

# POTTER COUNTY



# 2014 AUDIT

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## **2014 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 2014. 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 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 200, in the Gunzburger Annex Building and the Potter County website; [www.pottercountypa.net](http://www.pottercountypa.net)

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

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

Balance, 12/31/2013		<b>18,311,365.16</b>
Assets:		
Assets Accumulated	85,000.00	
Depreciation	(711,673.27)	
<b>TOTAL ASSETS</b>		<b><u>(626,673.27)</u></b>
<b>TOTAL BALANCE &amp; ASSETS</b>		<b><u>\$ 17,684,691.89</u></b>
Taxes:		
Real Estate Taxes, Current Duplicate	4,762,537.79	
Real Estate, Delinquent	510,189.98	
Per Capita, Delinquent	13,285.86	
Hotel Room Rental Tax	1,351.26	
Impact Fee Tax Reduction	200,000.00	
<b>TOTAL TAXES</b>		<b>5,487,364.89</b>
<b>INTEREST ON INVESTMENTS</b>		<b>2,004.94</b>
<b>RENT OF BUILDINGS</b>		<b>137,006.96</b>
Grants and Gifts:		
State:		
Civil Defense (DES)	76,788.10	
Juvenile Probation	65,656.00	
Grant in Aid (Adult Probation)	43,642.50	
IP Grant (Adult Probation)	13,765.45	
Grants to Courts	73,667.00	
District Attorney State Reimb.	111,976.15	
Domestic Relation IV-D	164,204.96	
Gas Well Impact Fees (Capital Projects)	60,274.00	
Gas Well Impact Fees (Community Eco Develop.)	10,000.00	
<b>TOTAL GRANTS &amp; GIFTS</b>		<b>619,974.16</b>
Payments in Lieu of Taxes:		
Galeton In Lieu of Taxes	1,152.65	
Cons. & Natural Resources	322,351.50	
State Game Lands	22,435.58	
Fish Commission Properties	810.00	
Public Utility Taxes	6,339.54	
Fee for Service	40,043.16	
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>		<b>393,132.43</b>

**Department Earnings:**

Adult Probation Supervision Fees	14,830.16
Assessments	13,528.07
Coroner	1,817.06
Court Costs, etc.	20,653.97
District Attorney	471.27
Jail Room & Board/ Cost Recovery	128,887.78
GIS	45,581.85
Juvenile Probation	1,500.00
Magisterial District Judges	61,588.23
Planning	10,823.00
Prothonotary	38,768.77
Prothonotary Criminal Master Account	140,213.39
Register & Recorder	129,594.83
Sheriff	42,197.24
Tax Claim Bureau	241,008.64
Treasurer	24,468.25

**TOTAL DEPARTMENT EARNINGS****915,932.51****Miscellaneous Revenue:**

Gas Wells, (Rentals)	323.80
Human Service Retirement Actuary	95,566.90
Miscellaneous	(4,219.42)
Insurance	90,104.01
Sale of Property/Supplies/Equipment	122.00
Sale Tax Equalization	37.00
Tax Anticipation Loan	600,000.00

**TOTAL MISCELLANEOUS REVENUE****781,934.29****Departmental Reimbursements:**

Human Service Maintenance	36,120.00
Human Service Solicitor	12,000.00
Liquid Fuels Administrative Fee	4,551.20
Roof Loan (Human Services)	30,000.00

**TOTAL DEPARTMENTAL REIMBURSEMENTS****82,671.20****TOTAL RECEIPTS****8,420,021.38****TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS****\$ 26,104,713.27**

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

**Commissioners:**

Salaries of Commissioners	140,662.08
Salaries of Clerical Staff	104,114.30
Benefits	92,116.00
Accrued Vacation & Sick Time	13,258.04
Association Dues	6,237.00
Counsel Fees	600.00
Conference & Training	927.88
Contracted Services	11,796.69
Office Expenditures	17,758.41
Special Projects	10,000.00
Travel	9,013.25

**TOTAL COMMISSIONERS** **406,483.65**

**Solicitor:**

Contracted Services	57,000.99
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**TOTAL SOLICITOR** **57,000.99**

**Information Technology:**

Salary	54,486.12
Benefits	17,923.12
Accrued Vacation & Sick Time	1,126.60
Capital Outlay	6,318.49
Contracted Services	20,734.79
Office Expenditures	9,707.79
Travel	405.70

**TOTAL INFORMATION TECHNOLOGY** **110,702.61**

**County Buildings:**

Salaries of Staff	151,070.95
Benefits	93,168.67
Accrued Vacation & Sick Time	24,708.74
On Call Pay	1,100.00
Capital Improvements	50,000.00
Contracted Services	3,859.78
Maintenance & Repairs	6,450.72
Materials & Supplies	31,244.12
Purchase of Equipment	5,830.91
Travel/Fuel	9,145.95
Utilities	112.10

**TOTAL COUNTY BUILDINGS** **376,691.94**

**Elections:****Voter Registration:**

Salaries	23,239.91
Benefits	8,924.47
Accrued Vacation & Sick Time	2,427.91
Capital Outlay	462.00
Contracted Services	9.54
Conference & Training	112.50
Office Expenditures	1,688.03
Travel	305.60

**TOTAL VOTER REGISTRATION****37,169.96****Conduct of Primary & General Elections:**

Salary/Election Officer/Clerk	48,014.74
Benefits	8,906.77
Accrued Vacation & Sick Time	2,427.91
Capital Outlay	4,000.00
Conference & Training	112.50
Contracted Services	20,682.84
Office Expenditures	10,501.64
Rent	1,400.00
Travel	2,865.61

**TOTAL ELECTIONS****98,912.01****Assessment:**

Salaries of Officers	61,168.64
Salaries of Staff	19,256.58
Benefits	44,606.02
Accrued Vacation & Sick Time	8,133.51
Conference & Training	725.00
Contracted Services	11,007.87
Dues	157.50
Office Expenditures	2,491.43
Travel	2,109.86

## Homestead/Farmstead Act 7:

Office Expenditures	203.32
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**TOTAL TAX ASSESSMENT****149,859.73****Mapping/GIS**

Salary of Director	48,827.65
Benefits	11,294.97
Association Dues	200.00
Contracted Services	25,455.00
Conference & Training	3,214.79
Office Expenditures	12,692.52
Travel	272.05

**TOTAL MAPPING****101,956.98**



<b>Treasurer:</b>		
Salary of Officer	46,887.36	
Salary of Deputy & Staff	35,506.10	
Benefits	34,167.54	
Accrued Vacation & Sick Time	269.24	
Conference & Training	400.00	
Contracted Services	2,958.00	
Dues	400.00	
Office Expenditures	1,734.62	
Travel	1,020.00	
<b>TOTAL TREASURER</b>		<b>123,342.86</b>
<b>Tax Claim Bureau:</b>		
Salaries of Officers	3,679.78	
Salaries of Clerks	38,969.97	
Benefits	31,879.98	
Accrued Vacation & Sick Time	3,032.21	
Contracted Services	15,220.32	
Dues	125.00	
Office Expenditures	34,805.43	
Judicial Tax Sale	1,638.00	
Travel	28.50	
<b>TOTAL TAX CLAIM BUREAU</b>		<b>129,379.19</b>
<b>Tax Collectors:</b>		
Commission on Taxes	82,144.49	
FICA	6,284.07	
Office Expenditures	4,414.24	
Premium on Bonds	3,310.00	
<b>TOTAL TAX COLLECTORS</b>		<b>96,152.80</b>
<b>Auditors:</b>		
Salaries	63,356.88	
Benefits	34,020.93	
Conference & Training	805.00	
Dues	400.00	
Office Expenditures	272.71	
Publishing Report	540.44	
Solicitor	500.00	
Travel	11,224.22	
<b>TOTAL AUDITORS</b>		<b>111,120.18</b>
<b>SINGLE AUDIT (STATE CONDUCTED)</b>		<b>19,275.00</b>

<b>Planning &amp; Zoning:</b>		
Salary of Director	41,929.68	
Salary of Clerk	21,590.50	
Benefits	32,191.51	
Accrued Vacation & Sick Time	11,667.12	
Conference & Training	20.00	
Contracted Services	357.14	
Dues	1,000.00	
Office Expenditures	4,209.41	
Travel	405.80	
<b>TOTAL PLANNING &amp; ZONING</b>		<b>113,371.16</b>
<b>Register of Wills &amp; Recorder of Deeds:</b>		
Salary of Register & Recorder	53,584.96	
Salaries of Deputies	60,345.81	
Benefits	50,756.15	
Accrued Vacation & Sick Time	10,249.79	
Dues	800.00	
Capital Outlay	1,964.39	
Conference & Training	700.00	
Contracted Services	20,354.28	
Office Expenditures	8,056.31	
Travel	1,628.73	
<b>TOTAL REGISTER &amp; RECORDER</b>		<b>208,440.42</b>
<b>Gunzburger Building:</b>		
Contracted Services	38,333.20	
Equipment maintenance	16,415.00	
Materials & Supplies	30,543.04	
Telephone	36,242.86	
Utilities	91,621.51	
<b>TOTAL GUNZBURGER BUILDING</b>		<b>213,155.61</b>
<b>Mapleview Complex:</b>		
Contracted Services	1,634.14	
Materials & Supplies	3,653.68	
Utilities	7,050.55	
VA Clinic Communications	3,065.83	
<b>TOTAL MAPLEVIEW COMPLEX</b>		<b>15,404.20</b>
<b>Courthouse Building:</b>		
Capital Outlay	11,150.43	
Contracted Services	16,260.48	
Materials & Supplies	9,474.73	
Telephone	10,191.05	
Utilities	22,041.87	
<b>TOTAL COURTHOUSE BUILDING</b>		<b>69,118.56</b>

<b>Modulars:</b>		
Contracted Services	3,133.50	
Materials & Supplies	17,304.26	
Utilities	15,238.08	
<b>TOTAL MODULARS BUILDING</b>		<b>35,675.84</b>

<b>EMA/Maintenance Storage Building</b>		
Capital Outlay	1,532.61	
Materials & Supplies	133.14	
Utilities	698.81	
<b>TOTAL EMA/MAINTENANCE STORAGE BUILDING</b>		<b><u>2,364.56</u></b>

**TOTAL GENERAL GOVERNMENT EXPENDITURES** **\$ 2,475,578.25**

<b>Sheriff:</b>		
Salary of Sheriff	46,887.10	
Salary of Deputies/Secretary	83,990.89	
Benefits	38,618.65	
Accrued Vacation & Sick Time	12,287.51	
Dues	581.00	
Contracted Services	7,344.75	
Office Expenditures	8,414.14	
Travel	5,444.18	
Uniforms	548.61	
<b>TOTAL SHERIFF</b>		<b>204,116.83</b>

<b>Security Guards:</b>		
Salary of Guards	37,644.88	
Benefits	7,725.03	
Accrued Vacation & Sick Time	4,437.23	
<b>TOTAL SECURITY GUARDS</b>		<b>49,807.14</b>

<b>Coroner:</b>		
Salary of Coroner	20,339.28	
Benefits	15,273.88	
Dues	400.00	
Conference & Training	1,070.00	
Contracted Services	1,600.00	
Office Expenditures	1,199.53	
Post Mortem Expenditures	1,575.00	
Viewing & Investigation	400.00	
Travel	1,607.32	
<b>TOTAL CORONER</b>		<b>43,465.01</b>

**Prothonotary/Clerk of Courts:**

Salary of Prothonotary	53,584.96
Salary of Deputy/Clerks	60,986.41
Benefits	49,831.49
Accrued Vacation & Sick Time	13,556.64
Dues	800.00
Capital Outlay	142.49
Conference & Training	375.00
Contracted Services	20,940.00
DUI Lab Fees	5,225.00
NMS Fees	3,320.01
Office Expenditures	10,296.00
Travel	1,063.44

**TOTAL PROTHONOTARY****220,121.44****Domestic Relations:**

Salary of Officer	42,684.72
Salaries of Staff	71,713.52
Benefits	61,136.35
Accrued Vacation & Sick Time	5,216.40
Dues	80.00
Conference & Training	195.00
Contracted Services	1,746.00
Office Expenditures	14,336.43
Rent	11,400.00
Utilities/Telephone	11,323.66
Travel	1,467.13

**TOTAL DOMESTIC RELATIONS****221,299.21****Public Defender:**

Salary of Public Defender	71,510.66
Salaries of Clerk	27,547.46
Benefits	35,095.21
Accrued Vacation & Sick Time	1,364.22
Conference & Training	25.00
Contracted Services	28,043.70
Court Appointed Counsel Fees	27,048.11
Dues	499.00
Office Expenditures	2,585.15
Psychological/Medicals	1,497.80
Murder Trials	3,657.25
Travel	786.20

**TOTAL PUBLIC DEFENDER****199,659.76**

**District Attorney:**

Salary of District Attorney	172,791.06
Salary of Assistant District Attorney	29,579.94
Salary of Clerk	34,343.10
Benefits	62,597.24
Accrued Vacation & Sick Time	1,287.20
Conference & Training	854.00
Contracted Services	3,140.68
Dues	2,322.81
Investigating/Communications	660.62
Office Expenditures	8,491.80
Prisoner Transport	2,908.24
Travel	2,616.73

**TOTAL DISTRICT ATTORNEY****321,593.42****LAW LIBRARY****26,316.79****Courts:**

Salaries of Staff	88,853.47
Benefits	34,714.68
Accrued Vacation & Sick Time	14,546.10
Contracted Services	28,771.58
Court Appointed Counsel Fees	27,030.64
Dues	373.00
Mediation	8,221.50
Office Expenditures	11,634.50
Psychological/Medicals	3,357.55
Transcript Fees	245.00
Travel	318.00

## Jury Expenditures:

Fees & Mileage	8,048.89
Office Expenditures	601.65

**TOTAL COURT****226,716.56****Magisterial District Judge Annette Easton:**Income to County: **\$ 24,385.47**

## Expenditures to County:

Salary of Staff	43,485.05
Benefits	25,267.28
Accrued Vacation & Sick Time	3,853.33
Bond	100.00
Constable Fees	198.98
Contracted Services	725.00
Office Expenditures	4,366.02
Petty Cash	1,000.00
Rent	7,275.00
Utilities/Telephone	1,891.98
Travel	40.00

**MDJ ANNETTE EASTON****88,202.64**

**Magisterial District Judge Kari McCleaff:**

Income to County: \$ 12,088.65

Expenditures to County:

Salary of Staff	19,062.07
Benefits	15,513.70
Accrued Vacation & Sick Time	174.07
Constable Fees	1,300.46
Contracted Services	(76.96)
Office Expenditures	4,518.48
Petty Cash	1,400.00
Rent	4,800.00
Travel	247.10
Utilities/Telephone	5,710.87

**MDJ KARI McCLEAFT**

**52,649.79**

**Magisterial District Judge Delores Weiss:**

Income to County: \$ 25,140.81

Expenditures to County:

Salary of Staff	25,450.15
Benefits	15,588.16
Accrued Vacation & Sick Time	4,151.14
Constable Fee	1,298.48
Contracted Services	3,802.14
Office Expenditures	4,385.16
Petty Cash	1,500.00
Rent	9,000.00
Travel	458.90
Telephone/Utilities	6,970.36

**MDJ DELORES WEISS**

**72,604.49**

**TOTAL JUDICIAL EXPENDITURES**

**\$ 1,726,553.08**

**Adult Probation:**

Salary of Officer	49,775.50
Salary of Staff	132,400.32
Salary of Clerical Staff	20,902.97
Salary/On Call	13,050.00
Benefits	96,453.04
Accrued Vacation & Sick Time	44,556.32
Communications	288.00
Conference & Training	8.80
Contracted Services	7,836.62
Dues	335.00
Court Reporting Network	1,505.00
In House Detention	4,568.12
Office Expenditures	8,180.43
Supplies & Operating Expense	8,132.20
Toxicology	2,861.00
Travel	6,643.28

**TOTAL ADULT PROBATION**

**397,496.60**

**Juvenile Probation:**

Salary of Officers	11,840.66
Salary of Clerical Staff	73,768.59
Benefits	42,055.00
Accrued Vacation & Sick Time	14,439.19
Communications	72.00
Conference & Training	312.20
Contracted Services	1,398.75
Dues	150.00
Office Expenditures	1,654.09
Toxicology	25.00
Travel	5,644.12

**TOTAL JUVENILE PROBATION****151,359.60****County Jail:**

Salary/Officers/Staff/Clerks	612,252.52
Benefits	258,383.31
Accrued Vacation & Sick Time	53,012.35
Conference & Training	455.00
Contracted Services	58,502.56
Office Expenditures	32,119.11
Prisoner Board Expenditures	327,203.00
Prisoner Medical Expenditures	60,016.72
Uniforms	1,151.47
Utilities	71,094.32
Travel	211.98

**TOTAL COUNTY JAIL****1,474,402.34****TOTAL CORRECTIONS EXPENDITURES****\$ 2,023,258.54****Communications:**

Salary of Staff	58,217.79
Benefits	41,132.13
Accrued Vacation & Sick Time	2,104.34
Contracted Services	1,524.25
Land Lease	11,922.82
Office Expenditures	1,055.49
Utilities	26,625.17

**TOTAL COMMUNICATIONS****142,581.99****Department of Emergency Services:**

Salary of Officer	66,049.89
Salary of Staff	38,301.56
Benefits	44,296.45
Accrued Vacation & Sick Time	16,192.91
Capital Outlay	149.00
Conference & Training	2,672.18
Contracted Services	514.12
Dues	405.00
Office Expenditures	3,643.39
Rent	22,401.96
Travel	3,273.42
Utilities	6,069.69

**TOTAL DEPARTMENT OF EMERGENCY SERVICES****203,969.57**

<b>Military Affairs:</b>		
Salary of Officer	19,334.70	
Benefits	1,940.26	
Burial of Vets/Flags/Headstone Base	4,796.64	
Conference & Training	150.00	
Contracted Services/Others	504.93	
Dues	200.00	
Offices Expenditures	369.09	
Veteran's Programs	5,100.00	
Travel	328.08	
<b>TOTAL OF MILITARY AFFAIRS</b>		<b>32,723.70</b>
<b>Cooperative Extension:</b>		
Appropriations	105,800.00	
Utilities	5,232.34	
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>111,032.34</b>
<b>Employers Share of Benefits:</b>		
Building/Equipment	185,281.00	
CCAP (PA UC)	(2,415.97)	
Retirement Fund Contribution	233,090.00	
Workmen's Compensation	(22,148.74)	
Other	6,687.27	
<b>TOTAL COUNTY SHARE OF EMPLOYEE BENEFITS</b>		<b>400,493.56</b>
<b>Appropriation Expense:</b>		
Area Transportation Authority	24,771.50	
Austin Dam Memorial Association	1,500.00	
Community Economic Development	10,000.00	
Conservation	45,000.00	
Education Council	37,500.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historic & Civic	6,000.00	
Hospice	1,000.00	
Human Services	512,000.00	
Libraries	50,000.00	
North Fork Dam	4,000.00	
Pennsylvania Wilds Initia	1,500.00	
Saulter Preserve	1,500.00	
<b>TOTAL APPROPRIATION</b>		<b>705,771.50</b>
<b>Miscellaneous Expenses:</b>		
County Match/JAIBG	1,112.00	
DUI Program	1,000.00	
Reimbursements/Refunds	2,442.14	
Sinking Fund	7,933.92	
<b>TOTAL MISCELLANEOUS</b>		<b>12,488.06</b>



<b>Loan Payments:</b>		
Tax Anticipation Principal (Potter County)	600,000.00	
Interest (Potter County)	5,135.67	
Capital Projects Loan:		
Principal	74,228.98	
Interest	2,763.95	
EMA/Maintenance Storage Building		
Principal	9,260.30	
Interest	1,440.74	
Roof Loan (Human Services)		
Principal	30,133.14	
Interest	2,467.14	
<b>TOTAL LOAN PAYMENT</b>		<b>725,429.92</b>
<b>Capital Projects:</b>	60,274.00	
<b>TOTAL CAPITAL PROJECTS</b>		<b><u>60,274.00</u></b>
<b>TOTAL OTHER EXPENDITURES</b>		<b><u>\$ 2,394,764.64</u></b>
<b>TOTAL BALANCE OF EXPENDITURES</b>		<b>\$ 8,620,154.51</b>
Capital Assets, 12/31/2014	17,278,878.24	
Balance in Checking Account, 12/31/2014	315,511.64	
Balance in Payroll Account, 12/31/2014	0.00	
Accounts Receivable	508,849.53	
Accounts Payable	(477,249.69)	
Accrued Vacation & Sick Time	(268,480.02)	
Due from Other Funds	1,540.52	
Prepaid Expense	125,508.54	
<b>BALANCE, 12/31/2014</b>		<b><u>17,484,558.76</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 26,104,713.27</u></b>

**COUNTY REVENUES BUDGET**  
**2014 AUDIT**

	<b>BUDGET</b>	<b>ACTUAL</b>
Human Services	78,120.00	78,120.00
GIS Department	40,000.00	45,581.85
DES	81,666.00	76,788.10
Liquid Fuels	4,500.00	4,551.20
911 Wireless	71,745.00	0.00
Real Estate-Delinquent	505,000.00	510,189.98
Real Estate-Current	4,855,096.00	4,962,537.79
Per Capita-Delinquent	0.00	13,285.86
Hotel Tax	1,500.00	1,351.26
Court Costs, etc.	20,750.00	20,653.97
Planning/Subdivision Fees	20,050.00	10,823.00
Retirement Actuary	150,000.00	95,566.90
Interest on Bank Balances	3,000.00	2,004.94
Rent: Buildings/Property	135,802.00	137,006.96
Adult Probation	40,000.00	57,407.95
Juvenile Probation Program	13,500.00	67,156.00
Courts	71,350.00	73,667.00
Domestic Relations IV-D	150,080.00	164,204.96
District Attorney	111,540.00	112,447.42
911 Program	68,966.00	0.00
Adult Probation/OSP Supervision	25,000.00	14,830.16
Treasurer	22,400.00	24,468.25
Recorder of Deeds	145,000.00	129,594.83
Sheriff	116,150.00	171,085.02
Coroner	3,000.00	1,817.06
Prothonotary/Orphans Court	47,200.00	38,768.77
Gas Well Impact Fee	135,000.00	70,274.00
District Justice	70,000.00	61,588.23
Elections	600.00	0.00
Criminal Master Account	212,795.00	140,213.39
Tax Claim Bureau-Fees & Costs	262,000.00	241,008.64
Assessment Fees	17,200.00	13,528.07
Cons & National Resources/Forestry	323,000.00	322,351.50
State Game Lands	22,436.00	22,435.58
Fish Commissions Properties	810.00	810.00
Fees for Services	40,045.00	40,043.16
Galeton In Lieu of Taxes	0.00	1,152.65
Public Utility Realty Tax	6,500.00	6,339.54
State Tax Equalization Board	50.00	37.00
Gas Well Rental	325.00	323.80
Sale of Property, etc.	14,500.00	122.00
Other Miscellaneous Revenue	6,000.00	(4,219.42)
Juror Reimbursement	500.00	0.00
Insurance	43,000.00	90,104.01
Tax Anticipation Loan	500,000.00	600,000.00
Capital Reserve	25,000.00	0.00
Operational Reserve	<u>180,000.00</u>	<u>0.00</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 8,641,176.00</u></b>	<b><u>\$8,420,021.38</u></b>

\*ACTUAL REVENUE RECEIVED WERE LESS THAN BUDGETED BY: \$ 221,154.62

**COUNTY EXPENDITURES BUDGET**  
**2014 AUDIT**

	<b>BUDGET</b>	<b>ACTUAL</b>
Commissioners	393,500.00	406,483.65
Solicitor	57,001.00	57,000.99
Information Technology	89,584.00	110,702.61
County Property	367,038.00	376,691.94
Voter Registration	41,547.00	37,169.96
Elections	125,247.00	98,912.01
Assessment	157,433.00	149,859.73
Mapping/GIS	66,965.00	101,956.98
Treasurer	126,919.00	123,342.86
Tax Collectors	97,205.00	96,152.80
Tax Claim Bureau	150,025.00	129,379.19
Auditors	146,305.00	130,395.18
Planning	105,818.00	113,371.16
Register & Recorder	200,710.00	208,440.42
Gunzburger Building	237,210.00	213,155.61
Mapleview Complex/EMA Building	18,450.00	15,404.20
Courthouse	95,250.00	69,118.56
Modulars	21,550.00	35,675.84
Security Guards	50,721.00	49,807.14
EMA/Maintenance Storage Building	0.00	2,364.56
Sheriff	204,479.00	204,116.83
Coroner	50,984.00	43,465.01
Prothonotary/Clerk of Courts	207,352.00	220,121.44
Domestic Relations	226,982.00	221,299.21
Public Defender	174,519.00	199,659.76
District Attorney	327,180.00	321,593.42
Law Library	21,000.00	26,316.79
Courts	249,862.00	226,716.56
DJ Annette EASTON, 55-3-1	103,709.00	88,202.64
DJ Kari McCleafe, 55-4-01	57,247.00	52,649.79
DJ Delores Weiss, 55-4-03	69,292.00	72,604.49
Adult Probation	340,331.00	397,496.60
Juvenile Probation	129,941.00	151,359.60
County Jail	1,413,819.00	1,474,402.34
Human Services	512,000.00	512,000.00
ATA	25,375.00	24,771.50
Community Economic Development	35,000.00	10,000.00
Communications	172,631.00	142,581.99
DES	208,397.00	203,969.57
Military Affairs	31,779.00	32,723.70
Employee Benefits	378,310.00	230,674.03
Insurance	157,000.00	169,819.53
Annual Appropriations	114,000.00	114,000.00
Agriculture (Cooperative Extension)	110,800.00	111,032.34
Refunds	1,350.00	2,442.14
Conservation District	45,000.00	45,000.00
Reimbursements	11,434.00	10,045.92
Loans	612,925.00	725,429.92
Capital Projects	<u>100,000.00</u>	<u>60,274.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 8,641,176.00</u></b>	<b><u>\$ 8,620,154.51</u></b>

\*ACTUAL EXPENDITURES WERE LESS THAN BUDGETED BY: \$ 21,021.49

**TAX STATEMENT**  
**2014 AUDIT**

Assessed Valuation of Potter County:		
Real Estate	336,518,878.00	
<b>TOTAL ASSESSED VALUATION</b>		<b>336,518,878.00</b>
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	15.50	
Current Tax Levy:		
Real Estate	5,216,055.65	
<b>TOTAL CURRENT TAX LEVY</b>		<b>\$ 5,216,055.65</b>

**SINKING FUND 2003**  
**2014 AUDIT**

Year of Issue: 2003	<b>Original Amount: 85,000.00</b>	
Amount Outstanding, 12/31/2013		35,767.89
Principal Paid During, 2014		<u>(6,372.49)</u>
Amount Outstanding, 12/31/2014		<u>\$ 29,395.40</u>
<b>Interest Paid, 2014</b>		<b>\$ 1,561.43</b>

**LEPC FORD TRUCK LOAN**  
**2014 AUDIT**

Year of Issue: 2012	<b>Original Amount: 23,000.00</b>	
Amount Outstanding, 12/31/2013		19,041.54
Principle Paid During, 2014		<u>(3,092.27)</u>
Amount Outstanding, 12/31/2014		<u>\$ 15,949.27</u>
<b>Interest Paid, 2014</b>		<b>\$ 617.17</b>

**EMA/MAINTENANCE STORAGE BUILDING LOAN**  
**2014 AUDIT**

Year of Issue: 2014	<b>Original Amount: 85,000.00</b>	
Amount Outstanding, 5/21/2014		85,000.00
Principal Paid During, 2014		<u>(9,260.30)</u>
Amount Outstanding, 12/31/2014		<u>\$ 75,739.70</u>
<b>Interest Paid, 2014</b>		<b>\$ 1,440.74</b>

**CAPITAL PROJECTS LOAN**  
**2014 AUDIT**

Year of Issue: 2010	<b>Original Amount: 350,000.00</b>	
Amount Outstanding, 12/31/2013		74,113.32
Outstanding Principal Correction, 2014		115.66
Principal Paid During, 2014		<u>(74,228.98)</u>
Amount Outstanding, 12/31/2014		<u>\$ 0.00</u>
<b>Interest Paid, 2014</b>		<b>\$ 2,763.95</b>

**HUMAN SERVICES ROOF LOAN**  
**2014 AUDIT**

Year of Issue: 2011	<b>Original Amount: 150,000.00</b>	
Amount Outstanding, 12/31/2013		88,039.92
Principal Paid During, 2014		<u>(30,133.14)</u>
Amount Outstanding, 12/31/2014		<u>\$ 57,906.78</u>
<b>Interest Paid, 2014</b>		<b>\$ 2,467.24</b>

**TAX ANTICIPATION LOAN**  
**2014 AUDIT**

Year of Issue: 2014	<b>Original Borrowing Limit Amount: 1,000,000.00</b>	
Potter County Borrowed, 2014		600,000.00
Potter County Human Services Borrowed, 2014		300,000.00
Principal Paid, By Potter County, 2014		<u>(600,000.00)</u>
Principal Paid By Human Services, 2014		<u>(300,000.00)</u>
Amount Outstanding, 12/31/2014		<u>\$ 0.00</u>
<b>Interest Paid by Potter County, 2014</b>		<b>5,135.67</b>
<b>Interest Paid by Humans Services, 2014</b>		<u><b>4,107.20</b></u>
		<b>\$ 9,242.87</b>

**COUNTY REAL ESTATE**  
**2014 AUDIT**

<b>Townships/Boros</b>	<b>* Duplicate Additions Abatements Penalty</b>	<b>Cash Collected</b>	<b>Discount</b>	<b>Returned</b>	<b>* Total</b>
Abbott	169,459.41	158,705.32	2,737.50	8,016.59	169,459.41
Allegany	178,253.83	154,817.55	2,350.01	21,086.31	178,253.87
Austin	80,788.34	62,702.59	917.71	17,168.04	80,788.34
Bingham	202,049.55	187,265.59	3,151.53	11,632.42	202,049.54
Clara	79,574.42	66,872.05	1,139.19	11,563.19	79,574.43
Coudersport 1&2	488,429.81	436,490.35	7,468.07	44,471.38	488,429.80
Eulalia	321,574.18	288,845.30	5,183.21	27,545.68	321,574.19
Galeton 1&2	177,810.38	148,425.40	2,356.45	27,028.55	177,810.40
Genesee	223,284.06	208,807.43	3,245.77	11,230.86	223,284.06
Harrison	276,327.32	247,290.65	3,997.84	25,038.87	276,327.36
Hebron	245,361.80	207,111.93	3,270.82	34,979.07	245,361.82
Hector	177,513.94	160,794.86	2,776.09	13,943.02	177,513.97
Homer	167,210.58	154,454.14	2,682.23	10,074.20	167,210.57
Keating	138,138.56	127,787.30	2,104.49	8,246.77	138,138.56
Oswayo Boro.	20,612.06	15,933.39	235.77	4,442.91	20,612.07
Oswayo Twp.	115,166.69	105,068.67	1,872.05	8,225.98	115,166.70
Pike	139,389.74	130,490.94	2,256.28	6,642.53	139,389.75
Pleasant Valley	39,895.91	36,537.48	589.69	2,768.76	39,895.93
Portage	59,893.31	53,998.50	836.77	5,058.06	59,893.33
Roulette	276,623.36	236,949.30	3,846.71	35,827.41	276,623.42
Sharon	235,711.97	211,677.99	3,435.16	20,598.82	235,711.97
Shinglehouse Boro.	141,327.08	121,353.71	1,969.76	18,003.61	141,327.08
Stewardson	69,119.39	67,008.60	1,166.21	944.57	69,119.38
Summit	115,601.54	110,420.35	1,971.71	3,209.49	115,601.55
Sweden	297,580.35	265,551.71	4,407.99	27,620.70	297,580.40
Sylvania	68,161.76	63,566.27	1,093.67	3,501.91	68,161.85
Ulysses Boro.	105,306.19	94,429.73	1,617.09	9,259.37	105,306.19
Ulysses Twp.	282,589.13	259,943.30	4,205.57	18,440.15	282,589.02
West Branch	267,010.73	251,774.29	4,258.10	10,978.37	267,010.76
Wharton	133,937.32	127,463.10	2,104.03	4,370.09	133,937.22
<b>TOTALS</b>	<b><u>\$5,293,702.71</u></b>	<b><u>\$4,762,537.79</u></b>	<b><u>\$79,247.47</u></b>	<b><u>\$451,917.68</u></b>	<b><u>\$5,293,702.94</u></b>

\*Difference of .23 is variation in cents when balancing

**SAULTER PRESERVE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>8,272.37</b>
Receipts:		
Potter County (Appropriation)	1,500.00	
Interest	7.40	
<b>TOTAL RECEIPTS</b>		<b><u>1,507.40</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>9,779.77</u></b>
Expenditures:		
Utilities	270.02	
North Fork/Inspection	8,600.00	
Materials & Supplies	237.91	
<b>TOTAL EXPENDITURES</b>		<b>9,107.93</b>
<b>BALANCE, 12/31/2014</b>		<b>691.84</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(20.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>9,779.77</u></b>

**SINKING FUND 2003**  
**2014 AUDIT**

Balance, 12/31/2013		<b>121.49</b>
Receipts:		
County of Potter	7,933.92	
Interest	1.35	
<b>TOTAL RECEIPTS</b>		<b><u>7,935.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>8,056.76</u></b>
Expenditures:		
Interest	1,561.43	
Principle	6,372.49	
<b>TOTAL EXPENDITURES</b>		<b>7,933.92</b>
<b>BALANCE, 12/31/2014</b>		<b><u>122.84</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>8,056.76</u></b>

**HOTEL TAX FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>117.68</b>
Receipts:		
Deposits	65,757.50	
Interest	12.08	
<b>TOTAL RECEIPTS</b>		<b><u>65,769.58</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>65,887.26</u></b>
Expenditures:		
County of Potter	1,351.26	
Potter County Visitors Assoc.	63,335.02	
<b>TOTAL EXPENDITURES</b>		<b>64,686.28</b>
<b>BALANCE, 12/31/2014</b>		<b>3,048.12</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>12,722.67</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(14,569.81)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>65,887.26</u></b>

**FARMLAND PRESERVATION ROLL BACK FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>29,117.95</b>
Receipts:		
Potter County (Appropriation)	10,000.00	
Rollback Tax	4,267.13	
Interest	69.33	
<b>TOTAL RECEIPTS</b>		<b><u>14,336.46</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>43,454.41</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b>41,022.65</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>2,431.76</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>43,454.41</u></b>



**OPERATIONAL RESERVE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>127,836.82</b>
Receipts:		
Prothonotary No Fault	200,000.00	
Interest	120.68	
<b>TOTAL RECEIPTS</b>		<b><u>200,120.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>327,957.50</u></b>
Expenditures:		
General Fund Accounts Payable	100,000.00	
<b>TOTAL EXPENDITURES</b>		<b>100,000.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>227,957.50</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>327,957.50</u></b>

**NORTH FORK DAM FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>1,696.46</b>
Receipts:		
Potter County (Appropriation)	4,000.00	
Deposits	8,600.00	
Interest	4.68	
<b>TOTAL RECEIPTS</b>		<b><u>12,604.68</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>14,301.14</u></b>
Expenditures:		
Contracted Services	13,760.00	
Utilities	254.00	
<b>TOTAL EXPENDITURES</b>		<b>14,014.00</b>
<b>BALANCE, 12/31/2014</b>		<b>309.14</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(22.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>14,301.14</u></b>

**CAPITAL PROJECTS FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>30,314.90</b>
Receipts		
Capital Improvements	50,000.00	
Prothonotary No Fault	25,000.00	
Interest	31.08	
<b>TOTAL RECEIPTS</b>		<b><u>75,031.08</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>105,345.98</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b>55,345.98</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>50,000.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>105,345.98</u></b>

**VICTIMS OF JUVENILE OFFENDERS GRANT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>6,197.07</b>
Receipts:		
Commonwealth of PA	2,900.75	
Interest	5.31	
<b>TOTAL RECEIPTS</b>		<b><u>2,906.06</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>9,103.13</u></b>
Expenditures:		
Contracted Services	15,049.87	
<b>TOTAL EXPENDITURES</b>		<b>15,049.87</b>
<b>BALANCE, 12/31/2014</b>		<b>3,587.96</b>
<b>ACCOUNTS PAYABLE</b>		<b>(460.04)</b>
<b>DUE COUNTY</b>		<b><u>(9,074.66)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>9,103.13</u></b>

**RIGHTS AND SERVICE ACT GRANT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>(1,200.29)</b>
Receipts:		
Commonwealth of PA	18,102.15	
Interest	2.93	
<b>TOTAL RECEIPTS</b>		<b><u>18,105.08</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 16,904.79</u></b>
Expenditures:		
Benefits	2,123.19	
Contracted Services	15,049.89	
Postage	392.00	
Supplies	80.58	
Travel	620.76	
<b>TOTAL EXPENDITURES</b>		<b>18,266.42</b>
<b>BALANCE, 12/31/2014</b>		<b>2,803.96</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>5,230.36</b>
<b>ACCOUNTS PAYABLE</b>		<b>(510.54)</b>
<b>PREPAID</b>		<b>288.30</b>
<b>DUE COUNTY</b>		<b><u>(9,173.71)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 16,904.79</u></b>

**JABG GRANT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>301.61</b>
Receipts:		
Commonwealth of PA	10,000.00	
Potter County Match	1,112.00	
Interest	.85	
<b>TOTAL RECEIPTS</b>		<b><u>11,112.85</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>11,414.46</u></b>
Expenditures:		
Salary	11,112.00	
<b>TOTAL EXPENDITURES</b>		<b>11,112.00</b>
<b>BALANCE, 12/31/2014</b>		<b>580.46</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>2,500.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,778.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>11,414.46</u></b>

**COUNTY OFFENDER SUPERVISION FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>44,322.93</b>
Receipts		
Clerk of Court Fees	19,316.30	
Interest	52.22	
<b>TOTAL RECEIPTS</b>		<b><u>19,368.52</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>63,691.45</u></b>
Expenditures:		
Equipment Purchases	350.68	
Materials & Supplies	1,065.13	
<b>TOTAL EXPENDITURES</b>		<b>1,415.81</b>
<b>BALANCE, 12/31/2014</b>		<b>60,721.47</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>1,554.17</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>63,691.45</u></b>

**JUVENILE RESTITUTION FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>14,892.28</b>
Receipts:		
Deposits	765.50	
Interest	14.73	
<b>TOTAL RECEIPTS</b>		<b><u>780.23</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>15,672.51</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b>14,907.01</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>765.50</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>15,672.51</u></b>

**GAS WELL IMPACT-CAPITAL RESERVE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>713,104.09</b>
Receipts:		
Commonwealth of PA	401,640.77	
Interest	807.58	
<b>TOTAL RECEIPTS</b>		<b><u>402,448.35</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>1,115,552.44</u></b>
Expenditures:		
Emergency Preparedness	3,000.00	
Gas Well Highway Bridge Improvement Fund	80,000.00	
Impact Fee Tax Reduction	200,000.00	
Preservation Water Supply	10,000.00	
Records Management	38,274.00	
Roadways/Bridges & Pub.I	22,000.00	
<b>TOTAL EXPENDITURES</b>		<b>353,274.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>762,278.44</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,115,552.44</u></b>

**GAS WELL-HIGHWAY BRIDGE IMPROVEMENT FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>0.00</b>
Receipts:		
Commonwealth of PA	120,000.00	
Interest	73.78	
<b>TOTAL RECEIPTS</b>		<b><u>120,073.78</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 120,073.78</u></b>
Expenditures:		
Contracted Services	40,000.00	
<b>TOTAL EXPENDITURES</b>		<b>40,000.00</b>
<b>BALANCE, 12/31/2014</b>		<b>80,073.78</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 120,073.78</u></b>

**GROWING GREENER II**  
**2014 AUDIT**

Balance, 12/31/2013		<b>0.00</b>
Receipts:		
Deposits	<b>0.00</b>	
<b>TOTAL RECEIPTS</b>		<b><u>0.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 0.00</u></b>
Expenditures:		
	<b>0.00</b>	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>0.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 0.00</u></b>

*\*THIS ACCOUNT IS TO REMAIN OPEN*

**COUNTY LIQUID FUEL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>89,505.57</b>
Receipts:		
Commonwealth of PA	68,409.98	
Interest	116.11	
Potter County	1,265.44	
<b>TOTAL RECEIPTS</b>		<b><u>69,791.53</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>159,297.10</u></b>
Expenditures:		
Apportioned to Boroughs	12,876.44	
Apportioned to Townships	61,247.12	
P C Commissioners	5,816.64	
<b>TOTAL EXPENDITURES</b>		<b>79,940.20</b>
<b>BALANCE, 12/31/2014</b>		<b><u>79,356.90</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>159,297.10</u></b>
<b>TOTAL UNPAID ENCUMBRANCES:</b>		<b><u>\$ 48,192.84</u></b>
<b>TOTAL UNENCUMBERED BALANCE:</b>		<b><u>\$ 31,164.06</u></b>

**COUNTY IMPROVEMENT FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>8,692.31</b>
Receipts:		
Recorder Fees	5,836.00	
Interest	9.39	
<b>TOTAL RECEIPTS</b>		<b><u>5,845.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>14,537.70</u></b>
Expenditures:		
Material & Supplies	542.52	
Purchase of Equipment	10,535.00	
<b>TOTAL EXPENDITURES</b>		<b>11,077.52</b>
<b>BALANCE, 12/31/2014</b>		<b>2,914.18</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>546.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>14,537.70</u></b>

**VICTIM IMPACT PANEL**  
**2014 AUDIT**

Balance, 12/31/2013		<b>8,995.09</b>
Receipts:		
Fees	3,800.00	
<b>TOTAL RECEIPTS</b>		<b><u>3,800.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 12,795.09</u></b>
Expenditures:		
Conference & Training	692.77	
<b>TOTAL EXPENDITURES</b>		<b>692.77</b>
<b>BALANCE, 12/31/2014</b>		<b><u>12,102.32</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 12,795.09</u></b>

**EMPLOYEE WELLNESS INITIATIVE**  
**2014 AUDIT**

Balance, 12/31/2013		<b>3,738.43</b>
Receipts:		
Interest	3.73	
<b>TOTAL RECEIPTS</b>		<b><u>3.73</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 3,742.16</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>3,742.16</u></b>
<b>TOTAL BALANCE &amp; EXPENDITURES</b>		<b><u>\$ 3,742.16</u></b>



**RETIREMENT FUND**  
**CHECKING ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>\$ 572,566.61</b>
Receipts:		
Member Contribution	428,222.95	
Accumulated Required Contribution	233,090.00	
Interest	197.37	
<b>TOTAL RECEIPTS</b>		<b><u>661,510.32</u></b>
<b>TOTAL BALANCE &amp; RECEIPTS</b>		<b>\$ <u>1,234,076.93</u></b>
Expenditures:		
Annuity Payments	505,877.51	
C.S. McKee	67,789.06	
Citizens Bank	19,243.72	
Hay Group	17,448.00	
Members Accumulation Withdrawals	48,232.65	
Wells Fargo	19,187.92	
FWT	8,275.95	
Direct Deposit Service Fee	180.00	
Materials & Supplies	266.40	
<b>TOTAL EXPENDITURES</b>		<b>686,501.21</b>
<b>BALANCE, 12/31/2014</b>		<b>317,911.99</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>233,090.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,426.27)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,234,076.93</u></b>

**POTTER COUNTY**  
**EMPLOYEE'S RETIREMENT FUND 2014 FINANCIAL REPORT**  
**STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR END**  
**DECEMBER 31, 2014**

Total Assets (cost value)-January 1, 2014	\$11,572,672.65
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**ADDITIONS**

Member contributions (incl. /Mbr. Share of milit./l.a.)	428,243.61
Member purchase of County share of milit. /l.a.	0.00
County contributions	233,090.00
Investment Income:	
Interest	122,550.59
Dividends	190,266.44
Realized capital gain/losses	484,059.86
Net accrued interest/other	6,355.04
Miscellaneous	160,846.91
<b>TOTAL ADDITIONS</b>	<b>+\$1,625,412.45</b>

**DEDUCTIONS**

Member contributions refunded	24,251.79
Retirement allowances paid (includes C-O-L and accum.	
Deduct. W/d under Opt. 4)	540,774.10
Death benefits	16,624.60
Administrative expenses	17,448.00
Investment expenses	86,976.98
Miscellaneous	160,225.07
<b>TOTAL DEDUCTIONS</b>	<b>-\$ 846,300.54</b>

**NET INCREASE**

Total Assets (cost value) December 31, 2014	<b>\$ 12,351,784.56</b>
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Unrealized appreciation/depreciation	2,839,766.02
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Total Assets (market value) December 31, 2014	<b>\$ 15,191,550.58</b>
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**\*STATEMENT PRODUCED FROM UN-AUDITED C.S. MCKEE AND AUDITED COUNTY HELD RETIREMENT FUND.**

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**STATEMENT OF PLAN ASSETS AND LIABILITIES- AS OF DECEMBER 31, 2014**

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<b><u>ASSETS</u></b>	<b>COST VALUE</b>	<b>MARKET VALUE</b>
Cash and Short-Term Investments	\$ <u>1,568,337.65</u>	\$ <u>1,578,112.54</u>
Receivables	<u>35,611.91</u>	<u>35,611.91</u>
Investments:		
U.S. Government Obligations	<u>660,059.28</u>	<u>664,479.39</u>
Corporate Bonds	<u>1,491,639.43</u>	<u>1,490,556.97</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>5,503,983.47</u>	<u>8,157,732.09</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>1,282,784.59</u>	<u>1,449,131.34</u>
Fixed Income Mutual Funds	<u>0.00</u>	<u>0.00</u>
Real Estate	<u>0.00</u>	<u>0.00</u>
Miscellaneous-Mortgage/Asset-Backed Securities and Municipal Bonds	<u>1,809,368.23</u>	<u>1,815,926.34</u>
<b>TOTAL ASSETS DECEMBER 31, 2014</b>	<b><u>\$ 12,351,784.56</u></b>	<b><u>\$ 15,191,550.58</u></b>

Individual member accounts (include interest that was credited for all refunds, deaths, and retirements) that occurred in 2014. **\$ 264,453.94**

Authorized rate of interest to be credited to Member Accounts in 2014 **5.5%**

**EMERGENCY REPOSE HAZARDOUS MATERIAL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>23,190.35</b>
Receipts:		
Chemical & Planning Fees	4,425.00	
Commonwealth of PA	15,173.50	
Interest	6.38	
Reimbursements	27,352.46	
<b>TOTAL RECEIPTS</b>		<b><u>46,957.34</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 70,147.69</u></b>
Expenditures:		
Truck Principle	3,092.27	
Interest	617.17	
Conference & Training	27,364.60	
Equipment Maintenance	4,790.43	
Materials & Supplies/Other	9,773.51	
Telephone	2,533.30	
Travel/Fuel	3,089.54	
Capital Outlay	3,000.00	
<b>TOTAL EXPENDITURES</b>		<b>54,260.82</b>
<b>BALANCE, 12/31/2014</b>		<b>6,318.43</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>19,807.39</b>
<b>ACCOUNTS PAYABLE</b>		<b>(10,273.95)</b>
<b>PREPAIDS</b>		<b><u>35.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 70,147.69</u></b>

**911 WIRELESS FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>102,467.68</b>
Receipts:		
Commonwealth of PA	282,010.97	
Interest	259.42	
<b>TOTAL RECEIPTS</b>		<b><u>282,270.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 384,738.07</u></b>
Expenditures:		
CAD	7,356.27	
Personnel	35,280.00	
Administrative	6,195.65	
Digital Microwave/Maintenance	98,896.80	
GIS Data & Mapping/Maintenance	47,600.00	
Miscellaneous	43,720.23	
Telephone Companies/Systems	16,394.64	
Tower Sites	1,617.00	
Training	<b>(9,827.67)</b>	
Professional Services	22,746.94	
Console	32,624.00	
Equipment/Maintenance	30,000.00	
<b>TOTAL EXPENDITURES</b>		<b>332,603.86</b>
<b>BALANCE, 12/31/2014</b>		<b>52,649.24</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>56,997.09</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(57,512.12)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 384,738.07</u></b>

**EMERGENCY MANAGEMENT 911 FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>9,249.02</b>
Receipts:		
Telephone Companies	137,599.39	
Interest	16.46	
<b>TOTAL RECEIPTS</b>		<b><u>137,615.85</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>146,864.87</u></b>
Expenditures:		
CAD	7,067.78	
Telephone Companies	11,840.84	
Administrative	6,650.08	
Training	10,823.84	
Personnel	24,720.00	
Professional Services	24,095.06	
Miscellaneous	13,272.01	
GIS Data & Mapping	15,400.00	
<b>TOTAL EXPENDITURES</b>		<b>113,869.61</b>
<b>BALANCE, 12/31/2014</b>		<b>33,966.51</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>17,372.14</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(18,343.39)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>146,864.87</u></b>

**DES BUILDING IMPROVEMENT FUND**  
**2014 AUDIT**

Balance, 12/31/2013		2,603.82
Receipts:		
Interest	5.21	
<b>TOTAL RECEIPTS</b>		<b><u>5.21</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>2,609.03</u></b>
Expenditures:		
	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>2,609.03</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>2,609.03</u></b>

**CITIZENS CORP GRANT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>(179.20)</b>
Receipts:		
Commonwealth of PA	10,147.28	
Interest	2.52	
<b>TOTAL RECEIPTS</b>		<b><u>10,149.80</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>9,970.60</u></b>
Expenditures:		
Capital Outlay	7,431.67	
Materials & Supplies	1,693.40	
Conference & Training	706.77	
Travel	310.50	
<b>TOTAL EXPENDITURES</b>		<b>10,142.34</b>
<b>BALANCE, 12/31/2014</b>		<b>3.26</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(175.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>9,970.60</u></b>

**PHARE GRANT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>129,898.20</b>
Receipts:		
Commonwealth of PA	127,000.00	
Interest	98.66	
<b>TOTAL RECEIPTS</b>		<b><u>127,098.66</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 256,996.86</u></b>
Expenditures:		
Withdrawals	97,422.00	
<b>TOTAL EXPENDITURES</b>		<b>97,422.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>159,574.86</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 256,996.86</u></b>

**911 VOIP FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>26,373.04</b>
Receipts		
Commonwealth of PA	27,756.27	
Interest	85.21	
<b>TOTAL RECEIPTS</b>		<b><u>27,841.48</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 54,214.52</u></b>
Expenditures:		
Contracted Services	51,000.00	
<b>TOTAL EXPENDITURES</b>		<b>51,000.00</b>
<b>BALANCE, 12/31/2014</b>		<b>32,368.02</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>4,846.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(34,000.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 54,214.52</u></b>



**REGISTER & RECORDER**  
**2014 AUDIT**

Balance, 12/31/2013		<b>9,410.95</b>
Receipts:		
Deposits	548,791.41	
Commissions	18,060.58	
Redeterminations	7,734.50	
<b>TOTAL RECEIPTS</b>		<b><u>574,586.49</u></b>

**TOTAL RECEIPTS & BALANCE** **\$ 583,997.44**

Expenditures:	
PA Department of Revenue	69,375.26
Commonwealth of PA	50.00
Recorder of Deeds	105,505.62
Register of Wills	24,086.21
Potter County Commissioners (Cubicle Rent)	5,130.00
Recorder of Deeds Improvement Fund	5,836.00
Recorder of Deeds Deposit Corrections	1,100.00
Potter County Improvement Fund	8,754.00
Bank Charges/Returned Deposits	51.20
Escrow Account	5,953.07

Schools:	
Austin	15,059.52
Coudersport	52,734.43
Galeton	46,879.03
Keystone	542.97
Northern Potter	35,729.25
Oswayo Valley	18,557.14
Port Allegany	8,959.17

Boroughs & Townships:	
Abbott Township	10,124.90
Allegany Township	2,711.85
Austin Borough	1,323.49
Bingham Township	6,500.09
Clara Township	2,432.36
Coudersport Borough	19,384.39
Eulalia Township	10,899.96
Galeton Borough	2,764.98
Genesee Township	7,139.80
Harrison Township	6,533.31
Hebron Township	5,249.86
Hector Township	7,840.93
Homer Township	6,159.43
Keating Township	5,089.79
Oswayo Borough	.98
Oswayo Township	3,800.19
Pike Township	4,155.32
Pleasant Valley Township	882.00

**REGISTER & RECORDER (continued)**

Portage Township	1,536.15	
Roulette Township	8,077.15	
Sharon Township	8,347.03	
Shinglehouse Borough	3,976.59	
Stewardson Township	542.97	
Summit Township	2,981.75	
Sweden Township	7,670.95	
Sylvania Township	477.26	
Ulysses Borough	3,666.42	
Ulysses Township	5,771.68	
West Branch Township	25,787.02	
Wharton Township	6,632.80	
<b>TOTAL EXPENDITURES</b>		<b>582,764.27</b>
<b>BALANCE, 12/31/2014</b>		<b>78,541.45</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,233.17</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(78,541.45)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>583,997.44</u></b>

**RECORDER OF DEEDS**  
**IMPROVEMENT FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>7,727.46</b>
Receipts:		
Recorder Fees	8,754.00	
Interest	4.61	
<b>TOTAL RECEIPTS</b>		<b><u>8,758.61</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>16,486.07</u></b>
Expenditures:		
Contracted Services	12,681.57	
Checks	100.00	
<b>TOTAL EXPENDITURES</b>		<b>12,781.57</b>
<b>BALANCE, 12/31/2014</b>		<b>2,885.50</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>819.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>16,486.07</u></b>

**DIVORCE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>35,411.09</b>
Receipts:		
Prothonotary No Fault	260,316.01	
Interest	598.65	
<b>TOTAL RECEIPTS</b>		<b><u>260,914.66</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 296,325.75</u></b>
Expenditures:		
Salaries & Benefits	82,085.50	
Operational Reserve Fund	100,000.00	
Materials & Supplies	4,646.01	
Postage	1,500.00	
Capital Projects Fund	25,000.00	
<b>TOTAL EXPENDITURES</b>		<b>213,231.51</b>
<b>BALANCE, 12/31/2014</b>		<b>85,288.18</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>18,411.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(20,604.94)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 296,325.75</u></b>

**SPECIALTY COURTS FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>(19,025.57)</b>
Receipts:		
Commonwealth of PA	72,820.36	
County Program Fee	2,940.08	
Administrative Costs	4,372.38	
Reimbursement for Unallowable Expense	4,159.07	
Interest	8.86	
<b>TOTAL RECEIPTS</b>		<b><u>84,300.75</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 65,275.18</u></b>
Expenditures:		
Salaries	50,061.72	
Conference & Training	393.19	
Contracted Services	12,717.65	
Materials & Supplies	(640.63)	
Travel	1,702.65	
<b>TOTAL EXPENDITURES</b>		<b>64,234.58</b>
<b>BALANCE, 12/31/2014</b>		<b>12,604.56</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>22,488.35</b>
<b>ACCOUNTS PAYABLE</b>		<b>(32,896.88)</b>
<b>DUE COUNTY</b>		<b><u>(1,155.43)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 65,275.18</u></b>

**PROTHONOTARY CHECKING ACCOUNT**  
**CITIZEN & NORTHERN**  
**2014 AUDIT**

Balance, 12/31/2013		<b>462.50</b>
Receipts:		
Deposits	580,006.40	
<b>TOTAL RECEIPTS</b>		<b><u>580,006.40</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>580,468.90</u></b>
Expenditures:		
Act 119	222.00	
Advertising	591.50	
Automation	31,852.92	
County of Potter (Civil)	37,727.37	
Divorce Filings	260,316.01	
PFA	100.00	
PA Dept. of Revenue	233,154.77	
Passports	1,284.85	
Postmaster	349.60	
Potter County Sheriff	617.10	
Mediation/Psychological	11,365.68	
Bank Charges/Returned Checks	3,005.00	
<b>TOTAL EXPENDITURES</b>		<b>580,586.80</b>
<b>BALANCE, 12/31/2014</b>		<b>42,969.98</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(43,087.88)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>580,468.90</u></b>

**CLERK OF COURTS SAVINGS**  
**2014 AUDIT**

Balance, 12/31/2013		<b>498.39</b>
Receipts:		
Interest	.50	
<b>TOTAL RECEIPTS</b>		<b><u>.50</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 498.89</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>498.89</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 498.89</u></b>

**CLERK OF COURTS (NORTHWEST) SAVINGS**  
**2014 AUDIT**

Balance, 12/31/2013		<b>62,208.18</b>
Receipts:		
Deposits	12,065.00	
Interest	10.01	
<b>TOTAL RECEIPTS</b>		<b><u>12,075.01</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 74,283.19</u></b>
Expenditures:		
County of Potter	940.91	
Refunds	62,789.00	
<b>TOTAL EXPENDITURES</b>		<b>63,729.91</b>
<b>BALANCE, 12/31/2014</b>		<b><u>10,553.28</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 74,283.19</u></b>

**CLERK OF COURTS (CRIMINAL)**  
**FIRST NATIONAL BANK**  
**2014 AUDIT**

Balance, 12/31/2013		<b>14,297.42</b>
Receipts:		
Deposits	384,419.89	
<b>TOTAL RECEIPTS</b>		<b><u>384,419.89</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>398,717.31</u></b>
Expenditures:		
County of Potter	140,375.92	
PA Dept. of Revenue	101,933.64	
P.C. District Attorney	1,724.82	
P.C. Probation	19,316.30	
P.C. Prothonotary	2,565.18	
P.C. Treasurer	1,100.03	
Restitutions	94,064.76	
Substance Abuse Fund	6,582.71	
Lab Fees	7,310.57	
PSP Vice Unit	31.31	
Specialty Court	7,045.33	
Boroughs & Townships:		
Abbott Township	36.65	
Coudersport Borough	1,896.21	
Eulalia Township	611.38	
Galeton Borough	1,052.90	
Shinglehouse Borough	1,625.65	
Ulysses Borough	83.13	
Genesee Township	124.71	
Bingham Township	240.79	
Clara Township	75.00	
Pike Township	128.05	
Roulette Township	22.91	
Sharon Township	39.09	
Sweden Township	916.73	
Pleasant Valley Township	25.73	
West Branch Township	24.96	
Returns/Deposits Adjustments	421.42	
<b>TOTAL EXPENDITURES</b>		<b>389,375.88</b>
<b>BALANCE, 12/31/2014</b>		<b>39,475.44</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(30,134.01)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>398,717.31</u></b>

**CLERK OF COURTS CRIMINAL AUTOMATION FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>10,630.67</b>
Receipts:		
Clerk of Court Fees	1,100.03	
Interest	22.19	
<b>TOTAL RECEIPTS</b>		<b><u>1,122.22</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>11,752.89</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b>11,636.65</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>116.24</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>11,752.89</u></b>

**PROTHONOTARY CIVIL AUTOMATION FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>25,699.27</b>
Receipts:		
Interest	26.50	
Prothonotary Fees	31,852.92	
<b>TOTAL RECEIPTS</b>		<b><u>31,879.42</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>57,578.69</u></b>
Expenditures:		
Salaries & Benefits	14,380.63	
Office Supplies	2,249.00	
Contracted Services (Infocon)	17,956.50	
Equipment	614.54	
<b>TOTAL EXPENDITURES</b>		<b>35,200.77</b>
<b>BALANCE, 12/31/2014</b>		<b>22,585.68</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>2,159.20</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,366.96)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>57,578.69</u></b>



**SHERIFF'S GENERAL CHECKING (CTB) ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>4,272.24</b>
Receipts:		
Deposits	6,421.00	
<b>TOTAL RECEIPTS</b>		<b><u>6,421.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>10,693.24</u></b>
Expenditures:		
Commonwealth of PA	3,580.00	
Firearms Validation	1,241.00	
<b>TOTAL EXPENDITURES</b>		<b>4,821.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>5,872.24</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>10,693.24</u></b>

**SHERIFF SPECIAL SURCHARGE ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>3,613.44</b>
Receipts:		
Deposits	3,078.00	
Interest	5.62	
<b>TOTAL RECEIPTS</b>		<b><u>3,083.62</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>6,697.06</u></b>
Expenditures:		
Transfer to Sheriff's General Checking Account	3,580.00	
<b>TOTAL EXPENDITURES</b>		<b>3,580.00</b>
<b>BALANCE, 12/31/2014</b>		<b>2,767.06</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>350.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>6,697.06</u></b>

**SHERIFF GENERAL CHECKING (FNB) ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		24,968.04
Receipts:		
Deposits	107,169.83	
<b>TOTAL RECEIPTS</b>		<b><u>107,169.83</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>132,137.87</u></b>
Expenditures:		
Advertising	22,148.10	
General Fund	41,513.46	
Firearms Validation	1,359.00	
Prothonotary	140.00	
Recorder of Deeds	962.00	
Refunds to Attorneys	23,948.32	
Sheriff's (Deputize)	1,215.20	
Surcharge	3,078.00	
Tax Claim	16,098.52	
Check Charge	52.86	
Boroughs & Townships:		
Coudersport Borough	3,077.44	
Galeton Borough	2,672.74	
Harrison Township	584.20	
Ulysses Borough	462.89	
<b>TOTAL EXPENDITURES</b>		<b>117,312.73</b>
<b>BALANCE, 12/31/2014</b>		<b><u>14,825.14</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>132,137.87</u></b>

**FIREARMS VALIDATION ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		437.81
Receipts:		
Deposits	1,359.00	
Interest	.76	
<b>TOTAL RECEIPTS</b>		<b><u>1,359.76</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>1,797.57</u></b>
Expenditures:		
Transfer to Checking	1,241.00	
<b>TOTAL EXPENDITURES</b>		<b>1,241.00</b>
<b>BALANCE, 12/31/2014</b>		<b>415.57</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>141.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,797.57</u></b>

**JAIL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>194.73</b>
Receipts:		
Deposits	191,382.02	
<b>TOTAL RECEIPTS</b>		<b><u>191,382.02</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>191,576.75</u></b>
Expenditures:		
Cost Recovery	115,947.78	
Domestic Relations	1,000.00	
Drug Scan	130.00	
Equipment/Supplies	3,823.28	
Inmate Medical	1,000.93	
Oasis Management Systems, Inc.	27,424.97	
Potter County Probation	5,430.05	
Cameron County Probation	20.00	
Tioga County Prison	180.00	
Return of Inmate Funds & Personal	18,606.75	
Room & Board	12,940.00	
Repairs	2,197.00	
Victim Impact Panel	350.00	
Bank Fees/Returned Deposits	1,088.70	
<b>TOTAL EXPENDITURES</b>		<b>190,139.46</b>
<b>BALANCE, 12/31/2014</b>		<b>22,090.53</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(20,653.24)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>191,576.75</u></b>

**INMATE FUND SAVINGS ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>28,205.99</b>
Receipts:		
Deposits	3,997.64	
Interest	29.52	
<b>TOTAL RECEIPTS</b>		<b><u>4,027.16</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>32,233.15</u></b>
Expenditures:	2,500.00	
<b>TOTAL EXPENDITURES</b>		<b>2,500.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>29,733.15</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>32,233.15</u></b>

**IV-D DOMESTIC RELATIONS**  
**2014 AUDIT**

Balance, 12/31/2013		<b>70,939.88</b>
Receipts:		
Commonwealth of PA (Reimbursements)	129,688.00	
Fees	3,885.66	
Incentive	19,067.50	
Interest	158.18	
<b>TOTAL RECEIPTS</b>		<b><u>152,799.34</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>223,739.22</u></b>
Expenditures:		
County of Potter	164,204.96	
Tom Walrath	3,555.00	
PACSES	100.00	
<b>TOTAL EXPENDITURES</b>		<b>167,859.96</b>
<b>BALANCE, 12/31/2014</b>		<b>74,089.45</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>22,071.63</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(40,281.82)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>223,739.22</u></b>

**DOMESTIC RELATIONS PATERNITY FUND**

**2014 AUDIT**

Balance, 12/31/2013		<b>5,018.92</b>
Receipts:		
Complaint Withdrawal Fees	200.00	
Postage Reimbursement	147.00	
Medical Bills	4,122.44	
Motion for Continuance	315.00	
PASCDU Child Support	3,396.40	
Petition to Modify Fees	575.00	
<b>TOTAL RECEIPTS</b>		<b><u>8,755.84</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 13,774.76</u></b>
Expenditures:		
DNA Diagnostics Center	568.85	
Medical Bills	4,122.44	
Potter County Domestic IVD Fees	3,885.66	
Refunds	75.00	
Postmaster	147.00	
<b>TOTAL EXPENDITURES</b>		<b>8,798.95</b>
<b>BALANCE, 12/31/2014</b>		<b>5,265.66</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(289.85)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 13,774.76</u></b>

**DOMESTIC RELATIONS PETTY CASH FUND**

**2014 AUDIT**

Balance, 12/31/2013		<b>360.00</b>
Receipts:		
Deposits	93.71	
<b>TOTAL RECEIPTS</b>		<b><u>93.71</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 453.71</u></b>
Expenditures:		
Domestic Relations Association of PA Dues	80.00	
Office Supplies	13.71	
<b>TOTAL EXPENDITURES</b>		<b>93.71</b>
<b>BALANCE, 12/31/2014</b>		<b><u>360.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 453.71</u></b>

**DISTRICT ATTORNEY DRUG INVESTIGATION**  
**SAVINGS ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>2,048.89</b>
Receipts:		
Deposits	268.96	
Interest	2.07	
<b>TOTAL RECEIPTS</b>		<b><u>271.03</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>2,319.92</u></b>
Expenditures:		
Transfer to Checking	490.89	
<b>TOTAL EXPENDITURES</b>		<b>490.89</b>
<b>BALANCE, 12/31/2014</b>		<b><u>1,829.03</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>2,319.92</u></b>

**DISTRICT ATTORNEY SPECIAL INVESTIGATIVE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>257.71</b>
Receipts:		
Deposits	490.89	
<b>TOTAL RECEIPTS</b>		<b><u>490.89</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>748.60</u></b>
Expenditures:		
Training Meals	490.89	
Bank Charge	60.00	
<b>TOTAL EXPENDITURES</b>		<b>550.89</b>
<b>BALANCE, 12/31/2014</b>		<b><u>197.71</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>748.60</u></b>

**SUBSTANCE ABUSE FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>3,543.36</b>
Receipts:		
Deposits	6,632.71	
Interest	9.72	
<b>TOTAL RECEIPTS</b>		<b><u>6,642.43</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>10,185.79</u></b>
Expenditures:		
P.C. Drug & Alcohol Program	3,356.00	
<b>TOTAL EXPENDITURES</b>		<b>3,356.00</b>
<b>BALANCE, 12/31/2014</b>		<b>6,184.77</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>645.02</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>10,185.79</u></b>

**TOBACCO COMPLIANCE PROGRAM FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>7,106.52</b>
Receipts:		
Interest	14.22	
<b>TOTAL RECEIPTS</b>		<b><u>14.22</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>7,120.74</u></b>
Expenditures:	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>7,120.74</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>7,120.74</u></b>

**TAX CLAIM CONVENIENCE ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		0.00
Receipts:		
Transfer from Hi Fi	2,346,414.39	
<b>TOTAL RECEIPTS</b>		<b><u>2,346,414.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 2,346,414.39</u></b>
Expenditures:		
Interest Received to County of Potter	116.33	
Prior Years Taxes to County of Potter	510,189.98	
Commission on Road/School/Fees	239,217.36	
Farmland Rollback	3,063.82	
Schools Districts:		
Austin	133,528.51	
Coudersport	582,501.44	
Galeton	145,854.59	
Keystone Central	9,494.97	
Northern Potter	197,298.82	
Oswayo Valley	172,450.05	
Port Allegany	92,899.86	
Boroughs & Townships:		
Abbott Township	2,298.13	
Allegany Township	11,869.27	
Austin Borough	23,114.82	
Bingham Township	4,353.64	
Clara Township	2,235.82	
Coudersport Borough	72,601.17	
Eulalia Township	867.24	
Galeton Borough	34,184.76	
Genesee Township	3,643.90	
Harrison Township	7,086.13	
Hebron Township	13,305.52	
Hector Township	2,769.57	
Keating Township	1,846.33	
Oswayo Borough	1,120.31	
Oswayo Township	1,872.86	
Pike Township	1,550.83	
Pleasant Valley Township	407.22	
Portage Township	361.48	
Roulette Township	12,461.80	
Sharon Township	8,951.51	
Shinglehouse Borough	16,187.95	
Stewardson Township	104.81	
Summit Township	205.44	



**TAX CLAIM CONVENIENCE ACCOUNT (continued)**

Sweden Township	5,818.82	
Sylvania Township	301.61	
Ulysses Borough	8,252.65	
Ulysses Township	5,932.32	
West Branch Township	1,497.08	
Wharton Township	225.67	
Other Expenditures:		
P.C. Register & Recorder	1,146.40	
P.C. Tax Claim	9,303.53	
Refunds	3,920.07	
<b>TOTAL EXPENDITURES</b>		<b>2,346,414.39</b>
<b>BALANCE, 12/31/2014</b>		<b>0.00</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>126,317.35</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(126,317.35)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>2,346,414.39</u></b>

**TAX CLAIM BUREAU HI-FI ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>3,125.41</b>
Receipts:		
Deposits	2,353,212.73	
Interest	116.33	
<b>TOTAL RECEIPTS</b>		<b><u>2,353,329.06</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>2,356,454.47</u></b>
Expenditures:		
Transferred to Convenience Account	2,346,414.39	
Returned Deposits	8,281.66	
Wire Fee	10.00	
2013 Correction	2.67	
<b>TOTAL EXPENDITURES</b>		<b>2,354,708.72</b>
<b>BALANCE, 12/31/2014</b>		<b>128,063.10</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(126,317.35)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>2,356,454.47</u></b>

**TAX CLAIM BUREAU PER CAPITA CHECKING**  
**2014 AUDIT**

Balance, 12/31/2013		0.00
Receipts:		
Transfer from Savings	15,993.20	
<b>TOTAL RECEIPTS</b>		<b><u>15,993.20</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 15,993.20</u></b>
Expenditures:		
Prior Years Taxes to County of Potter	1,527.60	
Penalty & Fees to County of Potter	11,721.51	
Interest Received to County of Potter	.33	
School Districts:		
Austin School	244.84	
Boroughs & Townships:		
Austin Borough	301.27	
Galeton Borough	346.50	
Genesee Township	78.75	
Oswayo Borough	8.80	
Harrison Township	147.00	
Hebron Township	52.50	
Hector Township	99.75	
Keating Township	32.50	
Oswayo Township	63.00	
Roulette Township	303.35	
Sharon Township	262.50	
Shinglehouse Borough	577.50	
Ulysses Township	181.50	
West Branch Township	15.75	
Other Expenditures:		
Refunds	28.25	
<b>TOTAL EXPENDITURES</b>		<b>15,993.20</b>
<b>BALANCE, 12/31/2014</b>		<b>0.00</b>
<b>ACCOUNTS RECIEVABLE</b>		<b>96.25</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(96.25)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 15,993.20</u></b>

**TAX CLAIM BUREAU PER CAPITAL SAVINGS ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>.12</b>
Receipts:		
Deposits	15,992.87	
Interest	.33	
<b>TOTAL RECEIPTS</b>		<b><u>15,993.20</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>15,993.32</u></b>
Expenditures:		
Transfer to Checking	15,993.20	
Deposit Adjustment	.50	
<b>TOTAL EXPENDITURES</b>		<b>15,993.20</b>
<b>BALANCE, 12/31/2014</b>		<b><u>.12</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>15,993.32</u></b>

**CONSERVATION DISTRICT**  
**2014 AUDIT**

Balance, 12/31/2013		788.54
Receipts:		
Transfers from Savings	362,448.92	
DGR	8,297.01	
GG Headwaters	31,050.00	
No-Till	5,033.05	
Voids/Refunds	1,514.68	
<b>TOTAL RECEIPTS</b>		<b><u>408,343.66</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>409,132.20</u></b>
Salaries & Benefits:		
Administration	128,629.71	
Ch Bay	11,622.36	
DGR	18,502.39	
Nutrient Management	16,103.94	
Employer's Share of Retirement	4,468.40	
Employer's Share of FICA	13,376.68	
Employer's Share UC	1,164.44	
Health Insurance	10,124.60	
Payroll Adjustment/State Tax overpayment	292.93	
Other Expenditures:		
Administrative	35,988.72	
Bay Fund	1,336.34	
ColCom	1,433.23	
Director	1,983.18	
Dirt & Gravel	653.33	
Dominion Grant	464.11	
Envirothon	2,071.50	
Greenway Projects	67,670.25	
Growing Greener	44,019.13	
Insurance/Bonds/Dues	6,368.00	
No-Till	18,348.01	
Nutrient Management	412.20	
Petty Cash	198.46	
Publications	541.40	
Rent	11,066.64	
Scholarships/Awards/Exhibits	1,538.99	
Seed Sales/Sales Tax	5,236.41	
Watershed Grant	581.58	
Fees/Dues	1,935.00	
Bank Charge	2.40	
<b>TOTAL EXPENDITURES</b>		<b>406,134.33</b>
<b>BALANCE, 12/31/2014</b>		<b>9,908.25</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(6,910.38)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>409,132.20</u></b>

**CONSERVATION DISTRICT SPECIAL ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>29,754.36</b>
Receipts:		
Deposits	344,544.68	
Interest	132.30	
Potter County (Appropriation)	45,000.00	
<b>TOTAL RECEIPTS</b>		<b><u>389,676.98</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>419,431.34</u></b>
Expenditures:		
Educational	506.65	
Postage	15.99	
Potter County Fair Giveaway	489.66	
Transfer to Checking Account	362,448.92	
Transfer to Growing Greener	31,060.00	
<b>TOTAL EXPENDITURES</b>		<b>394,521.22</b>
<b>BALANCE, 12/31/2014</b>		<b><u>24,910.12</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>419,431.34</u></b>

**CONSERVATION DISTRICT**  
**FARMLAND PRESERVATION BOARD SAVINGS**  
**2014 AUDIT**

Balance, 12/31/2013		<b>1,432.38</b>
Receipts:		
Interest	1.43	
<b>TOTAL RECEIPTS</b>		<b><u>1.43</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>1,433.81</u></b>
Expenditures:		
Transfer to Checking	0.00	
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>1,433.81</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,433.81</u></b>

**CONSERVATION DISTRICT PETTY CASH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>0.00</b>
Receipts:		
Deposits	198.46	
<b>TOTAL RECEIPTS</b>		<b><u>198.46</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 198.46</u></b>
Expenditures:		
Postage	5.95	
Supplies/Office	5.66	
Supplies/Misc.	86.85	
<b>TOTAL EXPENDITURES</b>		<b>98.46</b>
<b>BALANCE, 12/31/2014</b>		<b><u>100.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 198.46</u></b>

**CONSERVATION DISTRICT**  
**6 TO 12 MONTHS JUMBO CD/309663726**  
**MATURITY 3/12/2015**  
**2014 AUDIT**

Balance, 2014	150,000.00
Interest, 2014	<u>526.15</u>
<b>Balance, 12/31/2014</b>	<b><u>\$ 150,526.15</u></b>

**COOPERATIVE EXTENSION OFFICE**  
**2014 AUDIT**

Balance, 12/31/2013		<b>70,237.80</b>
Receipts:		
County of Potter	105,800.00	
Deposits	1,882.23	
Interest	90.03	
<b>TOTAL RECEIPTS</b>		<b><u>107,772.26</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 178,010.06</u></b>
Expenditures:		
Insurance	1,193.00	
Personnel	46,169.22	
Publications/Demonstrations	1,051.09	
Office Supplies/Leases	12,662.23	
Operations	26,478.18	
Staff Travel	15,355.90	
Utilities	4,586.07	
<b>TOTAL EXPENDITURES</b>		<b>107,495.69</b>
<b>BALANCE, 12/31/2014</b>		<b><u>70,514.37</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 178,010.06</u></b>

**ANNETTE EASTON**  
**MAGISTERIAL DISTRICT JUDGE 55-3-01**  
**GENERAL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		7,531.33
Receipts:		
Deposits	163,058.79	
Interest	7.17	
Void Checks	10.64	
<b>TOTAL RECEIPTS</b>		<b><u>163,076.60</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>170,607.93</u></b>
Expenditures:		
County of Potter	24,358.77	
MJ-IOTA	7.17	
Restitutions/Refunds	10,038.39	
Server Fee	2,109.99	
State of PA	120,748.49	
Returned Deposits	720.02	
Fines & Civil Awards:		
Austin Borough	501.39	
Coudersport Borough	2,268.97	
Eulalia Township	338.78	
Homer Township	24.87	
Keating Township	26.07	
Sweden Township	7,305.64	
Wharton Township	900.00	
Austin School	63.00	
Coudersport School	50.52	
<b>TOTAL EXPENDITURES</b>		<b>169,462.07</b>
<b>BALANCE, 12/31/2014</b>		<b>4,571.02</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,425.16)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>170,607.93</u></b>



**ANNETTE EASTON**  
**MAGISTERIAL DISTRICT JUDGE 55-3-01**  
**PETTY CASH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>356.42</b>
Receipts:		
Deposits	1,200.00	
<b>TOTAL RECEIPTS</b>		<b><u>1,200.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>1,556.42</u></b>
Expenditures:		
Postage	1,214.07	
<b>TOTAL EXPENDITURES</b>		<b>1,214.07</b>
<b>BALANCE, 12/31/2014</b>		<b><u>342.35</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,556.42</u></b>

**DELORES WEISS**  
**MAGISTERIAL DISTRICT JUDGE 55-4-03**  
**GENERAL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		512.22
Receipts:		
Deposits	187,605.13	
Interest	4.06	
Void Checks	143.81	
<b>TOTAL RECEIPTS</b>		<b><u>187,753.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>188,265.22</u></b>
Expenditures:		
County of Potter	25,140.81	
MJ-IOTA	4.03	
Restitutions/Refunds	9,486.14	
Server Fee	1,345.09	
State of PA	137,543.70	
Fines & Civil Awards:		
Galeton Borough	5,757.24	
Ulysses Borough	434.10	
Abbott Township	324.73	
Bingham Township	311.89	
Harrison Township	2,828.47	
Hector Township	385.02	
Pike Township	172.74	
Sweden Township	42.37	
Ulysses Township	300.00	
West Branch Township	170.25	
Northern Potter School	733.59	
Ulysses Library	69.72	
Returned Deposits	666.99	
Deposit Slips	48.30	
<b>TOTAL EXPENDITURES</b>		<b>185,765.18</b>
<b>BALANCE, 12/31/2014</b>		<b>5,991.45</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,491.41)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>188,265.22</u></b>

**DELORES WEISS**  
**DISTRICT JUSTICE 55-4-03**  
**PETTY CASH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>284.96</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>1,284.96</u></b>
Expenditures:		
Postage	1,136.06	
Supplies	76.52	
Garbage	11.30	
<b>TOTAL EXPENDITURES</b>		<b>1,223.88</b>
<b>BALANCE, 12/31/2014</b>		<b><u>61.08</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,284.96</u></b>

**KARI MCCLEAF**  
**DISTRICT JUSTICE 55-4-01**  
**GENERAL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>1,086.89</b>
Receipts:		
Deposits	99,472.29	
Interest	1.55	
<b>TOTAL RECEIPTS</b>		<b><u>99,473.84</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>100,560.73</u></b>
Expenditures:		
County of Potter	12,088.65	
MJ-IOTA	1.32	
Restitutions/Refunds	5,902.01	
Server Fees	1,200.79	
State of PA	76,311.01	
Bank Service Fees	32.00	
Fines & Civil Awards:		
Austin Borough	154.34	
Coudersport Borough	277.38	
Oswayo Borough	116.18	
Shinglehouse Borough	1,094.03	
Allegany Township	37.77	
Clara Township	10.56	
Genesee Township	394.02	
Hebron Township	75.00	
Oswayo Township	73.50	
Roulette Township	755.09	
Sharon Township	122.26	
Sweden Township	23.30	
Oswayo Valley School	251.91	
Returned Deposits	167.50	
<b>TOTAL EXPENDITURES</b>		<b>99,088.62</b>
<b>BALANCE, 12/31/2014</b>		<b>2,846.46</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,374.35)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>100,560.73</u></b>

**KARI MCCLEAFT**  
**DISTRICT JUSTICE 55-4-01**  
**PETTY CASH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>100.71</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>1,500.71</u></b>
Expenditures:		
Garbage/Supplies	167.92	
Postage	1,120.39	
<b>TOTAL EXPENDITURES</b>		<b>1,288.31</b>
<b>BALANCE, 12/31/2014</b>		<b><u>212.40</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>1,500.71</u></b>

**HUMAN SERVICES GENERAL & PAYROLL FUND**  
**2014 AUDIT**

Balance, 12/31/2013		<b>(148,213.40)</b>
Receipts:		
Transfers from MMI to General Fund	5,278,936.07	
Transfer to Payroll Account	42,049.68	
Interest	158.68	
Void Checks	95.78	
<b>TOTAL RECEIPTS</b>		<b><u>5,321,240.21</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>5,173,026.81</u></b>
Salaries & Benefits:		
Salaries	1,995,480.86	
Western PA Teamsters	553,902.89	
Employer's Share of FICA/Medicare	153,392.21	
Life Insurance	2,139.26	
P.C. Employee's Retirement Fund	95,566.90	
Unemployment Compensation (CCAP)	33,835.61	
Insurance (PCORP)	5,008.00	
Workmen's Compensation (PCOMP)	14,061.00	
Programs:		
Aging	424,667.38	
Administrative Expense	48,971.57	
Children & Youth	393,120.85	
Coordinated Services	160,749.21	
Drug & Alcohol	139,368.92	
MH	421,993.09	
MR	305,014.18	
MA	110,360.62	
Other Expenditures:		
County of Potter (TA Loan)	300,000.00	
County of Potter (Interest on TA Loan)	4,107.20	
County of Potter (Roof Loan)	30,000.00	
County of Potter Maintenance	36,120.00	
Utilities	40,529.67	
US Treasury (Unclaimed Property)	179.84	
Bank Fees	480.00	
<b>TOTAL EXPENDITURES</b>		<b>5,269,049.26</b>
<b>BALANCE, GENERAL FUND, 12/31/2014</b>		<b>6,034.36</b>
<b>BALANCE, PAYROLL ACCOUNT, 12/31/2014</b>		<b>500.00</b>
<b>ACCOUNTS PAYABLE</b>		<b>(102,870.82)</b>
<b>PREPAIDS</b>		<b><u>314.01</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCES</b>		<b>\$ <u>5,173,026.81</u></b>

**HUMAN SERVICES INVESTORS SAVINGS**  
**2014 AUDIT**

Balance, 12/31/2013		<b>32,583.96</b>
Receipts:		
Deposits	2,632,209.55	
Early Intervention	247,924.72	
Drug & Alcohol	236,800.10	
Food Program	29,940.42	
Intellectual Disabilities	82,498.99	
Mental Health	41,029.39	
Potter County Appropriations	512,000.00	
Potter County (TA Loan)	300,000.00	
MATP	431,390.32	
Children & Youth	800,071.84	
Interest	291.96	
<b>TOTAL RECEIPTS</b>		<b><u>5,314,157.29</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b>\$ <u>5,346,741.25</u></b>
Expenditures:		
Transfer to General Fund	5,278,936.07	
Transfer to Payroll Account	42,049.68	
<b>TOTAL EXPENDITURES</b>		<b>5,320,985.75</b>
<b>BALANCE, 12/31/2014</b>		<b><u>25,755.50</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b>\$ <u>5,346,741.25</u></b>

**HUMAN SERVICES MENTAL HEALTH CASH ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>180,698.32</b>
Receipts:		
Deposits	59,940.40	
Interest	206.23	
<b>TOTAL RECEIPTS</b>		<b><u>60,146.63</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 240,844.95</u></b>
Expenditures:		
Transfer to Investor Savings	41,029.39	
<b>TOTAL EXPENDITURES</b>		<b>41,029.39</b>
<b>BALANCE, 12/31/2014</b>		<b><u>199,815.56</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 240,844.95</u></b>

**HUMAN SERVICES FOOD PROGRAM**  
**2014 AUDIT**

Balance, 12/31/2013		<b>5,008.22</b>
Receipts		
Deposits	24,950.91	
Interest	2.33	
<b>TOTAL RECEIPTS</b>		<b><u>24,953.24</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 29,961.46</u></b>
Expenditures:		
Transfer to Investors	29,940.42	
<b>TOTAL EXPENDITURES</b>		<b>29,940.42</b>
<b>BALANCE, 12/31/2014</b>		<b><u>21.04</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 29,961.46</u></b>



**HUMAN SERVICES EARLY INTERVENTION**  
**2014 AUDIT**

Balance, 12/31/2013		<b>73,766.77</b>
Receipts:		
Deposits	213,623.52	
Interest	59.41	
<b>TOTAL RECEIPTS</b>		<b><u>213,682.93</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 287,449.70</u></b>
Expenditures:		
Transfer to Investors	247,924.72	
<b>TOTAL EXPENDITURES</b>		<b>247,924.72</b>
<b>BALANCE, 12/31/2014</b>		<b><u>39,524.98</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 287,449.70</u></b>

**HUMAN SERVICES INTELLECTUAL DISABILITIES**  
**2014 AUDIT**

Balance, 12/31/2013		<b>94,262.45</b>
Receipts:		
Deposits	78,367.79	
Interest	89.26	
<b>TOTAL RECEIPTS</b>		<b><u>78,457.05</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 172,719.50</u></b>
Expenditures:		
Transfer to Investors	82,498.99	
<b>TOTAL EXPENDITURES</b>		<b>82,498.99</b>
<b>BALANCE, 12/31/2014</b>		<b><u>90,220.51</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 172,719.50</u></b>

**HUMAN SERVICES DRUG & ALCOHOL ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>16,689.68</b>
Receipts:		
Deposits	179,255.00	
Interest	14.79	
<b>TOTAL RECEIPTS</b>		<b><u>179,269.79</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 195,959.47</u></b>
Expenditures:		
Transfer to Investors	180,598.10	
<b>TOTAL EXPENDITURES</b>		<b>180,598.10</b>
<b>BALANCE, 12/31/2014</b>		<b><u>15,361.37</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 195,959.47</u></b>

**HUMAN SERVICES HATP ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>334.86</b>
Receipts:		
Deposits	431,204.00	
Interest	39.72	
<b>TOTAL RECEIPTS</b>		<b><u>431,243.72</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 431,578.58</u></b>
Expenditures:		
Transfer to Investors	431,390.32	
<b>TOTAL EXPENDITURES</b>		<b>431,390.32</b>
<b>BALANCE, 12/31/2014</b>		<b><u>188.26</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 431,578.58</u></b>

**HUMAN SERVICES AGING ACCOUNT**  
**2014 AUDIT**

Balance, 12/31/2013		<b>22,857.82</b>
Receipts:		
Deposits	34,951.87	
Interest	60.72	
<b>TOTAL RECEIPTS</b>		<b><u>35,012.59</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 57,870.41</u></b>
Expenditures:		
Bank Fees	34.00	
<b>TOTAL EXPENDITURES</b>		<b>34.00</b>
<b>BALANCE, 12/31/2014</b>		<b><u>57,836.41</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 57,870.41</u></b>

**HUMAN SERVICES TRANSPORTATION**  
**2014 AUDIT**

Balance, 12/31/2013		<b>4,762.29</b>
Receipts:		
Deposits	25,035.81	
Interest	3.03	
Void Checks	85.50	
Bank Error	.40	
<b>TOTAL RECEIPTS</b>		<b><u>25,124.74</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 29,887.03</u></b>
Expenditures:		
AAA	1,363.65	
MATP	23,671.83	
<b>TOTAL EXPENDITURES</b>		<b>25,035.48</b>
<b>BALANCE, 12/31/2014</b>		<b><u>4,851.55</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 29,887.03</u></b>

**HUMAN SERVICES CHILDREN & YOUTH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>3,607.68</b>
Receipts:		
Deposits	928,692.25	
Interest	68.92	
<b>TOTAL RECEIPTS</b>		<b><u>928,761.17</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 932,368.85</u></b>
Expenditures:		
Transfer to Investors	800,071.84	
<b>TOTAL EXPENDITURES</b>		<b>800,071.84</b>
<b>BALANCE, 12/31/2014</b>		<b><u>132,297.01</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 932,368.85</u></b>

**HUMAN SERVICES PETTY CASH**  
**2014 AUDIT**

Balance, 12/31/2013		<b>386.22</b>
Receipts:		
Deposits	708.99	
<b>TOTAL RECEIPTS</b>		<b><u>708.99</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$ 1,095.21</u></b>
Expenditures:		
Children & Youth	175.00	
Coordinated Services	120.00	
Drug & Alcohol	9.54	
Human Services	153.35	
Mental Health	137.32	
<b>TOTAL EXPENDITURES</b>		<b>595.21</b>
<b>BALANCE, 12/31/2014</b>		<b><u>500.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$ 1,095.21</u></b>

## AUDITOR'S FINDINGS & OPINIONS

### FINDINGS:

- Cash balances agree with bank statements.
- Income agrees with Revenue receipts.
- Invoices approved satisfactory against General Ledger.
- Revenue budgeted was \$8,641,176.00, actual received was \$8,420,021.38 (this includes \$100,000.00 borrowed in Tax Anticipation over budget). Expenditures budgeted was \$8,641,176.00 actual expenses were \$8,620,154.51 (this includes \$268,480.02 accrued vacation and sick pay liability not expended in current year).  
\*See pages 15 & 16 for complete detail.

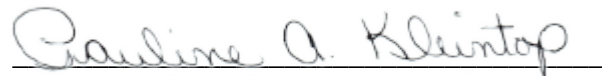
### OPINIONS:

- We continue to see a lapse in backup receipts for credit card purchases and detailed meal receipts.
- Inventory should be kept in each department. Suggest through computer program.

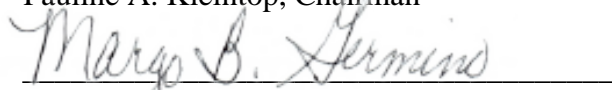
We, the undersigned, duly elected Auditors, do hereby certify that the foregoing report has been prepared from the known and available original books and have audited, adjusted and settled the accounts of the County of Potter. We have carefully examined all accounts and declare them to be a complete 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 2014.

Respectfully Submitted,

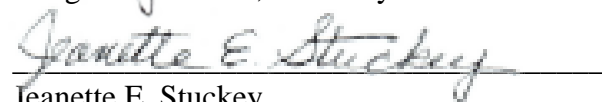
**BOARD OF POTTER COUNTY AUDITORS**



Pauline A. Kleintop, Chairman



Margo B. Germino, Secretary



Jeanette E. Stuckey