)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$65,976.53</u>

VICTIM IMPACT PANEL FUND - 2021

Balance, 12/31/2020		
Receipts:		25,135.65
Deposits	—	
TOTAL RECEIPTS		—
TOTAL RECEIPTS & BALANCE		<u>\$25,135.65</u>
Expenditures:		
Materials/Supplies	<u>938.89</u>	
TOTAL EXPENDITURES		938.89
BALANCE, 12/31/2021		<u>24,196.76</u>
TOTAL EXPENDITURES & BALANCE		<u>\$25,135.65</u>

COUNTY OFFENDER SUPERVISION FUND - 2021

Balance, 12/31/2020		101,515.59
Receipts:		
Clerk of Court Fees	25,463.35	
Interest	<u>331.51</u>	
TOTAL RECEIPTS		<u>25,794.86</u>
TOTAL RECEIPTS & BALANCE		<u>\$127,310.45</u>
Expenditures:		
Purchase of Equipment	<u>3,726.00</u>	
TOTAL EXPENDITURES		3,726.00
BALANCE, 12/31/2021		121,575.71
ACCOUNTS RECEIVABLE		<u>2,008.74</u>
TOTAL EXPENDITURES & BALANCE		<u>\$127,310.45</u>

GAS WELL-HIGHWAY BRIDGE IMPROVEMENT FUND - 2021

Balance, 12/31/2020		127,337.38
Receipts:		
Commonwealth of PA	40,000.00	
Interest	<u>382.89</u>	
TOTAL RECEIPTS		<u>40,382.89</u>
TOTAL RECEIPTS & BALANCE		<u>\$167,720.27</u>
Expenditures:		
Potter County Commissioners	<u>40,000.00</u>	
TOTAL EXPENDITURES		<u>40,000.00</u>
BALANCE, 12/31/2021		<u>127,720.27</u>
TOTAL EXPENDITURES & BALANCE		<u>\$167,720.27</u>

GAS WELL IMPACT-CAPITAL RESERVE FUND - 2021

Balance, 12/31/2020		1,104,360.26
Receipts:		
Commonwealth of PA (Gas Well)	207,014.79	
Commonwealth of PA (Greenways)	25,000.00	
Interest	<u>3,296.19</u>	
TOTAL RECEIPTS		<u>235,310.98</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,339,671.24</u>
Expenditures:		
Local/Regional Planning Initiative	6,165.00	
Greenways Recreational Improvements	1,000.00	
Potter County Commissioners (Tax Reduction)	<u>145,000.00</u>	
TOTAL EXPENDITURES		<u>152,165.00</u>
BALANCE, 12/31/2021		<u>1,187,506.24</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,339,671.24</u>

COUNTY LIQUID FUELS FUND - 2021

Balance, 12/31/2020		46,295.84
Receipts:		
Commonwealth of PA	59,925.08	
Interest	<u>132.40</u>	
TOTAL RECEIPTS		<u>60,057.48</u>
TOTAL RECEIPTS & BALANCE		<u>\$106,353.32</u>
Expenditures:		
Apportioned to Boroughs	2,809.76	
Apportioned to Townships	50,184.59	
Potter County Commissioners	<u>5,563.18</u>	
TOTAL EXPENDITURES		<u>58,557.53</u>
BALANCE, 12/31/2021		<u>47,795.79</u>
TOTAL EXPENDITURES & BALANCE		<u>\$106,353.32</u>
TOTAL UNPAID ENCUMBRANCES:	\$15,727.77	
TOTAL UNENCUMBERED BALANCE:	\$32,068.02	

COUNTY IMPROVEMENT FUND - 2021

Balance, 12/31/2020		15,532.44
Receipts:		
Recorder Fees	6,158.00	
Interest	<u>36.40</u>	
TOTAL RECEIPTS		<u>6,194.40</u>
TOTAL RECEIPTS & BALANCE		<u>\$21,726.84</u>
Expenditures:	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		21,206.84
ACCOUNTS RECEIVABLE		<u>520.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$21,726.84</u>

TRIPLE DIVIDE WATER MONITORING FUND - 2021

Balance, 12/31/2020		2,070.33
Receipts:		
Deposits	550.00	
Interest	<u>2.87</u>	
TOTAL RECEIPTS		<u>552.87</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,623.20</u>
Expenditures:		
Materials & Supplies/Telephone	<u>1,574.82</u>	
TOTAL EXPENDITURES		1,574.82
BALANCE, 12/31/2021		1,154.52
ACCOUNTS PAYABLE		<u>(106.14)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,623.20</u>

EMPLOYEE WELLNESS INITIATIVE FUND - 2021

Balance, 12/31/2020		1,562.27
Receipts:		
DVHT Wellness Program	5,804.22	
Interest	<u>3.20</u>	
TOTAL RECEIPTS		<u>5,807.42</u>
TOTAL RECEIPTS & BALANCE		<u>\$7,369.69</u>
Expenditures:		
Wellness Initiative Program	<u>4,739.17</u>	
TOTAL EXPENDITURES		4,739.17
BALANCE, 12/31/2021		<u>2,630.52</u>
TOTAL EXPENDITURES & BALANCE		<u>\$7,369.69</u>

RETIREMENT FUND – 2021

Balance, 12/31/2020		320,267.34
Receipts:		
C.S. McKee Settlement	362.77	
Employee Buyback	3,747.69	
Employer Contributions	424,429.00	
Member Contribution	496,836.80	
Sundries	540,000.00	
Interest	<u>412.70</u>	
TOTAL RECEIPTS		<u>1,465,788.96</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,786,056.30</u>
Expenditures:		
Annuities	1,062,725.10	
Bank Direct Deposit Fee	150.00	
Death Benefits	46,357.31	
Employee Annual Statements	234.95	
Refund of Member Contributions	87,895.35	
Sundries	<u>130,037.56</u>	
TOTAL EXPENDITURES		1,327,400.27
BALANCE, 12/31/2021		464,077.74
ACCOUNTS PAYABLE		<u>(5,421.71)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,786,056.30</u>

POTTER COUNTY

**EMPLOYEES' RETIREMENT FUND 2021 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING
DECEMBER 31, 2021**

Total Assets (cost value)-January 1, 2021	17,938,633.94
<u>ADDITIONS</u>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	500,584.49
Member purchase of County share of milit. /l.a.	—
County contributions	424,429.00
Investment Income:	
Interest	152,930.80
Dividends	207,726.14
Realized capital gain/losses	136,226.58
Net accrued interest/other	2,936.82
Miscellaneous	—
TOTAL ADDITIONS	<u>1,424,833.83</u>
<u>DEDUCTIONS</u>	
Member contributions refunded	87,895.35
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	1,062,725.10
Death benefits	46,357.31
Administrative expenses	18,588.00
Investment expenses	110,375.31
Miscellaneous	1,459.21
TOTAL DEDUCTIONS	<u>1,327,400.27</u>
<u>NET INCREASE</u>	<u>97,433.56</u>
Total Assets (cost value) December 31, 2021	<u>\$18,036,067.50*</u>
Unrealized appreciation/depreciation	<u>3,420,639.17</u>
Total Assets (market value) December 31, 2021	<u>\$21,456,706.67*</u>

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

POTTER COUNTY

ASSET INFORMATION FOR GASB 67 & 68
PENSION ACCOUNTING DISCLOSURE AND EXPENSE

ASSETS (Market Value Only)

Cash and Cash Equivalents \$1,009,259.11

+ RECEIVABLES

Contributions

Investment Income

Other (_____ Accrued Income _____) 28,415.10

+INVESTMENTS

Fixed Income Securities 3,774,217.45

Domestic Equities 13,215,242.60

International Equities

Real Estate/Alternative

Other (_____) 3,429,572.41

-LIABILITIES

Investment Management Fees

Other (_____)

=TOTAL MARKET VALUE December 31, 2021 \$21,456,706.67

LOCAL EMERGENCY PLANNING (EMA) FUND – 2021

Balance, 12/31/2020		38,527.67
Receipts:		
Chemical & Planning Fees	5,465.00	
Commonwealth of PA	24,620.17	
Reimbursements	11,627.85	
Interest	<u>74.78</u>	
TOTAL RECEIPTS		<u>41,787.80</u>
TOTAL RECEIPTS & BALANCE		<u>\$80,315.47</u>

Expenditures:		
Capital Outlay	2,701.96	
Conference & Training	1,523.47	
Contracted Services	800.00	
Equipment Maintenance	1,000.00	
HMRF Program	12,434.94	
IMU-T Program	85.00	
Materials & Supplies	1,330.04	
Postage	658.51	
Telephone	1,478.00	
Travel	1,103.93	
Vehicle Lease/Maintenance	<u>158.35</u>	
TOTAL EXPENDITURES		23,274.20

BALANCE, 12/31/2021		38,363.31
ACCOUNTS RECEIVABLE		24,376.17
ACCOUNTS PAYABLE		<u>(5,698.21)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$80,315.47</u>

DES BUILDING IMPROVEMENT FUND - 2021

Balance, 12/31/2020		2,639.21
Receipts:		
Interest	<u>5.28</u>	
TOTAL RECEIPTS		<u>5.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,644.49</u>
Expenditures:	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		<u>2,644.49</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,644.49</u>

911 WIRELESS FUND - 2021

Balance, 12/31/2020		251,903.17
Receipts:		
Commonwealth of PA	202,410.53	
Telephone Companies	495,219.28	
Interest	<u>434.47</u>	
TOTAL RECEIPTS		<u>698,064.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$949,967.45</u>
Expenditures:		
Salaries/Benefits	59,316.01	
Conference & Training	5,406.00	
Contracted Services	467,161.76	
Office Expenditures	12,285.36	
Telephone Companies/Systems	137,725.82	
Tower Upgrade	114,010.61	
Travel	<u>430.58</u>	
TOTAL EXPENDITURES		796,336.14
BALANCE, 12/31/2021		62,130.21
ACCOUNTS RECEIVABLE		171,221.69
ACCOUNTS PAYABLE		<u>(79,720.59)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$949,967.45</u>

ACT 152 DEMOLITION FUND - 2021

Balance, 12/31/2020		0.00
Receipts:		
Register & Recorder	17,280.00	
Interest	<u>4.81</u>	
TOTAL RECEIPTS		<u>17,284.81</u>
TOTAL RECEIPTS & BALANCE		<u>17,284.81</u>
Expenditures:	—	—
TOTAL EXPENDITURES		
BALANCE, 12/31/2021		15,079.81
ACCOUNTS RECEIVABLE		<u>2,205.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$17,284.81</u>

REGISTER & RECORDER FUND - 2021

Balance, 12/31/2020		11,792.72
Receipts:		
Commissions	33,089.39	
Deposits	1,023,221.37	
Notice of Assessments	<u>43,643.86</u>	
TOTAL RECEIPTS		<u>1,099,954.62</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,111,747.34</u>
Expenditures:		
Act 152 Demolition Fund	17,280.00	
PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee	111,407.34	
PA Dept. Rev - Reg. of Wills Probate/JCS Fee	4,186.00	
PA State Transfer Tax	94,132.07	
Potter County Improvement Fund	6,158.00	
Recorder of Deeds Improvement Fund	9,237.00	
Recorder of Deeds	109,652.57	
Register of Wills	44,126.70	
Check Order Fee/Bank Charge/Return Deposit	433.05	
Schools:		
Austin	22,184.66	
Coudersport	116,577.60	
Galeton	88,930.59	
Keystone	1,611.33	
Northern Potter	85,581.31	
Oswayo Valley	35,370.66	
Port Allegany	6,248.76	
Boroughs:		
Austin	2,159.53	
Coudersport	41,964.70	
Galeton	14,096.49	
Shinglehouse	8,712.69	
Ulysses	7,284.83	
Townships:		
Abbott	7,470.89	
Allegany	7,588.80	
Bingham	15,094.32	
Clara	4,771.54	
Eulalia	14,772.25	
Genesee	13,648.75	
Harrison	18,462.53	
Hebron	13,196.18	
Hector	20,145.24	
Homer	15,706.72	
Keating	6,490.63	
Oswayo	7,923.99	
Pike	10,416.00	

REGISTER & RECORDER (continued)

Pleasant Valley	918.60	
Portage	2,693.53	
Roulette	5,330.13	
Sharon	13,217.60	
Stewardson	1,611.31	
Summit	8,214.01	
Sweden	19,202.34	
Sylvania	6,152.41	
Ulysses	17,316.45	
West Branch	41,862.10	
Wharton	<u>4,688.46</u>	
TOTAL EXPENDITURES		1,104,230.66
BALANCE, 12/31/2021		98,966.98
ESCROW BALANCE, 12/31/2021		6,548.78
ACCOUNTS RECEIVABLE		967.91
ACCOUNTS PAYABLE		<u>(98,966.99)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,111,747.34</u>

RECORDER OF DEEDS IMPROVEMENT FUND - 2021

Balance, 12/31/2020		12,488.03
Receipts:		
Recorder Fees	9,237.00	
Interest	<u>13.97</u>	
TOTAL RECEIPTS		<u>9,250.97</u>
TOTAL RECEIPTS & BALANCE		<u>\$21,739.00</u>
Expenditures:		
Contracted Services	5,856.25	
Office Supplies	<u>12.68</u>	
TOTAL EXPENDITURES		5,868.93
BALANCE, 12/31/2021		15,458.57
ACCOUNTS RECEIVABLE		780.00
ACCOUNTS PAYABLE		<u>(368.50)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$21,739.00</u>

PHARE GRANT FUND - 2021

Balance, 12/31/2020		75,340.53
Receipts:		
Interest	<u>93.59</u>	
TOTAL RECEIPTS		<u>93.59</u>
TOTAL RECEIPTS & BALANCE		<u>\$75,434.12</u>
Expenditures:		
Northern Tier Community Action	<u>37,500.00</u>	
TOTAL EXPENDITURES		37,500.00
BALANCE, 12/31/2021		<u>37,934.12</u>
TOTAL EXPENDITURES & BALANCE		<u>\$75,434.12</u>

SPECIALTY COURTS FUND - 2021

Balance, 12/31/2020		38,808.80
Receipts:		
Administrative Costs	5,195.23	
County Program Fees	5,831.87	
Interest	<u>82.08</u>	
TOTAL RECEIPTS		<u>11,109.18</u>
TOTAL RECEIPTS & BALANCE		<u>\$49,917.98</u>
Expenditures:		
Conference & Training	3,306.50	
Materials & Supplies	2,798.47	
Travel	<u>2,588.04</u>	
TOTAL EXPENDITURES		8,693.01
BALANCE, 12/31/2021		40,576.18
ACCOUNTS RECEIVABLE		855.33
ACCOUNTS PAYABLE		<u>(206.54)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$49,917.98</u>

PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND - 2021

Balance, 12/31/2020		500.40
Receipts:	—	
TOTAL RECEIPTS		—
TOTAL RECEIPTS & BALANCE		<u>\$500.40</u>
Expenditures:		
Bank Fee	5.00	
TOTAL EXPENDITURES		5.00
BALANCE, 12/31/2021		<u>495.40</u>
TOTAL EXPENDITURES & BALANCE		<u>\$500.40</u>

DIVORCE FUND - 2021

Balance, 12/31/2020		57,540.21
Receipts:		
Prothonotary No Fault	294,144.70	
Interest	473.91	
TOTAL RECEIPTS		<u>294,618.61</u>
TOTAL RECEIPTS & BALANCE		<u>\$352,158.82</u>
Expenditures:		
Salaries & Benefits	92,086.68	
Materials & Supplies	1,897.65	
Postage	5,007.83	
Potter County Commissioners (Capital Reserve)	200,000.00	
TOTAL EXPENDITURES		298,992.16
BALANCE, 12/31/2021		55,085.26
ACCOUNTS RECEIVABLE		20,631.75
ACCOUNTS PAYABLE		<u>(22,550.35)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$352,158.82</u>

CLERK OF COURTS BAIL FUND - 2021

Balance, 12/31/2020		248,802.00
Receipts:		
Deposits	52,250.00	
TOTAL RECEIPTS		<u>52,250.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$301,052.00</u>
Expenditures:		
Potter County Commissioners	660.00	
Refunds	43,340.00	
TOTAL EXPENDITURES		44,000.00
BALANCE, 12/31/2021		<u>257,052.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$301,052.00</u>

PROTHONOTARY FUND - 2021

Balance, 12/31/2020		5,184.26
Receipts:		
Deposits	697,166.46	
IRS Treasury	42.00	
TOTAL RECEIPTS		<u>697,208.46</u>
TOTAL RECEIPTS & BALANCE		<u>\$702,392.72</u>
Expenditures:		
Act 119	250.05	
Automation Fund	33,274.00	
Divorce Filings	292,341.20	
Divorce Refund	500.00	
Mediation/Psychological	5,546.43	
Orphans Court	7,522.00	
PA Department of Revenue	329,881.12	
Potter County Commissioners (Civil Report)	26,473.91	
Potter County Sheriff	794.00	
Bank Charges/Returned Checks/Check Order	583.85	
TOTAL EXPENDITURES		697,166.56
BALANCE, 12/31/2021		47,500.54
ACCOUNTS PAYABLE		<u>(42,274.38)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$702,392.72</u>

CLERK OF COURTS CRIMINAL FUND - 2021

Balance, 12/31/2020		19,496.74
Receipts:		
Deposits	434,065.09	
Prior Years Void Checks	<u>2,473.82</u>	
TOTAL RECEIPTS		<u>436,538.91</u>
TOTAL RECEIPTS & BALANCE		<u>\$456,035.65</u>
Expenditures:		
Potter County Commissioners	152,911.94	
Drug Court	6,084.82	
Lab Fees	22,265.09	
PA Department of Revenue	125,761.49	
Potter County District Attorney	559.25	
Potter County Probation	25,463.35	
Potter County Prothonotary	2,619.00	
Potter County Treasurer	659.15	
Restitutions/Refunds	87,806.94	
Specialty Court	4,942.28	
Substance Abuse Fund	5,306.13	
Check Order/Bank Fees	103.53	
Boroughs:		
Austin	282.18	
Coudersport	2,164.90	
Galeton	485.45	
Shinglehouse	500.00	
Ulysses	25.00	
Townships:		
Allegheny	100.00	
Genesee	53.08	
Hector	122.49	
Portage	7.69	
Sharon	11.13	
Sweden	188.49	
Ulysses	150.00	
West Branch	75.00	
Wharton	<u>200.00</u>	
TOTAL EXPENDITURES		438,848.38
BALANCE, 12/31/2021		49,305.94
ACCOUNTS RECEIVABLE		97.24
ACCOUNTS PAYABLE		<u>(32,215.91)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$456,035.65</u>

CLERK OF COURTS CRIMINAL AUTOMATION FUND - 2021

Balance, 12/31/2020		9,877.19
Receipts:		
Clerk of Court Fees	659.15	
Interest	<u>12.68</u>	
TOTAL RECEIPTS		<u>671.83</u>
TOTAL RECEIPTS & BALANCE		<u>\$10,549.02</u>
Expenditures:		
Contracted Services	<u>7,112.58</u>	
TOTAL EXPENDITURES		7,112.58
BALANCE, 12/31/2021		3,390.35
ACCOUNTS RECEIVABLE		<u>46.09</u>
TOTAL EXPENDITURES & BALANCE		<u>\$10,549.02</u>

PROTHONOTARY CIVIL AUTOMATION FUND - 2021

Balance, 12/31/2020		19,611.45
Receipts:		
Prothonotary Fees	34,129.51	
Interest	<u>42.78</u>	
TOTAL RECEIPTS		<u>34,172.29</u>
TOTAL RECEIPTS & BALANCE		<u>\$53,783.74</u>
Expenditures:		
Contracted Services	28,692.63	
Materials & Supplies	<u>139.99</u>	
TOTAL EXPENDITURES		28,832.62
BALANCE, 12/31/2021		24,055.71
ACCOUNTS RECEIVABLE		1,999.75
ACCOUNTS PAYABLE		<u>(1,104.34)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$53,783.74</u>

SHERIFF GENERAL FUND (C&N) - 2021

Balance, 12/31/2020		29,309.37
Receipts:		
Potter County Commissioners	218.40	
Social Security Administration Treasury	<u>2,400.00</u>	
TOTAL RECEIPTS		<u>2,618.40</u>
TOTAL RECEIPTS & BALANCE		<u>\$31,927.77</u>
Expenditures:		
Supplies & Miscellaneous	1,223.75	
Uniform Expenses	<u>155.45</u>	
TOTAL EXPENDITURES		1,379.20
BALANCE, 12/31/2021		<u>30,548.57</u>
TOTAL EXPENDITURES & BALANCE		<u>\$31,927.77</u>

SHERIFF SURCHARGE FUND - 2021

Balance, 12/31/2020		2,442.56
Receipts:		
Deposits	2,044.00	
Interest	<u>1.22</u>	
TOTAL RECEIPTS		<u>2,045.22</u>
TOTAL RECEIPTS & BALANCE		<u>\$4,487.78</u>
Expenditures:		
Commonwealth of PA	1,910.00	
Bank Fees	<u>7.00</u>	
TOTAL EXPENDITURES		1,917.00
BALANCE, 12/31/2021		<u>2,570.78</u>
TOTAL EXPENDITURES & BALANCE		<u>\$4,487.78</u>

SHERIFF GENERAL FUND (JVB) - 2021

Balance, 12/31/20		13,043.85
Receipts:		
Deposits	91,337.29	
TOTAL RECEIPTS		<u>91,337.29</u>
TOTAL RECEIPTS & BALANCE		<u>\$104,381.14</u>
Expenditures:		
Advertising	4,301.64	
Firearms Validation	695.00	
Potter County Commissioners	20,013.04	
Prothonotary	35.00	
Recorder of Deeds	339.25	
Refunds	100.00	
Refunds to Attorneys	6,265.54	
Surcharge	2,044.00	
Tax Claim	44,141.07	
Boroughs:		
Austin	2,122.50	
Coudersport	<u>8,748.75</u>	
TOTAL EXPENDITURES		88,805.79
BALANCE, 12/31/2021		<u>15,575.35</u>
TOTAL EXPENDITURES & BALANCE		<u>\$104,381.14</u>

SHERIFF FIREARMS VALIDATION FUND - 2021

Balance, 12/31/2020		258.88
Receipts:		
Deposits	695.50	
Interest	<u>.08</u>	
TOTAL RECEIPTS		<u>695.58</u>
TOTAL RECEIPTS & BALANCE		<u>\$954.46</u>
Expenditures:		
Commonwealth of PA	736.00	
Bank Fees	<u>7.00</u>	
TOTAL EXPENDITURES		743.00
BALANCE, 12/31/2021		<u>211.46</u>
TOTAL EXPENDITURES & BALANCE		<u>\$954.46</u>

JAIL FUND – 2021

Balance, 12/31/2020		
Receipts:		(5,263.32)
Deposits	244,170.50	
Prior Years Void Checks	155.33	
Transfer from Inmate Fund	<u>20,000.00</u>	
TOTAL RECEIPTS		<u>264,325.83</u>
TOTAL RECEIPTS & BALANCE		<u>\$259,062.51</u>
Expenditures:		
Building Maintenance/Supplies	2,640.00	
Cost Recovery	149,190.44	
Encartele – (Phone)	7,500.00	
Equipment/Supplies	13,503.68	
Inmate Medical	7,290.83	
Oasis Management Systems, Inc.	24,051.73	
Postage	378.65	
Potter County Probation	4,375.05	
Prothonotary	424.25	
Return of Inmate Funds & Personal	45,621.39	
Room & Board	5,950.00	
Check Order/Bank Fee	<u>102.25</u>	
TOTAL EXPENDITURES		261,028.27
BALANCE, 12/31/2021		7,735.02
ACCOUNTS RECEIVABLE		11.50
ACCOUNTS PAYABLE		<u>(9,712.28)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$259,062.51</u>

INMATE FUND - 2021

Balance, 12/31/2020		
Receipts:		
Deposits		44,245.65
Commissions (Oasis & Encartele)	22,119.52	
Interest	<u>40.90</u>	
TOTAL RECEIPTS		<u>22,160.42</u>
TOTAL RECEIPTS & BALANCE		<u>\$66,406.07</u>
Expenditures:		
Transfer to Jail Fund	<u>20,000.00</u>	
TOTAL EXPENDITURES		20,000.00
BALANCE, 12/31/2021		<u>44,007.40</u>
ACCOUNTS RECEIVABLE		<u>2,398.67</u>
TOTAL EXPENDITURES & BALANCE		<u>\$66,406.07</u>

IV-D DOMESTIC RELATIONS FUND - 2021

Balance, 12/31/2020		212,300.67
Receipts:		
Commonwealth of PA	122,060.00	
Fees	835.59	
Incentive	28,437.77	
Interest	<u>680.92</u>	
TOTAL RECEIPTS		<u>152,014.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$364,314.95</u>
Expenditures:		
DRAP	75.00	
Potter County Commissioners	102,484.00	
Professional Services	<u>1,320.00</u>	
TOTAL EXPENDITURES		103,879.00
BALANCE, 12/31/2021		222,055.51
ACCOUNTS RECEIVABLE		45,790.44
ACCOUNTS PAYABLE		<u>(7,410.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$364,314.95</u>

DOMESTIC RELATIONS PATERNITY FUND - 2021

Balance, 12/31/2020		
Receipts:		5,773.54
PA SCDU Child Support	<u>835.59</u>	
TOTAL RECEIPTS		<u>835.59</u>
TOTAL RECEIPTS & BALANCE		<u>\$6,609.13</u>
Expenditures:		
Potter County Domestic IVD Fees	<u>835.59</u>	
TOTAL EXPENDITURES		835.59
BALANCE, 12/31/2021		6,532.54
ACCOUNTS PAYABLE		<u>(759.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$6,609.13</u>

DISTRICT ATTORNEY DRUG INVESTIGATION FUND – 2021

Balance, 12/31/2020		3,052.87
Receipts:		
Proceeds from Forfeited Property	477.50	
Interest	<u>.35</u>	
TOTAL RECEIPTS		<u>477.85</u>
TOTAL RECEIPTS & BALANCE		<u>\$3,530.72</u>
Expenditures:	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		<u>3,530.72</u>
TOTAL EXPENDITURES & BALANCE		<u>\$3,530.72</u>

DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND – 2021

Balance, 12/31/2020		35.15
Receipts:	—	
TOTAL RECEIPTS		—
TOTAL RECEIPTS & BALANCE		<u>\$35.15</u>
Expenditures:	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		<u>35.15</u>
TOTAL EXPENDITURES & BALANCE		<u>\$35.15</u>

SUBSTANCE ABUSE FUND – 2021

Balance, 12/31/2020		7,588.38
Receipts:		
Deposits	5,356.13	
Interest	<u>11.14</u>	
TOTAL RECEIPTS		<u>5,367.27</u>
TOTAL RECEIPTS & BALANCE		<u>\$12,955.65</u>
Expenditures:		
Potter County Drug & Alcohol Program	<u>5,500.00</u>	
TOTAL EXPENDITURES		5,500.00
BALANCE, 12/31/2021		6,737.20
ACCOUNTS RECEIVABLE		<u>718.45</u>
TOTAL EXPENDITURES & BALANCE		<u>\$12,955.65</u>

TOBACCO COMPLIANCE PROGRAM FUND - 2021

Balance, 12/31/2020		7,203.08
Receipts:		
Interest	<u>14.40</u>	
TOTAL RECEIPTS		<u>14.40</u>
TOTAL RECEIPTS & BALANCE		<u>\$7,217.48</u>
Expenditures:	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		<u>7,217.48</u>
TOTAL EXPENDITURES & BALANCE		<u>\$7,217.48</u>

TAX CLAIM BUREAU CONVENIENCE FUND – 2021

Balance, 12/31/2020		—
Receipts:		
Hi-Fi Account	2,079,415.01	
Interest	<u>574.63</u>	
TOTAL RECEIPTS		<u>2,079,989.64</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,079,989.64</u>
Expenditures:		
Commission on Road/School/Fees	197,247.63	
Farmland Rollback	1,057.08	
Potter County Commissioners (Interest Received)	574.63	
Potter County Commissioners (Prior Years Taxes)	508,179.08	
Schools Districts:		
Austin	133,582.59	
Coudersport	348,121.34	
Galeton	134,346.30	
Keystone Central	7,986.34	
Northern Potter	202,538.21	
Oswayo Valley	216,050.26	
Port Allegany	86,302.64	
Boroughs:		
Austin	18,936.40	
Coudersport	52,901.94	
Galeton	41,922.52	
Oswayo	1,602.17	
Shinglehouse	17,200.18	
Ulysses	11,704.80	
Townships:		
Abbott	2,772.32	
Allegany	4,176.27	
Bingham	3,463.25	
Clara	3,155.14	
Eulalia	525.88	
Genesee	6,378.88	
Harrison	7,099.61	
Hebron	4,907.05	
Hector	2,183.67	
Keating	1,902.40	
Oswayo	2,824.78	
Pike	1,463.99	
Pleasant Valley	707.30	
Portage	123.82	
Roulette	16,217.12	
Sharon	11,697.66	
Stewardson	585.59	
Summit	283.09	
Sweden	6,051.52	

TAX CLAIM BUREAU CONVENIENCE FUND (continued)

Sylvania	457.65	
Ulysses	4,730.57	
West Branch	1,630.08	
Wharton	143.15	
Other Expenditures:		
Potter County Register & Recorder	4,101.94	
Potter County Tax Claim	10,576.84	
Upset Sale/Refunds	<u>1,575.96</u>	
TOTAL EXPENDITURES		2,079,989.64
BALANCE, 12/31/2021		—
ACCOUNTS RECEIVABLE		69,295.54
ACCOUNTS PAYABLE		<u>(69,295.54)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,079,989.64</u>

TAX CLAIM BUREAU HI-FI FUND - 2021

Balance, 12/31/2020		4,751.74
Receipts:		
Deposits	1,651,923.56	
Credit Card Deposits	525,683.23	
Interest	<u>574.63</u>	
TOTAL RECEIPTS		<u>2,178,181.42</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,182,933.16</u>
Expenditures:		
Convenience Account	2,079,989.64	
Returned Deposits	<u>5,506.51</u>	
TOTAL EXPENDITURES		2,085,496.15
BALANCE, 12/31/2021		166,664.72
ACCOUNTS RECEIVABLE		2.00
ACCOUNTS PAYABLE		<u>(69,229.71)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,182,933.16</u>

CONSERVATION DISTRICT GENERAL FUND - 2021

Balance, 12/31/2020		3,389.87
Receipts:		
Conservation District Special Fund	657,919.73	
Farmland/Fish & Boat	500.00	
No Till	<u>16,600.00</u>	
TOTAL RECEIPTS		<u>675,019.73</u>
TOTAL RECEIPTS & BALANCE		<u>\$678,409.60</u>
Expenditures:		
Salaries & Benefits:		
Salaries (Gross)	217,136.55	
Benefit Adjustments/Fees	71.82	
Employer's Share of FICA	16,610.97	
Employer's Share of Retirement	6,338.64	
Employer's Share UC	720.74	
Insurance (Dental, Health, Vision)	36,087.63	
Worker's Compensation	825.00	
Other Expenditures:		
Accounting Service	20,400.00	
ACT	5.29	
Administrative/Director	16,171.22	
DGR/LVR	171,093.55	
Dominion Grant	235.20	
Education/Training/Travel	2,257.07	
Envirothon	479.94	
Exhibits/Program Expenses	5,466.75	
Farmland/Fish & Boat	20,460.69	
GG Headwaters	12,765.00	
Mini Grants/Other Projects/E & S 102/105	96,142.35	
NM/No-Till	23,003.24	
Petty Cash/Office (Equip & Supplies)/Bank Fees	7,780.65	
Publications & Advertising	337.50	
Rent/Storage Rent	6,338.06	
Scholarships/Awards/Exhibits	1,400.00	
Seed Sales/Sales Tax	2,851.64	
Telephone/Internet	2,636.21	
Vehicle/Maintenance/Fuel	529.99	
Watershed Grant	<u>3,899.91</u>	
TOTAL EXPENDITURES		672,045.61
BALANCE, 12/31/2021		6,927.34
ACCOUNTS PAYABLE		(5,117.42)
PRE-PAIDS		<u>4,554.07</u>
TOTAL EXPENDITURES & BALANCE		<u>\$678,409.60</u>

CONSERVATION DISTRICT SPECIAL FUND - 2021

Balance, 12/31/2020		228,902.94
Receipts:		
Deposits	689,090.09	
Potter County Commissioners	45,000.00	
Interest	<u>496.79</u>	
TOTAL RECEIPTS		<u>734,586.88</u>
TOTAL RECEIPTS & BALANCE		<u>\$963,489.82</u>
Expenditures:		
Transfers to Conservation District General Fund	657,919.73	
2020 Report Error	<u>100.00</u>	
TOTAL EXPENDITURES		<u>658,019.73</u>
BALANCE, 12/31/2021		<u>305,470.09</u>
TOTAL EXPENDITURES & BALANCE		<u>\$963,489.82</u>

CONSERVATION DISTRICT FARMLAND PRESERVATION BOARD FUND – 2021

Balance, 12/31/2020		2,439.61
Receipts:		
Interest	<u>.24</u>	
TOTAL RECEIPTS		<u>.24</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,439.85</u>
Expenditures:		
Transfer to Checking	<u>500.00</u>	
TOTAL EXPENDITURES		<u>500.00</u>
BALANCE, 12/31/2021		<u>1,939.85</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,439.85</u>

CONSERVATION DISTRICT PETTY CASH FUND - 2021

Balance, 12/31/2020		100.00
Receipts:		
Deposits	<u>267.13</u>	
TOTAL RECEIPTS		<u>267.13</u>
TOTAL RECEIPTS & BALANCE		<u>\$367.13</u>
Expenditures:		
Office Supplies/Miscellaneous	53.46	
Postage	19.20	
Rental Equipment	50.00	
Scholarships	4.24	
Training/Clinics	<u>140.23</u>	
TOTAL EXPENDITURES		267.13
BALANCE, 12/31/2021		<u>100.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$367.13</u>

CONSERVATION DISTRICT MUNICIPAL SUPER MONEY FUND – 2021

Balance, 12/31/2020		
Receipts:		159,481.52
Interest	<u>316.64</u>	
TOTAL RECEIPTS		<u>316.64</u>
BALANCE, 12/31/2021		<u>\$159,798.16</u>

COOPERATIVE EXTENSION FUND – 2021

Balance, 12/31/2020		141,564.64
Receipts:		
Potter County Commissioners	108,243.00	
Interest	<u>260.98</u>	
TOTAL RECEIPTS		<u>108,503.98</u>
TOTAL RECEIPTS & BALANCE		<u>\$250,068.62</u>
Expenditures:		
Advertising	160.00	
Equipment	6,355.82	
Office Supplies/Leases	5,974.70	
Personnel	89,559.88	
Program Operations	135.00	
Publications/Demonstrations	116.72	
Staff Travel	7,459.85	
Utilities	<u>2,194.71</u>	
TOTAL EXPENDITURES		111,956.68
BALANCE, 12/31/2021		<u>138,111.94</u>
TOTAL EXPENDITURES & BALANCE		<u>\$250,068.62</u>

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
GENERAL FUND - 2021

Balance, 12/31/2020		368.93
Receipts:		
Deposits	189,536.46	
Interest	<u>39.02</u>	
TOTAL RECEIPTS		<u>189,575.48</u>
TOTAL RECEIPTS & BALANCE		<u>\$189,944.41</u>
Expenditures:		
Potter County Commissioners	25,936.00	
MJ-IOTA	39.02	
Restitutions/Refunds	2,194.78	
Server Fee	561.55	
State of PA	154,701.96	
Fines & Civil Awards:		
Schools:		
Coudersport	75.00	
Boroughs:		
Austin	496.03	
Coudersport	4,250.59	
Townships:		
Homer	75.00	
Keating	347.16	
Summit	275.00	
Sweden	<u>901.39</u>	
TOTAL EXPENDITURES		189,853.48
BALANCE, 12/31/2021		2,292.62
ACCOUNTS PAYABLE		<u>(2,201.69)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$189,944.41</u>

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
PETTY CASH FUND - 2021

Balance, 12/31/2020		300.00
Receipts:		
Potter County Commissioners	<u>1,693.75</u>	
TOTAL RECEIPTS		<u>1,693.75</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,993.75</u>
Expenditures:		
Postage	<u>1,693.75</u>	
TOTAL EXPENDITURES		1,693.75
BALANCE, 12/31/2021		149.14
ACCOUNTS RECEIVABLE		<u>150.86</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,993.75</u>

MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03
GENERAL FUND - 2021

Balance, 12/31/2020		5,591.01
Receipts:		
Deposits	205,098.17	
Interest	<u>7.49</u>	
TOTAL RECEIPTS		<u>205,105.66</u>
TOTAL RECEIPTS & BALANCE		<u>\$210,696.67</u>
Expenditures:		
Potter County Commissioners	27,977.35	
MJ-IOTA	7.36	
Restitutions/Refunds	4,516.99	
Server Fee	1,853.87	
State of PA	160,277.26	
Check Order	88.74	
Fines & Civil Awards:		
Schools:		
Galeton	813.11	
Northern Potter	158.47	
Boroughs:		
Galeton	4,575.38	
Ulysses	1,524.63	
Townships:		
Abbott	100.00	
Bingham	311.09	
Harrison	1,217.59	
Pike	349.18	
Ulysses	312.42	
West Branch	<u>1,010.00</u>	
TOTAL EXPENDITURES		205,093.44
BALANCE, 12/31/2021		11,368.86
ACCOUNTS PAYABLE		<u>(5,765.63)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$210,696.67</u>

MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03
PETTY CASH FUND - 2021

Balance, 12/31/2020		500.00
Receipts:		
Potter County Commissioners	<u>1,537.92</u>	
TOTAL RECEIPTS		<u>1,537.92</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,037.92</u>
Expenditures:		
Postage	1,407.88	
Supplies	<u>130.04</u>	
TOTAL EXPENDITURES		1,537.92
BALANCE, 12/31/2021		313.20
ACCOUNTS RECEIVABLE		<u>186.80</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,037.92</u>

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
GENERAL FUND - 2021

Balance, 12/31/2020		605.40
Receipts:		
Deposits	94,332.00	
Interest	<u>1.61</u>	
TOTAL RECEIPTS		<u>94,333.61</u>
TOTAL RECEIPTS & BALANCE		<u>\$94,939.01</u>
Expenditures:		
Potter County Commissioners	11,855.07	
MJ-IOTA	1.69	
Restitutions/Refunds	2,383.11	
Server Fees	1,547.90	
State of PA	74,938.46	
Fines & Civil Awards:		
Boroughs:		
Shinglehouse	452.36	
Townships:		
Allegany	539.34	
Clara	20.62	
Genesee	587.67	
Hebron	61.73	
Roulette	1,623.24	
Sharon	<u>683.46</u>	
TOTAL EXPENDITURES		94,694.65
BALANCE, 12/31/2021		1,027.68
ACCOUNTS PAYABLE		<u>(783.32)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$94,939.01</u>

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
PETTY CASH FUND - 2021

Balance, 12/31/2020		200.00
Receipts:		
Potter County Commissioners	<u>1,167.86</u>	
TOTAL RECEIPTS		<u>1,167.86</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,367.86</u>
Expenditures:		
Garbage/Supplies	45.21	
Postage	<u>1,022.65</u>	
TOTAL EXPENDITURES		1,067.86
BALANCE, 12/31/2021		191.44
ACCOUNTS RECEIVABLE		<u>108.56</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,367.86</u>

HUMAN SERVICES GENERAL & PAYROLL FUND - 2021

Balance, 12/31/2020		(170,365.19)
Receipts:		
Investor Savings	6,282,778.35	
Prior Years Void Checks	375.00	
Interest	<u>493.82</u>	
TOTAL RECEIPTS		<u>6,283,647.17</u>
TOTAL RECEIPTS & BALANCE		<u>\$6,113,281.98</u>
Expenditures:		
Salaries & Benefits:		
Delaware Valley Health Trust	651,449.86	
Employer's Share of FICA/Medicare	136,891.91	
Life Insurance (PCORP)	2,949.10	
Life Insurance	10,634.79	
Payroll Deductions Penalty	1,269.18	
Paytime Payroll Processing Fee	2,869.50	
Potter County Employee's Retirement Fund	148,550.15	
Salaries	1,788,433.52	
Unemployment Compensation (CCAP)	21,722.82	
Workmen's Compensation (PCOMP)	10,591.00	
Programs:		
Administrative	207,509.03	
Aging	638,064.12	
Children & Youth	451,638.20	
Coordinated Services	486,447.41	
Drug & Alcohol	153,517.18	
Intellectual Disabilities (MR)	238,946.67	
Medical Assistance Transportation Program (MATP)	243,989.55	
Mental Health (MH)	574,384.48	
Other Expenditures:		
ACH Bank Fees/Errors	130.00	
Commonwealth of PA (Return of Funds)	15,376.66	
Potter County Commissioners (Maintenance)	33,385.00	
Potter County Commissioners (TA Loan Interest)	2,902.33	
Potter County Commissioners (TA Loan)	400,000.00	
Unclaimed Property	298.90	
Utilities	<u>45,296.90</u>	
TOTAL EXPENDITURES		<u>6,267,248.26</u>
BALANCE, GENERAL FUND, 12/31/2021		5,034.86
BALANCE, PAYROLL ACCOUNT, 12/31/2021		511.32
ACCOUNTS PAYABLE		<u>(159,512.46)</u>
TOTAL EXPENDITURES & BALANCES		<u>\$6,113,281.98</u>

HUMAN SERVICES INVESTORS SAVINGS FUND - 2021

Balance, 12/31/2020		31,115.32
Receipts:		
Aging Well	24,897.60	
Commonwealth of PA	5,288,569.96	
Deposits	145,881.44	
Food Program/Community Care	9,727.93	
PA SCDU	1,437.17	
Potter County Commissioners	620,600.00	
Tax Anticipation Loan	400,000.00	
Interest	408.89	
Transfers from:		
Children & Youth	962,908.24	
Community Care	2,790.81	
Drug & Alcohol	341,166.44	
Early Intervention	181,459.75	
Emergency Rental Assistance Program (ERAP)	28,590.84	
Food Program	294,995.51	
Intellectual Disabilities	463,591.77	
Medical Assistance Transportation Program (MATP)	880,489.96	
Mental Health	954,492.59	
Yellow Ribbon	<u>2,079.77</u>	
TOTAL RECEIPTS		<u>10,604,088.67</u>
TOTAL RECEIPTS & BALANCE		<u>\$10,635,203.99</u>
Expenditures:		
Transfers to:		
General Fund	6,282,778.35	
Children & Youth	758,007.91	
Drug & Alcohol	276,810.68	
Early Intervention	169,823.00	
ERAP II	344,475.97	
Food Program	1,086,920.04	
Intellectual Disabilities	430,291.00	
MATP	318,728.40	
Mental Health	<u>858,344.53</u>	
TOTAL EXPENDITURES		<u>10,526,179.88</u>
BALANCE, 12/31/2021		<u>109,024.11</u>
TOTAL EXPENDITURES & BALANCE		<u>\$10,635,203.99</u>

**HUMAN SERVICES EMERGENCY RENTAL
ASSISTANCE PROGRAM II FUND (ERAP) - 2021**

Balance, 12/31/2020		—
Receipts:		
Transfers from Food Program	520,801.02	
Transfers from Investor Savings	344,475.97	
Interest	<u>122.03</u>	
TOTAL RECEIPTS		<u>865,399.02</u>
TOTAL RECEIPTS & BALANCE		<u>\$865,399.02</u>
Expenditures:		
Transfers to Investor Savings	<u>28,590.84</u>	
TOTAL EXPENDITURES		28,590.84
BALANCE, 12/31/2021		<u>836,808.18</u>
TOTAL EXPENDITURES & BALANCE		<u>\$865,399.02</u>

HUMAN SERVICES YELLOW RIBBON FUND - 2021

Balance, 12/31/2020		—
Receipts:		
Donations	7,535.00	
Interest	<u>2.65</u>	
TOTAL RECEIPTS		<u>7,537.65</u>
TOTAL RECEIPTS & BALANCE		<u>\$7,537.65</u>
Expenditures:		
Transfers to Investor Savings	<u>2,079.77</u>	
TOTAL EXPENDITURES		2,079.77
BALANCE, 12/31/2021		<u>5,457.88</u>
TOTAL EXPENDITURES & BALANCE		<u>\$7,537.65</u>

HUMAN SERVICES MENTAL HEALTH FUND - 2021

Balance, 12/31/2020		175,566.46
Receipts:		
Deposits	214,895.66	
Transfers from Investor Savings	863,616.26	
Interest	<u>785.79</u>	
TOTAL RECEIPTS		<u>1,079,297.71</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,254,864.17</u>
Expenditures:		
Transfers to Investor Savings	<u>954,492.59</u>	
TOTAL EXPENDITURES		954,492.59
BALANCE, 12/31/2021		<u>300,371.58</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,254,864.17</u>

HUMAN SERVICES FOOD PROGRAM FUND - 2021

Balance, 12/31/2020		22,180.08
Receipts:		
Deposits	27,128.54	
Transfers from Investor Savings	1,086,920.04	
Interest	<u>1,580.13</u>	
TOTAL RECEIPTS		<u>\$1,115,628.71</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,137,808.79</u>
Expenditures:		
Transfers to Investor Savings	<u>815,796.53</u>	
TOTAL EXPENDITURES		815,796.53
BALANCE, 12/31/2021		<u>322,012.26</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,137,808.79</u>

HUMAN SERVICES EARLY INTERVENTION FUND - 2021

Balance, 12/31/2020		26,323.98
Receipts:		
Deposits	17,996.10	
Transfers from Investor Savings	169,823.00	
Interest	<u>88.37</u>	
TOTAL RECEIPTS		<u>187,907.47</u>
TOTAL RECEIPTS & BALANCE		<u>\$214,231.45</u>
Expenditures:		
Transfers to Investor Savings	<u>185,114.39</u>	
TOTAL EXPENDITURES		185,114.39
BALANCE, 12/31/2021		<u>29,117.06</u>
TOTAL EXPENDITURES & BALANCE		<u>\$214,231.45</u>

HUMAN SERVICES INTELLECTUAL DISABILITIES FUND - 2021

Balance, 12/31/2020		87,668.60
Receipts:		
Deposits	67,687.68	
Transfers from Investor Savings	430,291.00	
Interest	<u>333.54</u>	
TOTAL RECEIPTS		<u>498,312.22</u>
TOTAL RECEIPTS & BALANCE		<u>\$585,980.82</u>
Expenditures:		
Transfers to Investor Savings	<u>474,755.13</u>	
TOTAL EXPENDITURES		474,755.13
BALANCE, 12/31/2021		<u>111,225.69</u>
TOTAL EXPENDITURES & BALANCE		<u>\$585,980.82</u>

HUMAN SERVICES DRUG & ALCOHOL FUND - 2021

Balance, 12/31/2020		64,630.43
Receipts:		
Deposits	20,090.86	
Transfers from Intellectual Disabilities	11,976.00	
Transfers from Investor Savings	276,810.68	
Interest	<u>91.27</u>	
TOTAL RECEIPTS		<u>308,968.81</u>
TOTAL RECEIPTS & BALANCE		<u>\$373,599.24</u>
Expenditures:		
Transfers to Investor Savings	<u>341,166.44</u>	
TOTAL EXPENDITURES		341,166.44
BALANCE, 12/31/2021		<u>32,432.80</u>
TOTAL EXPENDITURES & BALANCE		<u>\$373,599.24</u>

**HUMAN SERVICES MEDICAL ASSISTANCE
TRANSPORTATION PROGRAM FUND (MATP) - 2021**

Balance, 12/31/2020		279,464.24
Receipts:		
Deposits	808,482.40	
Interest	<u>614.98</u>	
TOTAL RECEIPTS		809,097.38
TOTAL RECEIPTS & BALANCE		<u>\$1,088,561.62</u>
Expenditures:		
Transfers to Investor Savings	<u>880,489.96</u>	
TOTAL EXPENDITURES		880,489.96
BALANCE, 12/31/2021		<u>208,071.66</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,088,561.62</u>

HUMAN SERVICES AGING FUND - 2021

Balance, 12/31/2020		32,442.35
Receipts:		
Deposits	22,174.70	
Interest	<u>87.90</u>	
TOTAL RECEIPTS		<u>22,262.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$54,704.95</u>
Expenditures:		
Transfers to Investor Savings	—	
TOTAL EXPENDITURES		—
BALANCE, 12/31/2021		<u>54,704.95</u>
TOTAL EXPENDITURES & BALANCE		<u>\$54,704.95</u>

HUMAN SERVICES TRANSPORTATION FUND - 2021

Balance, 12/31/2020		6,170.86
Receipts:		
Deposits	21,794.40	
Prior Years Void Checks	21.00	
Interest	<u>14.18</u>	
TOTAL RECEIPTS		<u>21,829.58</u>
TOTAL RECEIPTS & BALANCE		<u>\$28,000.44</u>
Expenditures:		
Area Agency on Aging	504.30	
Medical Assistance Transportation Program	<u>23,033.50</u>	
TOTAL EXPENDITURES		23,537.80
BALANCE, 12/31/2021		4,462.64
ACCOUNTS RECEIVABLE		121.05
ACCOUNTS PAYABLE		<u>(121.05)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$28,000.44</u>

HUMAN SERVICES CHILDREN & YOUTH FUND - 2021

Balance, 12/31/2020		62,582.89
Receipts:		
Deposits	139,497.16	
Transfers from Intellectual Disabilities	2,842.00	
Transfers from Investor Savings	758,007.91	
Interest	<u>80.30</u>	
TOTAL RECEIPTS		<u>900,427.37</u>
TOTAL RECEIPTS & BALANCE		<u>\$963,010.26</u>
Expenditures:		
Transfers to Investor Savings	<u>962,908.24</u>	
TOTAL EXPENDITURES		962,908.24
BALANCE, 12/31/2021		<u>102.02</u>
TOTAL EXPENDITURES & BALANCE		<u>\$963,010.26</u>

HUMAN SERVICES PETTY CASH FUND - 2021

Balance, 12/31/2020		454.40
Receipts:		
Deposits	<u>276.35</u>	
TOTAL RECEIPTS		<u>276.35</u>
TOTAL RECEIPTS & BALANCE		<u>\$730.75</u>
Expenditures:		
Human Services	<u>240.75</u>	
TOTAL EXPENDITURES		240.75
BALANCE, 12/31/2021		<u>490.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$730.75</u>

AUDITORS' FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices proved satisfactory against General Ledger.


OPINIONS:

- As stated in prior years, inventory should be kept for each department to maintain a county record.

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 2021.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS


Pauline A. Kleintop


Michele L. Gledhill


Kathy S. Wagner