

# POTTER COUNTY



## 2017 AUDIT

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## **2017 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 2017. 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 was prepared on the Modified Accrual Basis of Accounting as enacted by law.

An abbreviated statement has been made for newspaper publication to help curtail County expenses, however; the full report is available for inspection at the Chief Clerk's Office, Suite 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.

**DETAILED STATEMENT OF COUNTY**  
**GENERAL FUND RECEIPTS**

Balance, 12/31/2016		<b>16,827,409.71</b>
Assets:		
Assets Accumulated	90,224.00	
Depreciation	(709,800.59)	
<b>TOTAL ASSETS</b>		<b><u>(619,576.59)</u></b>
<b>TOTAL BALANCE &amp; ASSETS</b>		<b><u>\$16,207,833.12</u></b>
Taxes:		
Real Estate Taxes, Current Duplicate	5,390,228.63	
Real Estate, Delinquent	446,783.75	
Hotel Excise Tax	3,785.23	
<b>TOTAL TAXES</b>		<b>5,840,797.61</b>
<b>INTEREST ON INVESTMENTS</b>		<b>8,615.77</b>
<b>RENT OF BUILDINGS</b>		<b>129,435.49</b>
Grants and Gifts:		
Civil Defense (DES)	85,122.10	
Adult Probation OSP Supervision	17,502.01	
Adult Probation System Improvement Grant	10,000.00	
Grant in Aid (Juvenile)	32,828.00	
Grant in Aid (Adult Probation)	45,110.00	
IP Grant	36,874.30	
Grants to Courts	51,655.00	
District Attorney State Reimbursement	114,121.80	
Domestic Relation IV-D	121,553.00	
<b>TOTAL GRANTS &amp; GIFTS</b>		<b>514,766.21</b>
Payments in Lieu of Taxes:		
Conservation & Natural Resources	537,252.48	
State Game Lands	22,435.59	
Fish Commission Properties	810.00	
Public Utility Taxes	5,778.40	
Fee for Service (Time Warner)	25,527.27	
Galeton in Lieu of Taxes	2,647.09	
<b>TOTAL PAYMENTS IN LIEU OF TAXES</b>		<b>594,450.83</b>

**Department Earnings:**

Adult Probation	2,189.70	
Juvenile Probation	16,060.24	
Assessments	12,108.67	
Coroner	1,905.10	
Court costs, etc.	23,511.22	
District Attorney	1,001.25	
Jail Room & Board/Cost Recovery	54,466.94	
GIS	43,282.15	
Communications	19,003.50	
Magisterial District Judges	72,276.28	
Planning	153,278.00	
Prothonotary/Orphans Court	35,629.52	
Prothonotary Criminal Master Account	146,343.60	
Register & Recorder	140,076.27	
Sheriff	36,937.59	
Tax Claim Bureau	206,496.85	
Treasurer	23,353.00	
Election/Voter Registration Fees	720.00	
<b>TOTAL DEPARTMENT EARNINGS</b>		<b>988,639.88</b>

**Miscellaneous Revenue:**

Gas Well Rental (National Fuel)	152.30	
Human Service Retirement Actuary	132,579.14	
Miscellaneous	761.52	
Insurance	154,702.08	
State Tax Equalization	36.80	
Tax Anticipation Loan	400,000.00	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>688,231.84</b>

**Department Reimbursements:**

Human Service Maintenance	36,120.00	
Human Service Solicitor	16,000.00	
Liquid Fuels Administrative Fee	5,042.75	
911 Wireless Fund	12,000.00	
<b>TOTAL DEPARTMENT REIMBURSEMENTS</b>		<b>69,162.75</b>

**TOTAL RECEIPTS** **8,834,100.38**

**TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS** **\$25,041,933.50**

**DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES**  
**ADMINISTRATIVE DEPARTMENTS**

**Commissioners:**

Salary of Commissioners	149,271.72
Salary of Clerical Staff	148,538.00
Benefits	100,241.51
Association Dues	8,949.00
Conference & Training	2,105.00
Contracted Services	12,449.17
Office Expenditures	16,774.88
Special Projects	10,000.00
Travel	11,653.02

**TOTAL COMMISSIONERS** **459,982.30**

**Solicitor:**

Contracted Services	64,000.00
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**TOTAL SOLICITOR** **64,000.00**

**Information Technology:**

Salary	58,960.46
Benefits	18,044.82
Contracted Services	30,900.00
Office Expenditures	17,224.68
Travel	260.00

**TOTAL INFORMATION TECHNOLOGY** **125,389.96**

**County Buildings:**

Salary of Staff	166,517.07
Benefits	90,239.44
On Call Pay	1,100.00
Contracted Services	17,223.69
Maintenance & Repairs	5,761.77
Materials & Supplies	28,201.84
Capital Improvements	20,000.00
Travel/Fuel	5,579.56
Utilities	5,352.05
Capital Outlay	67,720.00

**TOTAL COUNTY BUILDINGS** **407,695.42**

**Voter Registration:**

Salary of Staff	22,366.81
Benefits	8,624.25
Contracted Services	203.02
Conference & Training	125.00
Office Expenditures	2,120.87
Travel	272.20

**TOTAL VOTER REGISTRATION** **33,712.15**

<b>Elections:</b>		
Salary of Staff	50,524.12	
Benefits	8,616.41	
Conference & Training	145.00	
Contracted Services	47,603.33	
Office Expenditures	13,603.05	
Rent	1,500.00	
Travel	2,871.21	
<b>TOTAL ELECTIONS</b>		<b>124,863.12</b>

<b>Assessment:</b>		
Salary of Officers	64,678.38	
Salary of Staff	21,785.49	
Benefits	44,580.49	
Conference & Training	775.00	
Contracted Services	10,826.29	
Dues	470.00	
Office Expenditures	2,145.15	
Travel	1,880.61	
<b>TOTAL TAX ASSESSMENT</b>		<b>147,141.41</b>

<b>Mapping/GIS:</b>		
Director Salary	75,723.44	
Benefits	17,022.99	
Association Dues	200.00	
Contracted Services	25,480.00	
Conference & Training	1,024.84	
Office Expenditures	3,714.82	
Travel	3,566.29	
<b>TOTAL MAPPING/GIS</b>		<b>126,732.38</b>

<b>Treasurer:</b>		
Salary of Officer	49,757.24	
Salary of Deputy/Staff	33,887.20	
Benefits	33,753.26	
Conference & Training	500.00	
Contracted Services	1,265.75	
Dues	400.00	
Office Expenditures	1,434.16	
Travel	1,317.05	
<b>TOTAL TREASURER</b>		<b>122,314.66</b>

<b>Tax Claim Bureau:</b>		
Salary of Officers	3,981.90	
Salary of Clerks	46,530.03	
Benefits	32,225.96	
Contracted Services	12,653.73	
Dues	125.00	
Office Expenditures	27,395.80	
Judicial Tax Sale	2,980.00	
<b>TOTAL TAX CLAIM BUREAU</b>		<b>125,892.42</b>



<b>Tax Collectors:</b>		
Commission on Taxes	82,264.00	
FICA	6,293.19	
Office Expenditures	6,245.43	
<b>TOTAL TAX COLLECTORS</b>		<b>94,802.62</b>
<b>Auditors:</b>		
Salaries	72,173.52	
Benefits	36,646.98	
Conference & Training	475.00	
Dues	400.00	
Office Expenditures	618.73	
Publishing Report	562.50	
Travel	10,332.08	
Contracted Services	113.23	
<b>TOTAL AUDITORS</b>		<b>121,322.04</b>
<b>Single Audit:</b>		
State Conducted	23,098.00	
<b>TOTAL SINGLE AUDIT</b>		<b>23,098.00</b>
<b>Planning &amp; Zoning:</b>		
Salary of Director	20,600.06	
Salary of Clerk	24,588.20	
Benefits	17,215.00	
Contracted Services	346.79	
Dues	1,000.00	
Office Expenditures	24,086.97	
Travel	547.30	
<b>TOTAL PLANNING &amp; ZONING</b>		<b>88,384.32</b>
<b>Register of Wills &amp; Recorder of Deeds:</b>		
Salary of Register & Recorder	56,864.86	
Salary of Deputies	74,960.50	
Benefits	51,230.32	
Capital Outlay	23,596.37	
Dues	800.00	
Contracted Services	15,164.90	
Office Expenditures	6,531.06	
Travel	101.00	
<b>TOTAL REGISTER &amp; RECORDER</b>		<b>229,249.01</b>
<b>Gunzburger Building:</b>		
Contracted Services	25,789.60	
Materials & Supplies	41,557.38	
Telephone	37,908.05	
Utilities	90,701.82	
Capital Outlay	81,452.00	
<b>TOTAL GUNZBURGER BUILDING</b>		<b>277,408.85</b>

<b>Mapleview Complex:</b>		
Contracted Services	980.91	
Materials & Supplies	1,934.89	
Utilities	5,212.31	
Veterans Affairs Clinic Communications	3,993.48	
<b>TOTAL MAPLEVIEW COMPLEX</b>		<b>12,121.59</b>
<b>Courthouse Building:</b>		
Capital Outlay	41.70	
Contracted Services	12,078.38	
Materials & Supplies	15,406.03	
Utilities	26,647.07	
<b>TOTAL COURTHOUSE BUILDING</b>		<b>54,173.18</b>
<b>Modulars:</b>		
Contracted Services	920.68	
Materials & Supplies	2,429.69	
Utilities	14,890.28	
<b>TOTAL MODULAR BUILDINGS</b>		<b>18,240.65</b>
<b>EMA/Maintenance Storage Building:</b>		
Materials & Supplies	1,039.76	
Utilities	1,819.51	
<b>TOTAL EMA/MAINTENANCE STORAGE BUILDING</b>		<b><u>2,859.27</u></b>
<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>		<b><u>\$2,659,383.35</u></b>
<b>Sheriff:</b>		
Salary of Sheriff	49,756.72	
Salary of Deputies/Secretary	116,626.43	
Benefits	52,482.96	
Dues	614.00	
Contracted Services	8,642.10	
Office Expenditures	5,318.66	
Travel	4,194.51	
Uniforms	810.57	
Vehicle Lease/Maintenance	14,923.33	
<b>TOTAL SHERIFF</b>		<b>253,369.28</b>
<b>Security Guards:</b>		
Salary of Guards	44,415.63	
Benefits	4,650.22	
Uniforms	221.19	
Office Expenditures	75.00	
<b>TOTAL SECURITY GUARDS</b>		<b>49,362.04</b>

**Coroner:**

Salary of Coroner	21,584.42
Benefits	14,995.22
Dues	400.00
Conference & Training	190.00
Contracted Services	1,600.00
Office Expenditures	1,212.98
Post Mortem Expenditures	2,550.00
Viewings & Investigations	550.00
Travel	819.57
Autopsies	3,675.00

**TOTAL CORONER****47,577.19****Prothonotary/Clerk of Courts:**

Salary of Prothonotary	56,864.86
Salary of Deputy/Clerks	67,048.15
Benefits	50,654.32
Dues	800.00
Contracted Services	22,880.98
DUI Lab Fees	5,464.00
NMS Fees	30,652.00
Office Expenditures	15,728.06
Travel	154.51

**TOTAL PROTHONOTARY/CLERK OF COURTS****250,246.88****Domestic Relations:**

Salary of Officer	43,284.80
Salary of Staff	78,775.25
Benefits	64,312.77
Dues	80.00
Contracted Services	3,432.48
Office Expenditures	9,921.68
Rent	11,400.00
Utilities/Telephone	11,381.48
Travel	2,180.54

**TOTAL DOMESTIC RELATIONS****224,769.00****Public Defender:**

Salary of Public Defender	63,860.16
Salary of Clerk	25,539.45
Benefits	33,565.03
Contracted Services	31,688.00
Court Appointed Counsel Fees	20,621.96
Dues	490.00
Office Expenditures	2,692.94
Murder Trials	3,788.20
Travel	1,176.00

**TOTAL PUBLIC DEFENDER****183,421.74**

**District Attorney:**

Salary of District Attorney	177,868.08
Salary of Assistant District Attorney	32,008.86
Salaries of Clerks	53,606.63
Benefits	63,848.19
Conference & Training	620.00
Contracted Services	5,328.66
Dues	2,455.83
Investigations/Communications	5,075.00
Office Expenditures	5,016.27
Prisoner Transport	8,281.25
Travel	3,540.23
Victim Services Materials/Supplies	1,116.75
Autopsy	400.00

**TOTAL DISTRICT ATTORNEY****359,165.75****Law Library:**

Books & Updated References	40,594.06
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**TOTAL LAW LIBRARY****40,594.06****Courts:**

Salary of Staff	95,599.02
Benefits	36,608.54
Arbitrations	475.00
Contracted Services	24,421.40
Court Appointed Counsel Fees	19,772.75
Dues	245.00
Mediation	8,076.50
Office Expenditures	16,778.96
Psychological/Medicals	1,160.00
Conference & Training	1,114.00
Travel	448.15
Transcript Fees	7,179.25
Capital Outlay	4,774.00

**Jury Expenditures:**

Fees & Mileage	4,014.25
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**220,666.82****Magisterial District Judge Annette Easton:**Income to County: **\$31,276.66**

## Expenditures to County:

Salary of Staff	47,411.01
Benefits	30,646.27
Bond	100.00
Constable Fees	653.13
Contracted Services	725.00
Office Expenditures	4,972.25
Petty Cash	1,400.00
Rent	7,800.00
Utilities/Telephone	1,934.85
Travel	272.50

**TOTAL MDJ ANNETTE EASTON****95,915.01**

**Magisterial District Judge Kari McCleaff:**

Income to County: **\$16,119.50**

Expenditures to County:

Salary of Staff	22,513.47
Benefits	15,231.70
Constable Fees	48.90
Contracted Services	1,178.97
Office Expenditures	3,197.36
Petty Cash	1,120.43
Rent	7,800.00
Travel	63.50
Utilities/Telephone	6,408.59
Bonds	100.00

**TOTAL MDJ KARI McCLEAFT**

**57,662.92**

**Magisterial District Judge Delores Weiss:**

Income to County: **\$24,880.12**

Expenditures to County:

Salary of Staff	14,631.40
Benefits	8,070.33
Constable Fee	96.95
Contracted Services	4,651.66
Conference & Training	45.00
Office Expenditures	3,310.19
Petty Cash	1,500.00
Rent	9,000.00
Travel	591.48
Telephone/Utilities	5,982.06

**TOTAL MDJ DELORES WEISS**

**47,879.07**

**TOTAL JUDICIAL EXPENDITURES**

**\$1,830,629.76**

**Adult Probation:**

Salary of Officer	71,131.58
Salary of Staff	168,325.82
Salary of Clerical Staff	16,853.81
Salary/On Call	15,860.00
Benefits	102,890.51
Conference & Training	113.40
Vehicle Lease/Maintenance	806.82
Contracted Services	6,532.40
Dues	645.00
CCAP Pre-Trial Project	605.70
Court Reporting Network	2,550.00
In House Detention	832.28
Office Expenditures	3,866.86
Toxicology	2,380.00
System Improvement Grant	10,000.00
Travel	4,134.37

**IP Grant:**

Consultants	14,131.25
Supplies & Operating Expense	9,424.05
Treatment	19,934.00
Travel/Gas	7,909.61

**TOTAL ADULT PROBATION**

**458,927.46**

**Juvenile Probation:**

Salary of Officers	19,824.92
Salary of Clerical Staff	82,326.50
Benefits	41,926.02
Dues	200.00
Conference & Training	630.00
Contracted Services	775.40
Office Expenditures	2,605.18
Toxicology	75.00
Travel	2,713.83

**TOTAL JUVENILE PROBATION**

**151,076.85**

**County Jail:**

Salary of Officers/Staff/Clerks	681,695.36
Benefits	259,231.69
Conference & Training	1,646.20
Contracted Services	59,410.62
Office Expenditures	26,331.38
Prisoner Board Expenditures	146,624.38
Prisoner Medical Expenditures	47,751.09
Norther Tier Childrens Home (Womens Board)	185,640.00
Uniforms	1,181.18
Utilities/Telephone	63,085.29
Travel	1,319.78
Capital Outlay	1,469.00

**TOTAL COUNTY JAIL**

**1,475,385.97**

**TOTAL CORRECTIONS EXPENDITURES**

**\$2,085,390.28**

**Community Development:**

Salary	30,865.30
Benefits	4,055.78
Travel	1,389.20
Office Expenditures	2,973.23
Conference & Training	320.00
Keep America Beautiful Grant	1,000.00

**TOTAL COMMUNITY DEVELOPMENT**

**40,603.51**

<b>Communications:</b>		
Salary of Staff	34,427.90	
Benefits	24,008.93	
Capital Outlay	10,000.00	
Contracted Services	538.80	
Land Lease	17,717.52	
Office Expenditures	162.99	
Utilities	25,687.38	
<b>TOTAL COMMUNICATIONS</b>		<b>112,543.52</b>
<b>Department of Emergency Services:</b>		
Salary of Officer	75,177.34	
Salary of Staff	41,269.94	
Benefits	50,603.16	
Conference & Training	82.62	
Contracted Services	3,763.33	
Dues	680.00	
Office Expenditures	6,013.40	
Rent	5,600.49	
Travel	2,431.24	
Utilities/Telephone	6,370.88	
Capital Outlay	527.76	
<b>TOTAL DEPARTMENT OF EMERGENCY SERVICES</b>		<b>192,520.16</b>
<b>Military Affairs:</b>		
Salary of Officer	12,896.62	
Benefits	1,427.44	
Burial of Vets/Flags/Headstone Bases	5,923.08	
Conference & Training	150.00	
Veterans Programs	655.12	
Dues	200.00	
Office Expenditures	2,790.74	
Travel	1,092.47	
Contracted Services	1,480.00	
Cemetery Restoration Program	1,743.05	
<b>TOTAL MILITARY AFFAIRS</b>		<b>28,358.52</b>
<b>Veterans Affairs Clinic</b>		
Utilities	4,905.17	
Materials & Supplies	1,332.90	
Contracted Services	370.00	
<b>TOTAL VA CLINIC</b>		<b>6,608.07</b>
<b>Employers Share of Benefits:</b>		
Building/Equipment	137,505.00	
Retirement Fund Contribution	358,322.00	
Other	26,359.58	
<b>TOTAL EMPLOYER SHARE OF BENEFITS</b>		<b>522,186.58</b>

**Appropriation Expenses:**

Area Transportation Authority	28,676.50
Austin Dam Memorial Association	1,500.00
Conservation	45,000.00
Education Council	37,500.00
Fairgrounds	2,500.00
Farmland Preservation	10,000.00
Historic & Civic	3,000.00
Hospice	1,000.00
Human Services	596,000.00
Libraries	50,000.00
North Fork Dam	10,000.00
Pennsylvania Wilds Initiative	1,500.00
Saulter Preserve	1,500.00
A Way Out	3,000.00
Cooperative Extension	115,800.00

**TOTAL APPROPRIATION EXPENSES****906,976.50****Miscellaneous Expenses:**

DUI Program	1,000.00
Reimbursements/Refunds	127.33
Sinking Fund	7,933.92
Specialty Court Correction (2016)	1,134.43

**TOTAL MISCELLANEOUS EXPENSES****10,195.68****Loan Payments:**

Tax Anticipation	
Principal (Potter County)	400,000.00
Interest (Potter County)	3,966.44
EMA/Maintenance Storage Building	
Principal	17,289.50
Interest	1,055.14

**TOTAL LOAN PAYMENTS****422,311.08****TOTAL OTHER EXPENDITURES****\$2,242,303.62****TOTAL BALANCE OF EXPENDITURES****\$8,817,707.01**

Capital Assets, 12/31/2017	15,428,081.08
Balance in Checking Account, 12/31/2017	431,027.05
Balance in Payroll Account, 12/31/2017	0.00
Accounts Receivable	698,684.95
Accounts Payable	(346,370.21)
Due from Other Funds	362.61
Prepaid Expense	12,441.01

**GENERAL FUND BALANCE, 12/31/2017****16,224,226.49****TOTAL EXPENDITURES & BALANCE****\$25,041,933.50**



**COUNTY REVENUES BUDGET**  
**2017 AUDIT**

	<b>BUDGET</b>	<b>ACTUAL</b>
Human Services	52,120.00	52,120.00
Veterans Affairs Revenue	100.00	0.00
GIS Department	46,000.00	43,282.15
Communications	27,958.00	19,003.50
DES	82,060.00	85,122.10
Liquid Fuels	4,600.00	5,042.75
Potter County 911	174,718.00	12,000.00
Real Estate-Delinquent	505,000.00	446,783.75
Real Estate-Current	5,475,570.00	5,390,228.63
Hotel Tax Income	1,200.00	3,785.23
Court Costs, etc.	22,550.00	23,511.22
Planning/Subdivision Fees	11,065.00	153,278.00
Retirement Actuary	160,600.00	132,579.14
Interest on Bank Balances	2,000.00	8,615.77
Rent: Buildings/Property	152,602.00	129,435.49
Adult Probation	95,622.00	94,174.00
Juvenile Probation Program	53,000.00	48,888.24
Courts	50,000.00	51,655.00
Domestic Relations IV-D	156,746.00	121,553.00
District Attorney	115,122.00	115,123.05
Adult Probation/OSP Supervision	10,000.00	17,502.01
Treasurer	21,450.00	23,353.00
Recorder of Deeds	155,000.00	140,076.27
Sheriff	30,000.00	91,404.53
Coroner	2,750.00	1,905.10
Prothonotary/Orphans Court	43,700.00	35,629.52
Gas Well Impact Fee	35,000.00	0.00
District Justice	65,000.00	72,276.28
Elections	230.00	720.00
Criminal Master Account	172,732.00	146,343.60
Tax Claim Bureau-Fees & Costs	252,500.00	206,496.85
Assessment Fees	20,000.00	12,108.67
Conservation & Natural Resources/Forestry	537,253.00	537,252.48
State Game Lands	22,436.00	22,435.59
Fish Commissions Properties	810.00	810.00
Fees for Services	25,528.00	25,527.27
Galeton In Lieu of Taxes	0.00	2,647.09
Public Utility Realty Tax	6,500.00	5,778.40
State Tax Equalization Board	500.00	36.80
Gas Well Rental	153.00	152.30
Sale of Property, etc.	3,500.00	0.00
Other Miscellaneous Revenue	5,000.00	761.52
Insurance	133,090.00	154,702.08
Tax Anticipation Loan	500,000.00	400,000.00
Capital Reserve	25,000.00	0.00
Operational Reserve	125,000.00	0.00
Divorce Fund	<u>200,000.00</u>	<u>0.00</u>
<b>TOTAL REVENUE</b>	<b><u>\$9,581,765.00</u></b>	<b><u>\$8,834,100.38</u></b>

**COUNTY EXPENDITURES BUDGET**  
**2017 AUDIT**

	<b>BUDGET</b>	<b>ACTUAL</b>
Commissioners	450,856.00	459,982.30
Solicitor	64,000.00	64,000.00
Information Technology	130,129.00	125,389.96
County Property	454,151.00	407,695.42
Voter Registration	41,789.00	33,712.15
Elections	134,689.00	124,863.12
Assessment	161,524.00	147,141.41
Mapping/GIS	132,767.00	126,732.38
Treasurer	130,865.00	111,014.66
Tax Collectors	94,824.00	94,802.62
Tax Claim Bureau	153,750.00	125,892.42
Auditors	146,076.00	144,420.04
Planning	75,014.00	88,384.32
Register & Recorder	237,688.00	229,249.01
Gunzburger Building	317,750.00	277,408.85
911/EMA Building	16,000.00	12,121.59
Courthouse	70,500.00	54,173.18
Modulars	24,425.00	18,240.65
Security Guards	42,413.00	49,362.04
EMA/Maintenance Storage Building	2,850.00	2,859.27
Sheriff	315,883.00	253,369.28
Coroner	54,177.00	47,577.19
Prothonotary/Clerk of Courts	220,351.00	250,246.88
Domestic Relations	236,986.00	224,769.00
Public Defender	208,784.00	183,421.74
District Attorney	346,948.00	359,165.75
Law Library	31,000.00	40,594.06
Courts	243,238.00	220,666.82
DJ Annette Easton, 55-3-01	96,641.00	95,915.01
DJ Kari McCleaff, 55-4-01	60,035.00	57,662.92
DJ Delores Weiss, 55-4-03	59,451.00	47,879.07
Adult Probation	560,194.00	458,927.46
Juvenile Probation	159,078.00	151,076.85
County Jail	1,438,689.00	1,475,385.97
Human Services	596,000.00	596,000.00
ATA	28,677.00	28,676.50
Community Economic Development	50,000.00	40,603.51
Communications	170,140.00	112,543.52
DES	220,282.00	192,520.16
Military Affairs	35,322.00	28,358.52
Employee Benefits	365,000.00	358,322.00
Insurance	124,000.00	163,864.58
Annual Appropriations	121,500.00	121,500.00
Veterans Clinic	10,500.00	6,608.07
Cooperative Extension	115,800.00	115,800.00
Refunds	1,500.00	127.33
Conservation District	45,000.00	45,000.00
Reimbursements	8,934.00	8,933.92
Loans	525,595.00	422,311.08
Capital Projects	<u>250,000.00</u>	<u>0.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$9,581,765.00</u></b>	<b><u>\$8,805,272.58</u></b>

**TAX STATEMENT**  
**2017 AUDIT**

Assessed Valuation of Potter County:		
Real Estate	343,252,488.00	
<b>TOTAL ASSESSED VALUATION</b>		<b>\$343,252,488.00</b>

Rate of Assessment/100% of Market Value	
Tax Rate:	
General County Purpose Mills	17.0

Current Tax Levy:		
Real Estate	5,835,291.62	
<b>TOTAL CURRENT TAX LEVY</b>		<b>\$5,835,291.62</b>

**SINKING FUND LOAN**  
**2017 AUDIT**

Year of Issue: 2003	<b>Original Amount: \$85,000.00</b>	
Amount Outstanding, 12/31/2016		<b>15,707.31</b>
Principal Paid During, 2017		<b><u>(7,346.41)</u></b>
Amount Outstanding, 12/31/2017		<b><u>\$8,360.90</u></b>
<b>Interest Paid, 2017</b>	<b>\$587.51</b>	

**EMA/MAINTENANCE STORAGE BUILDING LOAN**  
**2017 AUDIT**

Year of Issue: 2014	<b>Original Amount: \$85,000.00</b>	
Amount Outstanding, 12/31/2016		<b>42,696.34</b>
Principal Paid During, 2017		<b><u>(17,289.50)</u></b>
Amount Outstanding, 12/31/2017		<b><u>\$25,406.84</u></b>
<b>Interest Paid, 2017</b>	<b>\$1,055.14</b>	

**LEPC FORD TRUCK LOAN**  
**2017 AUDIT**

Year of Issue: 2012	<b>Original Amount: \$23,000.00</b>	
Amount Outstanding, 12/31/2016		<b>9,430.85</b>
Principal Paid During, 2017		<b><u>(3,433.25)</u></b>
Amount Outstanding, 12/31/2017		<b><u>\$5,997.60</u></b>
<b>Interest Paid, 2017</b>	<b>\$276.19</b>	

**TAX ANTICIPATION LOAN**  
**2017 AUDIT**

Year of Issue: 2017	<b>Original Borrowing Limit Amount: \$1,000,000.00</b>	
Potter County Borrowed, 2017		<b>400,000.00</b>
Potter County Human Services Borrowed, 2017		<b>300,000.00</b>
Principal Paid, By Potter County, 2017		<b><u>(400,000.00)</u></b>
Principal Paid By Human Services, 2017		<b><u>(300,000.00)</u></b>
Amount Outstanding, 12/31/2017		<b><u>\$0.00</u></b>
<b>Interest Paid by Potter County, 2017</b>	<b>3,966.44</b>	
<b>Interest Paid by Humans Services, 2017</b>	<b><u>3,966.27</u></b>	
	<b>\$7,932.71</b>	

**COUNTY REAL ESTATE TAX**  
**2017 AUDIT**

Townships/ Boroughs	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Returned	* Total
Abbott	188,666.15	173,900.32	2,983.34	11,782.50	188,666.16
Allegany	197,830.53	183,635.16	2,984.71	11,210.65	197,830.52
Austin	87,342.12	68,738.48	1,003.40	17,600.25	87,342.13
Bingham	230,571.97	213,515.27	3,537.90	13,518.79	230,571.96
Clara	88,220.00	74,988.14	1,271.90	11,959.96	88,220.00
Coudersport Ward 1&2	559,011.10	500,237.51	8,628.22	50,145.36	559,011.09
Eulalia	360,311.35	338,614.06	6,077.92	15,619.36	360,311.34
Galeton Ward 1&2	194,833.29	168,530.65	2,717.44	23,585.19	194,833.28
Genesee	246,790.29	225,721.52	3,815.59	17,253.18	246,790.29
Harrison	307,972.97	278,022.30	4,575.75	25,374.96	307,973.01
Hebron	272,054.12	242,005.14	4,158.94	25,890.15	272,054.23
Hector	198,257.47	181,893.29	3,107.00	13,257.18	198,257.47
Homer	185,769.95	179,109.94	3,080.44	3,579.55	185,769.93
Keating	151,798.03	142,588.87	2,430.06	6,779.12	151,798.05
Oswayo Borough	22,758.00	17,274.37	278.88	5,204.77	22,758.02
Oswayo Township	128,962.65	118,371.00	2,163.17	8,428.46	128,962.63
Pike	154,924.59	145,839.47	2,694.38	6,390.73	154,924.58
Pleasant Valley	44,235.67	40,929.48	711.94	2,594.25	44,235.67
Portage	64,723.98	59,875.90	997.36	3,850.70	64,723.96
Roulette	304,529.40	270,263.14	4,359.51	29,906.72	304,529.37
Sharon	261,669.93	233,287.21	3,688.62	24,694.09	261,669.92
Shinglehouse	158,075.95	140,051.72	2,388.40	15,635.82	158,075.94
Stewardson	75,615.75	72,701.57	1,243.89	1,670.28	75,615.74
Summit	129,614.66	122,516.55	2,255.75	4,842.37	129,614.67
Sweden	331,638.87	302,453.04	4,970.62	24,215.19	331,638.85
Sylvania	76,310.40	69,623.23	1,256.69	5,430.48	76,310.40
Ulysses Borough	119,007.77	104,434.03	1,693.37	12,880.37	119,007.77
Ulysses Township	319,192.48	299,398.77	4,910.57	14,883.14	319,192.48
West Branch	298,702.71	280,209.47	4,958.37	13,534.87	298,702.71
Wharton	149,623.85	141,499.03	2,471.45	5,653.38	149,623.86
<b>TOTALS</b>	<b><u>\$5,909,016.00*</u></b>	<b><u>5,390,228.63</u></b>	<b><u>91,415.58</u></b>	<b><u>427,371.82</u></b>	<b><u>\$5,909,016.03*</u></b>

\*Difference of \$.03 is variation in cents when balancing.

**SAULTER PRESERVE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		1,693.74
Receipts:		
Potter County (Appropriation)	1,500.00	
Interest	2.26	
<b>TOTAL RECEIPTS</b>		<b><u>1,502.26</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$3,196.00</u></b>
Expenditures:		
Utilities	281.88	
Materials & Supplies	98.83	
<b>TOTAL EXPENDITURES</b>		<b>380.71</b>
<b>BALANCE, 12/31/2017</b>		<b>2,838.81</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(23.52)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$3,196.00</u></b>

**SINKING FUND (2003)**  
**2017 AUDIT**

Balance, 12/31/2016		125.11
Receipts:		
County of Potter	7,933.92	
Interest	.84	
<b>TOTAL RECEIPTS</b>		<b><u>7,934.76</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$8,059.87</u></b>
Expenditures:		
Principal	7,346.41	
Interest	587.51	
<b>TOTAL EXPENDITURES</b>		<b>7,933.92</b>
<b>BALANCE, 12/31/2017</b>		<b><u>125.95</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$8,059.87</u></b>

**HOTEL EXCISE TAX FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>77.41</b>
Receipts:		
Deposits	107,529.55	
Interest	9.88	
<b>TOTAL RECEIPTS</b>		<b><u>107,539.43</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$107,616.84</u></b>
Expenditures:		
County of Potter	3,785.23	
Potter/Tioga Visitors Association	103,568.61	
<b>TOTAL EXPENDITURES</b>		<b>107,353.84</b>
<b>BALANCE, 12/31/2017</b>		<b>7,148.08</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>28,677.72</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(35,562.80)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$107,616.84</u></b>

**FARMLAND PRESERVATION/ ROLL BACK FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>76,319.35</b>
Receipts:		
Potter County (Appropriation)	10,000.00	
Rollback Tax	3,114.27	
Interest	227.11	
<b>TOTAL RECEIPTS</b>		<b><u>13,341.38</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$89,660.73</u></b>
Expenditures:		
Advertising	27.00	
Travel	736.37	
Association Dues	50.00	
Postage	221.20	
Farmland Inspections	380.77	
Conference & Training	90.00	
<b>TOTAL EXPENDITURES</b>		<b>1,505.34</b>
<b>BALANCE, 12/31/2017</b>		<b><u>88,155.39</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$89,660.73</u></b>

**OPERATIONAL RESERVE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		233,131.18
Receipts:		
Prothonotary No-Fault Divorce Fund	395,000.00	
Interest	588.18	
<b>TOTAL RECEIPTS</b>		<b><u>395,588.18</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$628,719.36</u></b>
Expenditures:		
Transfer to General Fund	150,000.00	
<b>TOTAL EXPENDITURES</b>		<b>150,000.00</b>
<b>BALANCE, 12/31/2017</b>		<b>358,719.36</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>120,000.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$628,719.36</u></b>

**NORTH FORK DAM FUND**  
**2017 AUDIT**

Balance, 12/31/2016		995.33
Receipts:		
Appropriation	10,000.00	
Interest	5.28	
<b>TOTAL RECEIPTS</b>		<b><u>10,005.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$11,000.61</u></b>
Expenditures:		
Contracted Services	5,900.00	
Utilities	255.84	
<b>TOTAL EXPENDITURES</b>		<b>6,155.84</b>
<b>BALANCE, 12/31/2017</b>		<b>4,865.21</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(20.44)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$11,000.61</u></b>



**CAPITAL PROJECTS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		255,519.02
Receipts:		
Capital Improvements Fund	25,000.00	
Interest	631.90	
<b>TOTAL RECEIPTS</b>		<b><u>25,631.90</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$281,150.92</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>281,150.92</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$281,150.92</u></b>

**COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>(3,200.00)</b>
Receipts:		
Deposits (Federal)	40,618.26	
<b>TOTAL RECEIPTS</b>		<b><u>40,618.26</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$37,418.26</u></b>
Expenditures:		
Contracted Services	31,888.26	
SEDA-COG	5,530.00	
<b>TOTAL EXPENDITURES</b>		<b>37,418.26</b>
<b>BALANCE, 12/31/2017</b>		<b>1,048.26</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,048.26)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$37,418.26</u></b>

**VICTIMS OF JUVENILE OFFENDERS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>1,160.43</b>
Receipts:		
Appropriations	10,000.00	
Commonwealth of PA	12,822.78	
Interest	4.33	
<b>TOTAL RECEIPTS</b>		<b><u>22,827.11</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$23,987.54</u></b>
Expenditures:		
Contracted Services	16,093.40	
<b>TOTAL EXPENDITURES</b>		<b>16,093.40</b>
<b>BALANCE, 12/31/2017</b>		<b>13,722.48</b>
<b>ACCOUNTS PAYABLE</b>		<b>(4,880.40)</b>
<b>DUE COUNTY</b>		<b><u>(947.94)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$23,987.54</u></b>

**JUVENILE ACCOUNTABILITY BG FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>1,138.29</b>
Receipts:		
Interest	.98	
<b>TOTAL RECEIPTS</b>		<b><u>.98</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,139.27</u></b>
Expenditures:		
<b>TOTAL EXPENDITURES</b>	0.00	<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>1,139.27</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,139.27</u></b>

**RIGHTS AND SERVICE ACT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>18,980.47</b>
Receipts:		
Commonwealth of PA	32,223.03	
Fees	2,706.28	
Interest	18.09	
<b>TOTAL RECEIPTS</b>		<b><u>34,947.40</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$53,927.87</u></b>
Expenditures:		
Benefits	4,738.10	
Contracted Services	16,305.77	
Postage	392.00	
Conference & Training	50.00	
Travel	971.33	
Materials & Supplies	970.17	
<b>TOTAL EXPENDITURES</b>		<b>23,427.37</b>
<b>BALANCE, 12/31/2017</b>		<b>28,663.65</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>11,191.04</b>
<b>ACCOUNTS PAYABLE</b>		<b>(9,939.52)</b>
<b>DUE COUNTY</b>		<b><u>585.33</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$53,927.87</u></b>

**COUNTY OFFENDER SUPERVISION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>35,555.82</b>
Receipts:		
Clerk of Court Fees	26,725.50	
Interest	119.31	
<b>TOTAL RECEIPTS</b>		<b><u>26,844.81</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$62,400.63</u></b>
Expenditures:		
Materials & Supplies	4,699.00	
Potter County Commissioners	10,000.00	
<b>TOTAL EXPENDITURES</b>		<b>14,699.00</b>
<b>BALANCE, 12/31/2017</b>		<b>45,222.80</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>2,478.83</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$62,400.63</u></b>

**JUVENILE RESTITUTION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>17,114.63</b>
Receipts:		
Interest	14.79	
<b>TOTAL RECEIPTS</b>		<b><u>14.79</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$17,129.42</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>17,129.42</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$17,129.42</u></b>

**GAS WELL- HIGHWAY BRIDGE IMPROVEMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>92,416.34</b>
Receipts:		
Commonwealth of PA	40,000.00	
Interest	225.28	
<b>TOTAL RECEIPTS</b>		<b><u>40,225.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$132,641.62</u></b>
Expenditures:		
Contracted Services	40,000.00	
<b>TOTAL EXPENDITURES</b>		<b>40,000.00</b>
<b>BALANCE, 12/31/2017</b>		<b>92,641.62</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>0.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$132,641.62</u></b>

**GAS WELL IMPACT-CAPITAL RESERVE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>487,869.57</b>
Receipts:		
Commonwealth of PA (Gas Well)	226,436.64	
Commonwealth of PA (Greenways)	25,000.00	
Interest	1,714.13	
<b>TOTAL RECEIPTS</b>		<b><u>253,150.77</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$741,020.34</u></b>
Expenditures:		
Records Mgmt., GIS, Keymark IMR	15,174.69	
<b>TOTAL EXPENDITURES</b>		<b>15,174.69</b>
<b>BALANCE, 12/31/2017 GAS WELL IMPACT FEE</b>		<b>590,655.65</b>
<b>BALANCE, 12/31/2017 GREENWAYS</b>		<b><u>135,190.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$741,020.34</u></b>

**COUNTY LIQUID FUELS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>49,677.88</b>
Receipts:		
Commonwealth of PA	76,520.31	
Interest	197.94	
<b>TOTAL RECEIPTS</b>		<b><u>76,718.25</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$126,396.13</u></b>
Expenditures:		
Apportioned to Boroughs	5,975.41	
Apportioned to Townships	49,368.04	
Potter County Commissioners	5,042.75	
<b>TOTAL EXPENDITURES</b>		<b>60,386.20</b>
<b>BALANCE, 12/31/2017</b>		<b><u>66,009.93</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$126,396.13</u></b>
<b>TOTAL UNPAID ENCUMBRANCES:</b>	<b>\$41,592.93</b>	
<b>TOTAL UNENCUMBERED BALANCE:</b>	<b>\$24,417.00</b>	

**COUNTY IMPROVEMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>8,349.37</b>
Receipts:		
Recorder Fees	6,020.00	
Interest	8.64	
<b>TOTAL RECEIPTS</b>		<b><u>6,028.64</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$14,378.01</u></b>
Expenditures:		
Purchase of Equipment	3,338.00	
Materials & Supplies	3,000.00	
<b>TOTAL EXPENDITURES</b>		<b>6,338.00</b>
<b>BALANCE, 12/31/2017</b>		<b>7,630.01</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>410.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$14,378.01</u></b>

**VICTIM IMPACT PANEL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>13,651.81</b>
Receipts:		
Fees	3,990.00	
<b>TOTAL RECEIPTS</b>		<b><u>3,990.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$17,641.81</u></b>
Expenditures:		
Travel	88.80	
Materials & Supplies	86.97	
Conference & Training	616.00	
<b>TOTAL EXPENDITURES</b>		<b>791.77</b>
<b>BALANCE, 12/31/2017</b>		<b><u>16,850.04</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$17,641.81</u></b>

**EMPLOYEE WELLNESS INITIATIVE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>2,994.73</b>
Receipts:		
Interest	2.39	
<b>TOTAL RECEIPTS</b>		<b><u>2.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,997.12</u></b>
Expenditures:		
Wellness Initiative Program	319.36	
<b>TOTAL EXPENDITURES</b>		<b>319.36</b>
<b>BALANCE, 12/31/2017</b>		<b><u>2,677.76</u></b>
<b>TOTAL BALANCE &amp; EXPENDITURES</b>		<b><u>\$2,997.12</u></b>

**RETIREMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>368,006.85</b>
Receipts:		
Member Contribution	461,134.65	
Employer Contributions	358,322.00	
Sundries	420,000.00	
Interest	119.16	
<b>TOTAL RECEIPTS</b>		<b><u>1,239,575.81</u></b>
<b>TOTAL BALANCE &amp; RECEIPTS</b>		<b><u>\$1,607,582.66</u></b>
Expenditures:		
Annuities	784,812.93	
Refund of Member Contributions	331,370.08	
Sundries	110,702.68	
Direct Deposit Fee	180.00	
Employee Annual Statements	260.85	
<b>TOTAL EXPENDITURES</b>		<b>1,227,326.54</b>
<b>BALANCE, 12/31/2017</b>		<b>383,730.66</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,474.54)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,607,582.66</u></b>



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**POTTER COUNTY**

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**EMPLOYEE'S RETIREMENT FUND 2017 FINANCIAL REPORT**  
**STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING**  
**DECEMBER 31, 2017**

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Total Assets (cost value)-January 1, 2017	\$12,540,688.99
<b><u>ADDITIONS</u></b>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	461,134.65
Member purchase of County share of milit. /l.a.	0.00
County contributions	358,322.00
Investment Income:	
Interest	144,479.46
Dividends	202,300.35
Realized capital gain/losses	214,638.85
Net accrued interest/other	706.26
Miscellaneous	850.93
<b>TOTAL ADDITIONS</b>	<b>+\$1,382,432.50</b>
<b><u>DEDUCTIONS</u></b>	
Member contributions refunded	65,476.93
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	1,050,706.08
Death benefits	0.00
Administrative expenses	18,144.00
Investment expenses	92,558.68
Miscellaneous	540.85
<b>TOTAL DEDUCTIONS</b>	<b>-\$1,227,426.54</b>
<b><u>NET INCREASE</u></b>	<b>\$ 155,005.96</b>
Total Assets (cost value) December 31, 2017	<b>\$12,695,694.95*</b>
Unrealized appreciation/depreciation	4,251,384.89
Total Assets (market value) December 31, 2017	<b>\$16,947,079.84*</b>

**\*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, 2017

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<u>ASSETS</u>	<u>COST VALUE</u>	<u>MARKET VALUE</u>
Cash and Short-Term Investments	\$ <u>1,173,163.01</u>	\$ <u>1,171,152.70</u>
Receivables	<u>34,750.36</u>	<u>34,750.36</u>
Investments:		
U.S. Government Obligations	<u>963,106.43</u>	<u>962,606.59</u>
Corporate Bonds	<u>1,502,551.81</u>	<u>1,492,755.83</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>5,509,450.79</u>	<u>9,380,632.34</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>1,449,659.90</u>	<u>1,858,151.81</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>2,063,012.65</u>	<u>2,047,030.21</u>
Asset-Backed Securities	<u>0.00</u>	<u>0.00</u>
& Municipal Bonds	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS DECEMBER 31, 2017</b>	<b><u>\$ 12,695,694.95*</u></b>	<b><u>\$ 16,947,079.84*</u></b>

\*These figures must balance with the year-end figures on the bottom of previous page.

**EMERGENCY RESPONSE HAZARDOUS MATERIAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>16,320.77</b>
Receipts:		
Commonwealth of PA	11,702.60	
Other Revenues	10,000.00	
Reimbursements	1,951.00	
Chemical & Planning Fees	16,877.07	
Interest	12.58	
<b>TOTAL RECEIPTS</b>		<b><u>40,543.25</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$56,864.02</u></b>
Expenditures:		
Conference & Training	14,198.56	
Equipment Maintenance	2,078.99	
Materials & Supplies/Other	19,733.72	
Telephone	1,765.63	
Travel/Fuel	1,914.35	
Capital Outlay	108.56	
Truck		
Principal	3,433.25	
Interest	276.19	
<b>TOTAL EXPENDITURES</b>		<b>43,509.25</b>
<b>BALANCE, 12/31/2017</b>		<b>1,592.55</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>14,186.60</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,424.38)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$56,864.02</u></b>

**911 WIRELESS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		53,657.63
Receipts:		
Commonwealth of PA	1,052,774.26	
Interest	132.96	
<b>TOTAL RECEIPTS</b>		<b><u>1,052,907.22</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,106,564.85</u></b>
Expenditures:		
Dispatching Fees/On-Call Pay/Miscellaneous	126,420.41	
Conference & Training	405.50	
Telephone Companies/Systems	22,141.13	
Contracted Services	260,071.08	
Office Expenditures	34,633.59	
Travel	183.13	
2016 Materials & Supplies Correction	17,633.74	
<b>TOTAL EXPENDITURES</b>		<b>461,488.58</b>
<b>BALANCE, 12/31/2017</b>		<b>101,004.69</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>567,595.04</b>
<b>ACCOUNTS PAYABLE</b>		<b>(25,057.94)</b>
<b>PREPAID EXPENSE</b>		<b><u>1,534.48</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,106,564.85</u></b>

**DES BUILDING IMPROVEMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		2,617.57
Receipts:		
Interest	3.15	
<b>TOTAL RECEIPTS</b>		<b><u>3.15</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,620.72</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>2,620.72</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,620.72</u></b>

**PHARE GRANT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		15,231.64
Receipts:		
Commonwealth of PA	40,000.00	
Interest	9.86	
<b>TOTAL RECEIPTS</b>		<b><u>40,009.86</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$55,241.50</u></b>
Expenditures:		
Northern Tier Community Action	48,125.00	
<b>TOTAL EXPENDITURES</b>		<b>48,125.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>7,116.50</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$55,241.50</u></b>

**TRIPLE DIVIDE WATER MONITORING FUND**  
**2017 AUDIT**

Balance, 12/31/2016		100,016.05
Receipts:		
Interest	61.42	
<b>TOTAL RECEIPTS</b>		<b><u>61.42</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$100,077.47</u></b>
Expenditures:		
Materials & Supplies	99,916.32	
2016 Interest Correction	.20	
<b>TOTAL EXPENDITURES</b>		<b>99,916.52</b>
<b>BALANCE, 12/31/2017</b>		<b><u>160.95</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$100,077.47</u></b>

**REGISTER & RECORDER FUND**  
**2017 AUDIT**

Balance, 12/31/2016		8,473.17
Receipts:		
Deposits	635,151.58	
Commissions	19,568.64	
<b>TOTAL RECEIPTS</b>		<b><u>654,720.22</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$663,193.39</u></b>
Expenditures:		
PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee	81,843.85	
PA Dept. Rev - Reg. of Wills Probate/JCS Fee	2,584.50	
Commonwealth of PA	48.00	
Recorder of Deeds	114,490.08	
Register of Wills	26,377.06	
Potter County Commissioners (Cubicle Rent)	19,160.00	
Recorder of Deeds Improvement Fund	9,030.00	
Potter County Improvement Fund	6,020.00	
PA State Transfer Tax	24,371.39	
Bank Charges/Returned Deposits	156.52	
Schools:		
Austin	14,181.02	
Coudersport	53,513.21	
Galeton	61,501.03	
Keystone	1,737.05	
Northern Potter	31,483.13	
Oswayo Valley	15,410.67	
Port Allegany	7,217.29	
Boroughs & Townships:		
Abbott Township	1,997.64	
Allegany Township	1,630.92	
Austin Borough	1,560.46	
Bingham Township	6,075.80	
Clara Township	784.00	
Coudersport Borough	15,293.70	
Eulalia Township	10,305.02	
Galeton Borough	3,748.87	
Genesee Township	5,687.48	
Harrison Township	6,213.52	
Hebron Township	6,479.62	
Hector Township	7,423.68	
Homer Township	4,577.95	
Keating Township	4,961.57	
Oswayo Borough	751.72	
Oswayo Township	4,998.76	
Pike Township	21,381.15	
Pleasant Valley Township	1,813.00	
Portage Township	129.36	
Roulette Township	5,404.29	
Sharon Township	4,068.47	
Shinglehouse Borough	4,808.37	

**REGISTER & RECORDER (continued)**

Stewardson Township	1,737.05	
Summit Township	1,728.72	
Sweden Township	14,391.85	
Sylvania Township	2,190.51	
Ulysses Borough	3,239.39	
Ulysses Township	6,384.04	
West Branch Township	29,937.06	
Wharton Township	5,339.07	
<b>TOTAL EXPENDITURES</b>		<b>654,167.84</b>
<b>BALANCE, 12/31/2017</b>		<b>43,147.52</b>
<b>ESCROW BALANCE, 12/31/2017</b>		<b>7,856.20</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,212.35</b>
<b>ACCOUNTS PAYABLE</b>		<b>(43,190.52)</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$663,193.39</u></b>

**RECORDER OF DEEDS IMPROVEMENT FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>6,505.45</b>
Receipts:		
Recorder Fees	9,030.00	
Interest	8.65	
<b>TOTAL RECEIPTS</b>		<b><u>9,038.65</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$15,544.10</u></b>
Expenditures:		
Contracted Services	2,639.00	
<b>TOTAL EXPENDITURES</b>		<b>2,639.00</b>
<b>BALANCE, 12/31/2017</b>		<b>12,290.10</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>615.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$15,544.10</u></b>

**SPECIALTY COURTS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>19,215.11</b>
Receipts:		
County Program Fee	2,115.53	
Administrative Costs	3,558.59	
Due County Correction	1,134.43	
Interest	19.64	
<b>TOTAL RECEIPTS</b>		<b><u>6,828.19</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$26,043.30</u></b>
Expenditures:		
Miscellaneous Expenses	200.00	
Materials & Supplies	2,251.02	
Travel	210.00	
<b>TOTAL EXPENDITURES</b>		<b>2,661.02</b>
<b>BALANCE, 12/31/2017</b>		<b>22,024.47</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,631.93</b>
<b>DUE COUNTY</b>		<b><u>(274.12)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$26,043.30</u></b>

**PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>499.74</b>
Receipts:		
Interest	.24	
<b>TOTAL RECEIPTS</b>		<b><u>.24</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$499.98</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>499.98</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$499.98</u></b>



**DIVORCE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		99,975.27
Receipts:		
Prothonotary No Fault	247,858.50	
Interest	723.58	
<b>TOTAL RECEIPTS</b>		<b><u>248,582.08</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$348,557.35</u></b>
Expenditures:		
Salaries & Benefits	88,245.27	
Capital Projects	25,000.00	
Operational Reserve Fund	125,000.00	
Materials & Supplies	3,226.17	
<b>TOTAL EXPENDITURES</b>		<b>241,471.44</b>
<b>BALANCE, 12/31/2017</b>		<b>114,297.60</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>13,188.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(20,399.69)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$348,557.35</u></b>

**CLERK OF COURTS BAIL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		4,352.00
Receipts:		
Deposits	9,750.00	
Voided Checks	1,465.00	
<b>TOTAL RECEIPTS</b>		<b><u>11,215.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$15,567.00</u></b>
Expenditures:		
County of Potter	218.00	
Clerk of Courts	8,582.00	
<b>TOTAL EXPENDITURES</b>		<b>8,800.00</b>
<b>BALANCE, 12/31/2017</b>		<b>6,801.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(34.50)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$15,567.00</u></b>

**PROTHONOTARY FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>2,956.55</b>
Receipts:		
Deposits	583,052.57	
<b>TOTAL RECEIPTS</b>		<b><u>583,052.57</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$586,009.12</u></b>
Expenditures:		
Act 119	236.80	
Advertising	743.00	
Automation Fund	28,911.75	
County of Potter (Civil Report)	28,605.81	
Divorce Filings	247,858.50	
Orphans Court	5,666.00	
PA Department of Revenue	262,966.50	
Potter County Sheriff	388.00	
Mediation/Psychological	8,602.71	
Bank Charges/Returned Checks/Adjustments	9.55	
Refunds	19.00	
<b>TOTAL EXPENDITURES</b>		<b>584,007.62</b>
<b>BALANCE, 12/31/2017</b>		<b>33,363.63</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(31,362.13)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$586,009.12</u></b>

**CLERK OF COURTS CRIMINAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		5,690.36
Receipts:		
Deposits	422,209.37	
<b>TOTAL RECEIPTS</b>		<b><u>422,209.37</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$427,899.73</u></b>
Expenditures:		
County of Potter	146,981.08	
PA Dept. of Revenue	115,606.45	
Potter County District Attorney	765.35	
Potter County Probation	26,725.50	
Potter County Prothonotary	2,236.50	
Potter County Treasurer	1,096.69	
Restitutions/Refunds	75,714.42	
Substance Abuse Fund	7,098.80	
Lab Fees	13,287.68	
PSP Vice Unit	246.75	
Specialty Court	2,216.07	
Victim Service Fee	2,706.28	
Drug Court	3,458.05	
Boroughs & Townships:		
Abbott Township	300.00	
Austin Borough	408.75	
Coudersport Borough	2,649.26	
Galeton Borough	2,104.99	
Shinglehouse Borough	1,819.00	
Eulalia Township	112.03	
Harrison Township	655.51	
Ulysses Borough	195.26	
Roulette Township	3,359.80	
Summit Township	50.00	
Sweden Township	1,485.01	
Coudersport High School	3.32	
<b>TOTAL EXPENDITURES</b>		<b>411,282.55</b>
<b>BALANCE, 12/31/2017</b>		<b>40,635.82</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(24,018.64)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$427,899.73</u></b>

**CLERK OF COURTS CRIMINAL AUTOMATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>14,139.79</b>
Receipts:		
Clerk of Court Fees	1,096.69	
Interest	17.66	
<b>TOTAL RECEIPTS</b>		<b><u>1,114.35</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$15,254.14</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b>15,188.19</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>65.95</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$15,254.14</u></b>

**PROTHONOTARY CIVIL AUTOMATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>14,293.93</b>
Receipts:		
Prothonotary Fees	28,911.75	
Interest	6.04	
<b>TOTAL RECEIPTS</b>		<b><u>28,917.79</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$43,211.72</u></b>
Expenditures:		
Salaries & Benefits	18,452.57	
Office Supplies	2,050.50	
Contracted Services (Infocon)	20,945.14	
<b>TOTAL EXPENDITURES</b>		<b>41,448.21</b>
<b>BALANCE, 12/31/2017</b>		<b>3,947.69</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,415.75</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,599.93)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$43,211.72</u></b>

**SHERIFF GENERAL FUND (C&N)**  
**2017 AUDIT**

Balance, 12/31/2016		<b>22,737.95</b>
Receipts:		
Potter County Commissioners	2,527.82	
Refund	6.50	
Transfer from Validation Fund	612.00	
Transfer from Surcharge Fund	1,230.00	
<b>TOTAL RECEIPTS</b>		<b><u>4,376.32</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$27,114.27</u></b>
Expenditures:		
Commonwealth of PA	1,842.00	
Supplies & Miscellaneous	696.43	
<b>TOTAL EXPENDITURES</b>		<b>2,538.43</b>
<b>BALANCE, 12/31/2017</b>		<b><u>24,575.84</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$27,114.27</u></b>

**SHERIFF SPECIAL SURCHARGE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>3,734.45</b>
Receipts:		
Deposits	2,654.00	
Interest	2.68	
<b>TOTAL RECEIPTS</b>		<b><u>2,656.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,391.13</u></b>
Expenditures:		
Transfer to Sheriff's General Fund (C&N)	3,650.00	
<b>TOTAL EXPENDITURES</b>		<b>3,650.00</b>
<b>BALANCE, 12/31/2017</b>		<b>2,532.13</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>209.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$6,391.13</u></b>

**SHERIFF GENERAL FUND (JVB)**  
**2017 AUDIT**

Balance, 12/31/2016		11,889.57
Receipts:		
Deposits	94,801.87	
<b>TOTAL RECEIPTS</b>		<b><u>94,801.87</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$106,691.44</u></b>
Expenditures:		
Advertising	17,251.65	
General Fund	36,091.17	
Firearms Validation	1,224.00	
Prothonotary	112.00	
Recorder of Deeds	541.00	
Refunds to Attorneys	22,217.29	
Refunds to Defendants	2,814.00	
Sheriff(s) (Deputize)	325.00	
Surcharge	2,434.00	
Tax Claim	10,251.59	
Bank Fees	71.50	
Boroughs & Townships:		
Genesee Township	55.00	
Ulysses Township	574.48	
<b>TOTAL EXPENDITURES</b>		<b>93,962.68</b>
<b>BALANCE, 12/31/2017</b>		<b><u>12,728.76</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$106,691.44</u></b>

**FIREARMS VALIDATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		355.86
Receipts:		
Deposits	1,319.00	
Interest	.28	
<b>TOTAL RECEIPTS</b>		<b><u>1,319.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,675.14</u></b>
Expenditures:		
Transfer to Checking	1,225.00	
Bank Fees	20.00	
<b>TOTAL EXPENDITURES</b>		<b>1,245.00</b>
<b>BALANCE, 12/31/2017</b>		<b>302.14</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>128.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,675.14</u></b>

**JAIL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>(570.33)</b>
Receipts:		
Deposits	99,591.62	
Void Checks	1,060.44	
Deposit Adjustment	1.02	
<b>TOTAL RECEIPTS</b>		<b><u>100,653.08</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$100,082.75</u></b>
Expenditures:		
Cost Recovery	44,926.94	
Human Services	100.00	
Equipment/Supplies	4,672.73	
Inmate Medical	584.04	
Oasis Management Systems, Inc.	20,022.91	
Potter County Probation	2,611.02	
Building Maintenance & Supplies	11,896.47	
Return of Inmate Funds & Personal	7,322.27	
Room & Board	9,540.00	
Training	207.32	
Victim Impact Panel	350.00	
Check Charges	79.70	
<b>TOTAL EXPENDITURES</b>		<b>102,313.40</b>
<b>BALANCE, 12/31/2017</b>		<b>4,801.67</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(7,032.32)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$100,082.75</u></b>

**INMATE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>43,460.77</b>
Receipts:		
Deposits	3,423.60	
Interest	39.18	
<b>TOTAL RECEIPTS</b>		<b><u>3,462.78</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$46,923.55</u></b>
Expenditures:		
Transfer to Jail Fund	8,500.00	
<b>TOTAL EXPENDITURES</b>		<b>8,500.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>38,423.55</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$46,923.55</u></b>

**IV-D DOMESTIC RELATIONS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>74,342.00</b>
Receipts:		
Commonwealth of PA (Reimbursements)	119,573.00	
Fees	3,053.23	
Incentive	32,769.08	
Interest	360.89	
<b>TOTAL RECEIPTS</b>		<b><u>155,756.20</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$230,098.20</u></b>
Expenditures:		
County of Potter	121,553.00	
Professional Services	2,925.00	
Materials & Supplies	1,540.40	
DRAP	500.00	
<b>TOTAL EXPENDITURES</b>		<b>126,518.40</b>
<b>BALANCE, 12/31/2017</b>		<b>144,803.30</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>46,368.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(87,592.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$230,098.20</u></b>



**DOMESTIC RELATIONS PATERNITY FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>5,418.45</b>
Receipts:		
LabCorp	8.00	
Motion for Continuance	210.00	
PA SCDU Child Support	2,295.51	
Petition to Modify Fees	575.00	
Certified Copies/Appeal Fees	87.80	
Medical Fees	127.26	
Complaint Withdrawals	250.00	
Hearing DeNova Fee	25.00	
<b>TOTAL RECEIPTS</b>		<b><u>3,578.57</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$8,997.02</u></b>
Expenditures:		
DNA Diagnostics Center	208.45	
Potter County Domestic IVD Fees	3,053.23	
Medical Fees	127.26	
<b>TOTAL EXPENDITURES</b>		<b>3,388.94</b>
<b>BALANCE, 12/31/2017</b>		<b>5,951.67</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(343.59)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$8,997.02</u></b>

**DOMESTIC RELATIONS PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>360.00</b>
Receipts:		
Deposits	521.00	
<b>TOTAL RECEIPTS</b>		<b><u>521.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$881.00</u></b>
Expenditures:		
Domestic Relations Association of PA Dues	80.00	
Postage/Supplies	441.00	
<b>TOTAL EXPENDITURES</b>		<b>521.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>360.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$881.00</u></b>

**DISTRICT ATTORNEY DRUG INVESTIGATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>1,132.04</b>
Receipts:		
Deposits	106.92	
Interest	.47	
<b>TOTAL RECEIPTS</b>		<b><u>107.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,239.43</u></b>
Expenditures:		
Transfer to Checking	272.89	
<b>TOTAL EXPENDITURES</b>		<b>272.89</b>
<b>BALANCE, 12/31/2017</b>		<b><u>966.54</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,239.43</u></b>

**DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		77.71
Receipts:		
Deposits	272.89	
<b>TOTAL RECEIPTS</b>		<b><u>272.89</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$350.60</u></b>
Expenditures:		
Education & Training	250.00	
Equipment	22.89	
Bank Charge	45.00	
<b>TOTAL EXPENDITURES</b>		<b>317.89</b>
<b>BALANCE, 12/31/2017</b>		<b><u>32.71</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$350.60</u></b>

**SUBSTANCE ABUSE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>8,316.16</b>
Receipts:		
Deposits	7,098.80	
Interest	8.51	
<b>TOTAL RECEIPTS</b>		<b><u>7,107.31</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$15,423.47</u></b>
Expenditures:		
Potter County Drug & Alcohol Program	8,000.00	
<b>TOTAL EXPENDITURES</b>		<b>8,000.00</b>
<b>BALANCE, 12/31/2017</b>		<b>6,757.95</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>665.52</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$15,423.47</u></b>

**TOBACCO COMPLIANCE PROGRAM FUND**  
**2017 AUDIT**

Balance, 12/31/2016		7,144.12
Receipts:		
Interest	8.59	
<b>TOTAL RECEIPTS</b>		<b><u>8.59</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$7,152.71</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>7,152.71</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$7,152.71</u></b>

**TAX CLAIM BUREAU CONVENIENCE FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>0.00</b>
Receipts:		
Transfer from Hi-Fi Account	1,913,690.30	
Interest	33.60	
<b>TOTAL RECEIPTS</b>		<b><u>1,913,723.90</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,913,723.90</u></b>
Expenditures:		
Interest Received to County of Potter	297.19	
Prior Years Taxes to County of Potter	446,783.75	
Commission on Road/School/Fees	204,426.00	
Farmland Rollback	3,114.27	
Schools Districts:		
Austin	112,741.80	
Coudersport	324,451.06	
Galeton	136,379.65	
Keystone Central	2,248.55	
Northern Potter	165,388.01	
Oswayo Valley	184,488.94	
Port Allegany	91,643.23	
Boroughs & Townships:		
Abbott Township	1,902.38	
Allegany Township	4,060.55	
Austin Borough	21,915.07	
Bingham Township	4,377.24	
Clara Township	2,472.16	
Coudersport Borough	55,887.91	
Eulalia Township	366.52	
Galeton Borough	29,016.38	
Genesee Township	6,782.38	
Harrison Township	6,815.79	
Hebron Township	4,242.03	
Hector Township	2,091.58	
Keating Township	1,711.10	
Oswayo Borough	1,382.29	
Oswayo Township	1,416.64	
Pike Township	2,058.37	
Pleasant Valley Township	636.65	
Portage Township	355.30	
Roulette Township	12,617.44	
Sharon Township	11,930.29	
Shinglehouse Borough	16,391.21	
Stewardson Township	151.11	
Summit Township	570.68	

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

Sweden Township	6,276.36	
Sylvania Township	506.90	
Ulysses Borough	8,475.02	
Ulysses Township	6,113.79	
West Branch Township	1,866.28	
Wharton Township	150.97	
Other Expenditures:		
Potter County Register & Recorder	4,101.46	
Potter County Tax Claim	19,964.97	
Refunds	5,154.63	
<b>TOTAL EXPENDITURES</b>		<b>1,913,723.90</b>
<b>BALANCE, 12/31/2017</b>		<b>0.00</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>58,856.76</b>
<b>ACCOUNTS PAYABLE</b>		<b>(58,856.76)</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,913,723.90</u></b>

**TAX CLAIM BUREAU HI-FI FUND**  
**2017 AUDIT**

Balance, 12/31/2016		4,057.48
Receipts:		
Deposits	1,918,221.20	
Interest	289.79	
<b>TOTAL RECEIPTS</b>		<b><u>1,918,510.99</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,922,568.47</u></b>
Expenditures:		
Transferred to Convenience Account	1,913,737.18	
Returned Deposits	7,736.82	
<b>TOTAL EXPENDITURES</b>		<b>1,921,474.00</b>
<b>BALANCE, 12/31/2017</b>		<b>60,027.43</b>
<b>ACCOUNTS PAYABLE</b>		<b>(58,932.96)</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,922,568.47</u></b>

**CONSERVATION DISTRICT GENERAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		2,579.05
Receipts:		
Transfers from Savings	475,047.93	
Void Checks/Refunds	1,090.54	
<b>TOTAL RECEIPTS</b>		<b><u>476,138.47</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$478,717.52</u></b>
Salaries & Benefits:		
Administration	9,348.27	
Ch Bay	45,589.30	
DGR/LVR	49,481.66	
Nutrient Management	11,343.44	
Employer's Share of Retirement	6,225.01	
Employer's Share of FICA	16,384.06	
Employer's Share UC	1,804.11	
Health Insurance	19,149.00	
Payroll Tax/Health Insurance Overpayments	91.10	
CDFAP/UCGWF	77,871.47	
Watershed	20,536.29	
Other Expenditures:		
Administrative/Director	7,017.55	
Bay Fund	2,898.64	
NM and No-Till	2,966.75	
DGR/LVR	398.75	
Vehicle/Maintenance/Fuel	8,403.88	
Envirothon	1,878.96	
Mini Grants/Other Projects/E &S 102/105	26,913.01	
DGK Ins. & Bonds	6,878.00	
Telephone/Internet	1,880.75	
Publications & Advertising	2,770.57	
Rent/Storage Rent	11,866.64	
Scholarships/Awards/Exhibits	1,600.00	
Seed Sales/Sales Tax	2,561.38	
Watershed Grant/GG Genesee Grant	7,605.95	
Fees/Dues	2,129.00	
Education/Training/Travel	11,629.46	
Farmland/Fish & Boat	1,572.80	
Petty Cash/Office (Equip & Supplies)/Bank Fees	14,825.19	
NFWF Const. Grant	71,869.26	
2017 Chevy Traverse	31,168.20	
<b>TOTAL EXPENDITURES</b>		<b>476,658.45</b>
<b>BALANCE, 12/31/2017</b>		<b><u>2,059.07</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$478,717.52</u></b>

**CONSERVATION DISTRICT SPECIAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>148,945.82</b>
Receipts:		
Deposits	423,162.62	
Potter County (Appropriation)	45,000.00	
Interest	469.49	
<b>TOTAL RECEIPTS</b>		<b><u>468,632.11</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$617,577.93</u></b>
Expenditures:		
Transfer to General Fund	436,200.00	
<b>TOTAL EXPENDITURES</b>		<b>436,200.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>181,377.93</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$617,577.93</u></b>

**CONSERVATION DISTRICT**  
**FARMLAND PRESERVATION BOARD FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>1,436.27</b>
Receipts:		
Deposit	500.00	
Interest	.81	
<b>TOTAL RECEIPTS</b>		<b><u>500.81</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,937.08</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2017</b>		<b><u>1,937.08</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,937.08</u></b>

**CONSERVATION DISTRICT PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>100.00</b>
Receipts:		
Deposits	463.64	
<b>TOTAL RECEIPTS</b>		<b><u>463.64</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$563.64</u></b>
Expenditures:		
Postage	23.01	
Supplies/Miscellaneous	112.74	
Training Supplies/Clinics	298.48	
Auto Expense	29.41	
<b>TOTAL EXPENDITURES</b>		<b>463.64</b>
<b>BALANCE, 12/31/2017</b>		<b><u>100.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$563.64</u></b>

**CONSERVATION DISTRICT**  
**6 TO 12 MONTH JUMBO C/D#309663726**  
**MATURITY 3/14/2018**  
**2017 AUDIT**

Balance, 2017		152,188.62
Interest, 2017		<u>1,114.51</u>
<b>Balance, 12/31/2017</b>		<b><u>\$153,303.13</u></b>



**COOPERATIVE EXTENSION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>92,879.03</b>
Receipts:		
County of Potter	115,800.00	
Deposits	68.79	
2016 Correction	211.29	
Interest	411.95	
<b>TOTAL RECEIPTS</b>		<b><u>116,492.03</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$209,371.06</u></b>
Expenditures:		
Insurance	73.04	
Personnel	70,870.32	
Publications/Demonstrations	192.53	
Office Supplies/Leases	6,631.17	
Program Operations	2,921.45	
Staff Travel	12,519.11	
Equipment	4,686.86	
Utilities	3,297.96	
<b>TOTAL EXPENDITURES</b>		<b>101,192.44</b>
<b>BALANCE, 12/31/2017</b>		<b><u>108,178.62</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$209,371.06</u></b>

**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**GENERAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		958.27
Receipts:		
Deposits	224,727.61	
Void Checks	114.71	
Credit Adjustment	1.00	
Interest	31.95	
<b>TOTAL RECEIPTS</b>		<b><u>224,875.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$225,833.54</u></b>
Expenditures:		
County of Potter	31,276.66	
MJ-IOTA	31.95	
Restitutions/Refunds	7,341.32	
Server Fee	1,571.18	
State of PA	167,540.75	
Returned Deposits	549.50	
Fines & Civil Awards:		
Austin Borough	450.42	
Coudersport Borough	6,895.88	
Eulalia Township	628.42	
Summit Township	6.76	
Keating Township	218.07	
Portage Township	128.46	
Sweden Township	7,909.01	
Homer Township	113.02	
Austin School	47.09	
Coudersport School	15.64	
<b>TOTAL EXPENDITURES</b>		<b>224,724.13</b>
<b>BALANCE, 12/31/2017</b>		<b>4,413.49</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,304.08)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$225,833.54</u></b>

**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>410.68</b>
Receipts:		
Deposits	1,400.00	
<b>TOTAL RECEIPTS</b>		<b><u>1,400.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,810.68</u></b>
Expenditures:		
Postage	1,471.35	
Return Deposit Adjustment	1.00	
<b>TOTAL EXPENDITURES</b>		<b>1,472.35</b>
<b>BALANCE, 12/31/2017</b>		<b><u>338.33</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,810.68</u></b>

**MAGISTERIAL DISTRICT JUDGE DELORES WEISS 55-4-03**  
**GENERAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>(693.65)</b>
Receipts:		
Deposits	179,945.40	
Void Checks	377.25	
2016 Correction	1,644.90	
Interest	.70	
<b>TOTAL RECEIPTS</b>		<b><u>181,968.25</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$181,274.60</u></b>
Expenditures:		
County of Potter	24,880.12	
MJ-IOTA	.68	
Restitutions/Refunds	5,854.09	
Server Fee	598.00	
State of PA	139,833.07	
Fines & Civil Awards:		
Abbott Township	200.00	
Galeton Borough	5,086.47	
Ulysses Borough	698.72	
Bingham Township	522.36	
Harrison Township	215.11	
Pike Township	139.42	
Ulysses Township	233.33	
West Branch Township	474.88	
Northern Potter School	115.85	
Galeton School	12.72	
Ulysses Library	50.00	
Returned Deposits	1,437.99	
<b>TOTAL EXPENDITURES</b>		<b>180,352.81</b>
<b>BALANCE, 12/31/2017</b>		<b>3,805.36</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,883.57)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$181,274.60</u></b>

**MAGISTERIAL DISTRICT JUDGE DELORES WEISS 55-4-03**  
**PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>590.40</b>
Receipts:		
Deposits	1,000.00	
<b>TOTAL RECEIPTS</b>		<b><u>1,000.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,590.40</u></b>
Expenditures:		
Postage	1,532.72	
Supplies	10.25	
<b>TOTAL EXPENDITURES</b>		<b>1,542.97</b>
<b>BALANCE, 12/31/2017</b>		<b><u>47.43</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,590.40</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**GENERAL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>638.08</b>
Receipts:		
Deposits	121,777.60	
Void Checks	158.79	
Interest	.21	
<b>TOTAL RECEIPTS</b>		<b><u>121,936.60</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$122,574.68</u></b>
Expenditures:		
County of Potter	16,119.50	
MJ-IOTA	.21	
Restitutions/Refunds	13,654.18	
Server Fees	739.86	
State of PA	84,841.36	
Bank Service Fees	72.00	
Deposit Adjustments	522.00	
Fines & Civil Awards:		
Oswayo Borough	293.55	
Shinglehouse Borough	1,092.82	
Allegany Township	22.48	
Clara Township	43.32	
Genesee Township	570.96	
Hebron Township	10.74	
Oswayo Township	200.00	
Pleasant Valley Township	47.29	
Roulette Township	3,778.09	
Sharon Township	9.36	
Oswayo Valley School	256.88	
<b>TOTAL EXPENDITURES</b>		<b>122,274.60</b>
<b>BALANCE, 12/31/2017</b>		<b>1,351.55</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,051.47)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$122,574.68</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>235.05</b>
Receipts:		
Deposits	1,019.58	
<b>TOTAL RECEIPTS</b>		<b><u>1,019.58</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,254.63</u></b>
Expenditures:		
Garbage/Supplies	35.52	
Postage	1,119.96	
<b>TOTAL EXPENDITURES</b>		<b>1,155.48</b>
<b>BALANCE, 12/31/2017</b>		<b><u>99.15</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,254.63</u></b>

**HUMAN SERVICES GENERAL & PAYROLL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>(111,365.60)</b>
Receipts:		
Transfer from Investor Savings to General Fund	5,650,445.43	
Transfer to Payroll Account	56,381.27	
Void Checks	147.66	
Interest	543.97	
<b>TOTAL RECEIPTS</b>		<b><u>5,707,518.33</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$5,596,152.73</u></b>
Salaries & Benefits:		
Salaries	1,948,726.59	
Western PA Teamsters	551,439.99	
Employer's Share of FICA/Medicare	150,332.97	
Life Insurance	10,942.97	
Potter County Employee's Retirement Fund	132,579.14	
Unemployment Compensation (CCAP)	28,113.72	
Insurance (PCORP)	4,088.00	
Workmen's Compensation (PCOMP)	5,492.00	
Programs:		
Aging	414,722.14	
Administrative	57,447.14	
Children & Youth	432,050.79	
Coordinated Services	208,710.83	
Drug & Alcohol	175,414.55	
Mental Health	518,847.85	
Intellectual Disabilities (MR)	349,494.63	
Medical Assistance Transportation Program (MA)	296,228.73	
Other Expenditures:		
County of Potter (TA Loan)	300,000.00	
County of Potter (Interest on TA Loan)	3,966.27	
County of Potter (Maintenance)	36,120.00	
Commonwealth of PA (Return of Funds)	5,592.87	
Utilities	45,600.97	
Transfer to Investors from Payroll Account	409.77	
Direct Deposit Service Fees/Bank Charge	490.00	
County of Potter (Deposits in Error)	10,734.50	
<b>TOTAL EXPENDITURES</b>		<b>5,687,546.42</b>
<b>BALANCE, GENERAL FUND, 12/31/2017</b>		<b>49,503.15</b>
<b>BALANCE, PAYROLL ACCOUNT, 12/31/2017</b>		<b>500.62</b>
<b>ACCOUNTS PAYABLE</b>		<b>(141,527.82)</b>
<b>PREPAIDS</b>		<b><u>130.36</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCES</b>		<b><u>\$5,596,152.73</u></b>



**HUMAN SERVICES INVESTORS SAVINGS FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>13,844.00</b>
Receipts:		
Deposits	2,349,610.06	
Potter County Appropriations	596,000.00	
Potter County (TA Loan)	300,000.00	
Early Intervention	286,204.48	
Drug & Alcohol	74,394.17	
Food Program	37,046.91	
Intellectual Disabilities	157,516.83	
Mental Health	170,341.53	
MATP	743,158.08	
Children & Youth	937,378.72	
Transfer from Aging	143,355.79	
Deposits in Error	10,734.50	
Interest	373.05	
<b>TOTAL RECEIPTS</b>		<b><u>5,806,114.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$5,819,958.12</u></b>
Expenditures:		
Transfer to General Fund	5,650,445.43	
Transfer to Payroll Account	56,381.27	
Transfer to Aging	5,576.72	
<b>TOTAL EXPENDITURES</b>		<b>5,712,403.42</b>
<b>BALANCE, 12/31/2017</b>		<b><u>107,554.70</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$5,819,958.12</u></b>

**HUMAN SERVICES MENTAL HEALTH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>34,598.77</b>
Receipts:		
Deposits	1,152,146.44	
Interest	260.93	
<b>TOTAL RECEIPTS</b>		<b><u>1,152,407.37</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,187,006.14</u></b>
Expenditures:		
Transfer to Investor Savings	1,029,209.67	
<b>TOTAL EXPENDITURES</b>		<b>1,029,209.67</b>
<b>BALANCE, 12/31/2017</b>		<b><u>157,796.47</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,187,006.14</u></b>

**HUMAN SERVICES FOOD PROGRAM FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>10,453.46</b>
Receipts:		
Deposits	43,398.55	
Interest	9.42	
<b>TOTAL RECEIPTS</b>		<b><u>43,407.97</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$53,861.43</u></b>
Expenditures:		
Transfer to Investor Savings	37,747.01	
<b>TOTAL EXPENDITURES</b>		<b>37,747.01</b>
<b>BALANCE, 12/31/2017</b>		<b><u>16,114.42</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$53,861.43</u></b>

**HUMAN SERVICES EARLY INTERVENTION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>37,690.23</b>
Receipts:		
Deposits	322,451.24	
Interest	111.04	
<b>TOTAL RECEIPTS</b>		<b><u>322,562.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$360,252.51</u></b>
Expenditures:		
Transfer to Investor Savings	286,204.48	
<b>TOTAL EXPENDITURES</b>		<b>286,204.48</b>
<b>BALANCE, 12/31/2017</b>		<b><u>74,048.03</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$360,252.51</u></b>

**HUMAN SERVICES INTELLECTUAL DISABILITIES FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>53,342.33</b>
Receipts:		
Deposits	719,893.39	
Interest	218.98	
<b>TOTAL RECEIPTS</b>		<b><u>720,112.37</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$773,454.70</u></b>
Expenditures:		
Transfer to Investor Savings	631,555.83	
<b>TOTAL EXPENDITURES</b>		<b>631,555.83</b>
<b>BALANCE, 12/31/2017</b>		<b><u>141,898.87</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$773,454.70</u></b>

**HUMAN SERVICES DRUG & ALCOHOL FUND**  
**2017 AUDIT**

Balance, 12/31/2016		12,843.39
Receipts:		
Deposits	262,425.57	
Interest	8.54	
<b>TOTAL RECEIPTS</b>		<b>262,434.11</b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$275,277.50</u></b>
Expenditures:		
Transfer to Investor Savings	265,993.45	
<b>TOTAL EXPENDITURES</b>		<b>265,993.45</b>
<b>BALANCE, 12/31/2017</b>		<b><u>9,284.05</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$275,277.50</u></b>

**HUMAN SERVICES MEDICAL ASSISTANCE**  
**TRANSPORTATION PROGRAM FUND**  
**2017 AUDIT**

Balance, 12/31/2016		78,389.92
Receipts:		
Deposits	975,750.42	
Interest	280.68	
<b>TOTAL RECEIPTS</b>		<b><u>976,031.10</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,054,421.02</u></b>
Expenditures:		
Transfer to Investor Savings	743,158.08	
<b>TOTAL EXPENDITURES</b>		<b>743,158.08</b>
<b>BALANCE, 12/31/2017</b>		<b><u>311,262.94</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,054,421.02</u></b>

**HUMAN SERVICES AGING FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>121,217.98</b>
Receipts:		
Deposits	28,018.00	
Interest	278.37	
<b>TOTAL RECEIPTS</b>		<b><u>28,296.37</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$149,514.35</u></b>
Expenditures:		
Transfer to Investor Savings	143,355.79	
<b>TOTAL EXPENDITURES</b>		<b>143,355.79</b>
<b>BALANCE, 12/31/2017</b>		<b><u>6,158.56</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$149,514.35</u></b>

**HUMAN SERVICES TRANSPORTATION FUND**  
**2017 AUDIT**

Balance, 12/31/2016		<b>5,517.20</b>
Receipts:		
Deposits	22,222.16	
Transfer from Investor Savings	5,576.72	
Void Checks	167.51	
Interest	14.39	
<b>TOTAL RECEIPTS</b>		<b><u>27,980.78</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$33,497.98</u></b>
Expenditures:		
Area Agency on Aging	1,691.85	
Medical Assistance Transportation Program	20,533.31	
<b>TOTAL EXPENDITURES</b>		<b>22,225.16</b>
<b>BALANCE, 12/31/2017</b>		<b><u>11,272.82</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$33,497.98</u></b>

**HUMAN SERVICES CHILDREN & YOUTH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		75,665.26
Receipts:		
Deposits	1,040,272.52	
Interest	137.06	
<b>TOTAL RECEIPTS</b>		<b><u>1,040,409.58</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,116,074.84</u></b>
Expenditures:		
Transfer to Investors	1,035,382.72	
<b>TOTAL EXPENDITURES</b>		<b>1,035,382.72</b>
<b>BALANCE, 12/31/2017</b>		<b><u>80,692.12</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,116,074.84</u></b>

**HUMAN SERVICES PETTY CASH FUND**  
**2017 AUDIT**

Balance, 12/31/2016		483.85
Receipts:		
Deposits	118.97	
<b>TOTAL RECEIPTS</b>		<b><u>118.97</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$602.82</u></b>
Expenditures:		
Children & Youth	71.20	
Human Services	84.22	
<b>TOTAL EXPENDITURES</b>		<b>155.42</b>
<b>BALANCE, 12/31/2017</b>		<b><u>447.40</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$602.82</u></b>

## AUDITORS' FINDINGS & OPINIONS

### FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices approved satisfactory against General Ledger.
- A traffic violation for not stopping at toll booth on turnpike was paid. Taxpayers are not responsible for this expense and therefore must be reimbursed.

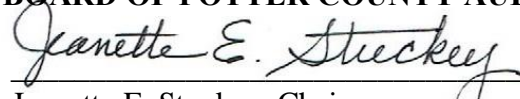
### OPINIONS:

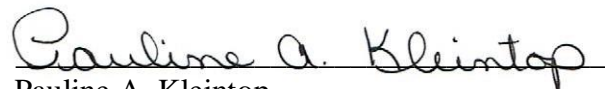
- Inventory should be kept in each department. Suggest through computer program.
- Tips are sometimes being paid at 30% or more. If these are being reimbursed, a maximum should be set at the standard acceptable rate of 20% and should not go over the \$40.00 per day allotment.
- We have seen personal purchases on County credit cards with reimbursements. This is not a good practice.


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 2017.

Respectfully Submitted,

**BOARD OF POTTER COUNTY AUDITORS**

  
\_\_\_\_\_  
Jeanette E. Stuckey, Chairman

  
\_\_\_\_\_  
Pauline A. Kleintop

  
\_\_\_\_\_  
Michele L. Gledhill