

POTTER COUNTY



2016 AUDIT

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2016 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 2016. 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.

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

DETAILED STATEMENT OF COUNTY
GENERAL FUND RECEIPTS

Balance, 12/31/2015		17,783,541.66
Assets:		
Assets Accumulated	55,370.66	
Depreciation	(716,627.68)	
TOTAL ASSETS		<u>(661,257.02)</u>
TOTAL BALANCE & ASSETS		<u>\$17,122,284.64</u>
Taxes:		
Real Estate Taxes, Current Duplicate	5,183,483.60	
Real Estate, Delinquent	427,212.63	
Hotel Excise Tax	1,484.86	
TOTAL TAXES		5,612,181.09
INTEREST ON INVESTMENTS		1,871.83
RENT OF BUILDINGS		154,716.96
Grants and Gifts:		
Civil Defense (DES)	81,683.38	
Adult Probation OSP Supervision	16,519.83	
Grant in Aid (Juvenile)	49,242.00	
Grant in Aid (Adult Probation)	38,139.50	
IP Grant	22,946.01	
Grants to Courts	48,880.00	
District Attorney State Reimbursement	114,121.80	
Domestic Relation IV-D	170,305.12	
Gas Well Impact Fees	220,000.00	
Keep PA Beautiful	800.00	
Military Affairs	150.00	
TOTAL GRANTS & GIFTS		762,787.64
Payments in Lieu of Taxes:		
Conservation & Natural Resources	322,351.50	
State Game Lands	22,435.59	
Fish Commission Properties	810.00	
Public Utility Taxes	6,209.08	
Fee for Service (Time Warner)	24,783.76	
TOTAL PAYMENTS IN LIEU OF TAXES		376,589.93

Department Earnings:

Adult Probation Supervision Fees	1,094.00	
Adult Probation	6,500.00	
Juvenile Probation	17,472.19	
Assessments	12,170.15	
Coroner	2,170.94	
Court costs, etc.	20,676.32	
District Attorney	2,024.05	
Jail Room & Board/Cost Recovery	54,366.66	
GIS	42,960.45	
Communications	19,950.00	
Magisterial District Judges	66,054.66	
Planning	4,293.00	
Prothonotary/Orphans Court	32,809.77	
Prothonotary Criminal Master Account	139,041.23	
Register & Recorder	154,204.64	
Sheriff	66,974.02	
Tax Claim Bureau	198,383.42	
Treasurer	22,544.00	
Department of Emergency Services	133.57	
TOTAL DEPARTMENT EARNINGS		863,823.07

Miscellaneous Revenue:

Gas Well Rental (National Fuel)	152.30	
Human Service Retirement Actuary	99,097.00	
Miscellaneous	7,865.26	
Insurance	137,456.54	
Sale of Property/Supplies/Equipment	21.00	
State Tax Equalization	38.00	
Tax Anticipation Loan	360,000.00	
Courthouse Bell	8,000.00	
Women's Rehabilitation Center (Rent)	12,545.00	
TOTAL MISCELLANEOUS REVENUE		625,175.10

Department Reimbursements:

Human Service Maintenance	36,120.00	
Human Service Solicitor	16,000.00	
Liquid Fuels Administrative Fee	4,899.00	
Human Services Roof Loan	25,397.92	
911 Wireless Fund	6,000.00	
HazMat (LEPC)	9,983.28	
TOTAL DEPARTMENT REIMBURSEMENTS		98,400.20

TOTAL RECEIPTS **8,495,545.82**

TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS **\$25,617,830.46**

DETAILED STATEMENT OF COUNTY GENERAL FUND EXPENDITURES
ADMINISTRATIVE DEPARTMENTS

Commissioners:

Salary of Commissioners	146,345.16
Salary of Clerical Staff	114,427.56
Benefits	87,460.38
Association Dues	8,399.00
Transfer to Operational Reserve Fund	1,000.00
Conference & Training	1,798.15
Contracted Services	11,335.60
Office Expenditures	13,865.04
Special Projects	10,000.00
Travel	11,212.34

TOTAL COMMISSIONERS

405,843.23

Solicitor:

Contracted Services	62,000.00
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TOTAL SOLICITOR

62,000.00

Information Technology:

Salary	57,243.16
Benefits	19,582.23
Contracted Services	28,880.00
Office Expenditures	18,345.69
Travel	289.50

TOTAL INFORMATION TECHNOLOGY

124,340.58

County Buildings:

Salary of Staff	152,334.22
Benefits	98,374.94
Courthouse Bell	8,000.00
On Call Pay	1,200.00
Transfer to Operational Reserve Fund	10,000.00
Contracted Services	13,945.46
Maintenance & Repairs	19,158.88
Materials & Supplies	12,113.11
Purchase of Equipment	3,817.85
Travel/Fuel	5,104.14
Utilities	354.53
Conference & Training	463.20
Telephone/Advertisement	1,902.41

TOTAL COUNTY BUILDINGS

326,768.74

Voter Registration:		
Salary of Staff	22,297.94	
Benefits	9,467.95	
Contracted Services	188.77	
Conference & Training	157.50	
Office Expenditures	2,855.32	
Travel	393.03	
TOTAL VOTER REGISTRATION		35,360.51
Elections:		
Salary of Staff	50,634.21	
Benefits	9,468.83	
Conference & Training	182.50	
Contracted Services	18,996.94	
Office Expenditures	10,179.20	
Rent	1,500.00	
Travel	3,066.04	
Capital Outlay	225.00	
TOTAL ELECTIONS		94,252.72
Assessment:		
Salary of Officers	66,794.52	
Salary of Staff	21,229.74	
Benefits	59,313.75	
Transfer to Operational Reserve Fund	2,000.00	
Conference & Training	820.00	
Contracted Services	10,361.35	
Dues	260.00	
Office Expenditures	3,046.49	
Travel	1,598.43	
TOTAL TAX ASSESSMENT		165,424.28
Mapping/GIS:		
Director Salary	62,500.45	
Benefits	13,566.12	
Association Dues	200.00	
Contracted Services	25,480.00	
Conference & Training	169.00	
Office Expenditures	6,058.71	
Travel	1,491.92	
Capital Outlay	3,087.95	
TOTAL MAPPING/GIS		112,554.15

Treasurer:		
Salary of Officer	48,781.72	
Salary of Deputy/Staff	33,642.69	
Benefits	37,623.86	
Conference & Training	400.00	
Contracted Services	1,425.75	
Dues	400.00	
Office Expenditures	1,458.99	
Travel	1,030.95	
TOTAL TREASURER		124,763.96
Tax Claim Bureau:		
Salary of Officers	3,865.94	
Salary of Clerks	45,219.92	
Benefits	25,569.16	
Contracted Services	13,544.24	
Dues	125.00	
Office Expenditures	28,335.49	
Judicial Tax Sale	5,946.06	
Transfer to Operational Reserve Fund	1,500.00	
TOTAL TAX CLAIM BUREAU		124,105.81
Tax Collectors:		
Commission on Taxes	83,890.00	
FICA	6,424.65	
Office Expenditures	5,015.37	
TOTAL TAX COLLECTORS		95,330.02
Auditors:		
Salaries	68,410.61	
Benefits	37,775.70	
Conference & Training	1,080.00	
Dues	400.00	
Office Expenditures	360.94	
Publishing Report	555.75	
Travel	11,410.50	
TOTAL AUDITORS		119,993.50
Single Audit:		
State Conducted	22,425.00	
TOTAL SINGLE AUDIT		22,425.00
Planning & Zoning:		
Salary of Director	20,203.29	
Salary of Clerk	23,656.85	
Benefits	19,061.15	
Contracted Services	387.93	
Dues	1,000.00	
Office Expenditures	5,670.86	
Travel	425.00	
TOTAL PLANNING & ZONING		70,405.08

Register of Wills & Recorder of Deeds:		
Salary of Register & Recorder	55,749.98	
Salary of Deputies	66,996.11	
Benefits	54,614.28	
Capital Outlay	4,875.00	
Dues	800.00	
Transfer to Operational Reserve Fund	5,000.00	
Contracted Services	24,861.52	
Office Expenditures	5,282.48	
Travel	203.40	
TOTAL REGISTER & RECORDER		218,382.77
Gunzburger Building:		
Contracted Services	25,566.84	
Materials & Supplies	29,270.22	
Telephone	37,822.35	
Utilities	90,602.78	
Transfer to Operational Reserve Fund	21,640.00	
TOTAL GUNZBURGER BUILDING		204,902.19
Mapleview Complex:		
Contracted Services	958.05	
Materials & Supplies	2,693.51	
Utilities	5,439.74	
Veterans Affairs Clinic Communications	2,640.46	
TOTAL MAPLEVIEW COMPLEX		11,731.76
Courthouse Building:		
Capital Outlay	5,947.31	
Contracted Services	26,726.97	
Materials & Supplies	20,620.02	
Utilities	26,807.89	
TOTAL COURTHOUSE BUILDING		80,102.19
Modulars:		
Contracted Services	816.85	
Materials & Supplies	2,567.74	
Utilities	15,819.59	
Transfer to Operational Reserve Fund	1,000.00	
TOTAL MODULAR BUILDINGS		20,204.18
EMA/Maintenance Storage Building:		
Materials & Supplies	240.42	
Utilities	1,671.83	
TOTAL EMA/MAINTENANCE STORAGE BUILDING		<u>1,912.25</u>
TOTAL GENERAL GOVERNMENT EXPENDITURES		<u>\$2,420,802.92</u>

Sheriff:

Salary of Sheriff	51,103.81
Salary of Deputies/Secretary	97,745.12
Benefits	38,828.23
Conference & Training	90.00
Dues	584.00
Contracted Services	7,988.00
Office Expenditures	6,484.66
Travel	4,712.79
Uniforms	1,526.25
Capital Outlay	25,575.66
Vehicle Lease/Maintenance	627.58

TOTAL SHERIFF**235,266.10****Security Guards:**

Salary of Guards	42,003.81
Benefits	4,619.47
Uniforms	232.08

TOTAL SECURITY GUARDS**46,855.36****Coroner:**

Salary of Coroner	21,161.14
Benefits	16,762.49
Dues	400.00
Conference & Training	1,540.00
Contracted Services	5,265.49
Office Expenditures	843.55
Post Mortem Expenditures	3,975.00
Viewings & Investigations	1,200.00
Travel	1,048.19
Autopsies	400.00

TOTAL CORONER**52,595.86****Prothonotary/Clerk of Courts:**

Salary of Prothonotary	55,749.98
Salary of Deputy/Clerks	63,235.45
Benefits	55,063.03
Dues	800.00
Contracted Services	20,940.00
DUI Lab Fees	3,940.00
NMS Fees	9,527.00
Office Expenditures	13,605.80
Travel	148.29

TOTAL PROTHONOTARY/CLERK OF COURTS**223,009.55**

Domestic Relations:

Salary of Officer	47,047.26
Salary of Staff	74,751.27
Benefits	64,385.62
Dues	60.00
Conference & Training	350.00
Contracted Services	3,930.60
Office Expenditures	13,724.81
Rent	11,400.00
Utilities/Telephone	11,286.56
Travel	2,332.59
Transfer to Operational Reserve Fund	1,000.00

TOTAL DOMESTIC RELATIONS**230,268.71****Public Defender:**

Salary of Public Defender	60,807.81
Salary of Clerk	27,191.04
Benefits	38,087.14
Contracted Services	29,000.01
Court Appointed Counsel Fees	33,502.38
Dues	490.00
Office Expenditures	1,804.90
Psychological/Medicals	3,696.70
Murder Trials	3,035.85
Travel	834.00

TOTAL PUBLIC DEFENDER**198,449.83****District Attorney:**

Salary of District Attorney	175,572.02
Salary of Assistant District Attorney	31,076.50
Salaries of Clerks	52,053.22
Benefits	67,738.25
Conference & Training	1,317.13
Contracted Services	7,728.45
Dues	2,570.40
Investigations/Communications	6,250.67
Office Expenditures	5,168.87
Prisoner Transport	400.00
Travel	4,593.75
Victim Services Materials/Supplies	433.09

TOTAL DISTRICT ATTORNEY**354,902.35****Law Library:**

Books & Updated References	37,378.19
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TOTAL LAW LIBRARY**37,378.19**

Courts:

Salary of Staff	89,252.57
Benefits	37,178.76
Arbitrations	950.00
Contracted Services	20,066.64
Court Appointed Counsel Fees	32,590.57
Dues	370.00
Mediation	8,151.25
Office Expenditures	9,253.90
Psychological/Medicals	1,444.55
CJAB Training Grant	1,500.00
Travel	129.12
Transcript Fees	798.95

Jury Expenditures:

Fees & Mileage	10,733.71
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TOTAL COURTS

212,420.02

Magisterial District Judge Annette Easton:

Income to County: **\$25,071.34**

Expenditures to County:

Salary of Staff	46,259.67
Benefits	33,799.85
Bond	100.00
Constable Fees	331.58
Contracted Services	922.25
Office Expenditures	4,321.32
Petty Cash	1,400.00
Rent	7,575.00
Utilities/Telephone	2,048.61
Travel	44.00

TOTAL MDJ ANNETTE EASTON

96,802.28

Magisterial District Judge Kari McCleaff:

Income to County: **\$15,501.08**

Expenditures to County:

Salary of Staff	21,930.32
Benefits	16,805.59
Constable Fees	16.25
Contracted Services	1,459.29
Office Expenditures	3,594.41
Petty Cash	1,000.00
Rent	7,450.00
Travel	38.50
Utilities/Telephone	6,039.60
Bonds	100.00

TOTAL MDJ KARI McCLEAFT

58,433.96

Magisterial District Judge Delores Weiss:

Income to County: **\$25,482.24**

Expenditures to County:

Salary of Staff	27,373.21
Benefits	17,236.74
Constable Fee	199.94
Contracted Services	4,700.99
Office Expenditures	3,764.17
Petty Cash	1,500.00
Rent	9,000.00
Travel	47.00
Telephone/Utilities	5,465.57

TOTAL MDJ DELORES WEISS

69,287.62

TOTAL JUDICIAL EXPENDITURES

\$1,815,669.83

Adult Probation:

Salary of Officer	72,569.80
Salary of Staff	157,711.14
Salary of Clerical Staff	21,102.69
Salary/On Call	15,936.83
Benefits	113,103.34
Conference & Training	625.14
Communications	288.00
Contracted Services	14,948.60
Dues	895.00
CCAP Pre-Trial Project	10,105.70
Court Reporting Network	1,925.00
In House Detention	888.75
Office Expenditures	5,705.38
Toxicology	2,525.00
Transfer to Operational Reserve Fund	1,000.00
Travel	3,687.01

IP Grant:

Consultants	4,506.01
Supplies & Operating Expense	7,148.25
Treatment	7,645.55
Travel (Gas Cards)	6,872.50
	500.00

TOTAL ADULT PROBATION

449,689.69

Juvenile Probation:

Salary of Officers	18,011.98
Salary of Clerical Staff	89,493.44
Benefits	49,026.11
Communications	72.00
Conference & Training	718.79
Contracted Services	768.40
Office Expenditures	1,715.89
Toxicology	150.00
Travel	3,690.80

TOTAL JUVENILE PROBATION

163,647.41

County Jail:

Salary of Officers/Staff/Clerks	676,484.84
Benefits	241,948.17
Conference & Training	3,688.50
Contracted Services	63,986.25
Office Expenditures	27,568.36
Prisoner Board Expenditures	185,007.48
Prisoner Medical Expenditures	54,553.74
Uniforms	4,823.83
Utilities/Telephone	63,639.87
Travel	2,472.23
Transfer to Operational Reserve Fund	1,500.00

TOTAL COUNTY JAIL**1,325,673.27****TOTAL CORRECTIONS EXPENDITURES****\$1,939,010.37****Communications:**

Salary of Staff	43,541.98
Benefits	33,747.42
Transfer to Operational Reserve Fund	10,000.00
Contracted Services	1,996.80
Land Lease	17,201.49
Office Expenditures	1,071.99
Utilities	24,476.31

TOTAL COMMUNICATIONS**132,035.99****Department of Emergency Services:**

Salary of Officer	73,016.84
Salary of Staff	40,406.65
Benefits	43,672.56
Conference & Training	781.47
Contracted Services	4,039.52
Dues	555.00
Office Expenditures	5,075.12
Rent	22,401.96
Travel	3,754.09
Utilities/Telephone	6,904.06

TOTAL DEPARTMENT OF EMERGENCY SERVICES**200,607.27****Military Affairs:**

Salary of Officer	17,743.41
Benefits	1,851.63
Burial of Vets/Flags/Headstone Base	5,717.60
Conference & Training	150.00
Veterans Programs	156.27
Dues	200.00
Offices Expenditures	1,891.65
Travel	192.00

TOTAL MILITARY AFFAIRS**27,902.56**

Veterans Affairs Clinic/Cooperative Extension:		
Office Expenditures	587.73	
Utilities	5,557.04	
Appropriations	9,233.33	
Contracted Services	350.00	
TOTAL VA CLINIC/COOPERATIVE EXTENSION		15,728.10

Employers Share of Benefits:		
Building/Equipment	139,500.00	
CCAP (PA UC)	2,110.38	
Retirement Fund Contribution	241,700.00	
Other	3,527.00	
TOTAL EMPLOYER SHARE OF BENEFITS		386,837.38

Appropriation Expenses:		
Area Transportation Authority	27,310.50	
Austin Dam Memorial Association	1,500.00	
Community Economic Development	20,000.00	
Conservation	45,000.00	
Education Council	37,500.00	
Fairgrounds	1,000.00	
Farmland Preservation	10,000.00	
Historic & Civic	3,000.00	
Hospice	1,000.00	
Human Services	688,000.00	
Libraries	50,000.00	
North Fork Dam	8,000.00	
Pennsylvania Wilds Initiative	1,500.00	
Saulter Preserve	1,500.00	
A Way Out	3,000.00	
Cooperative Extension	101,566.68	
TOTAL APPROPRIATION EXPENSES		999,877.18

Miscellaneous Expenses:		
County Match/JAIBG	11,112.00	
DUI Program	1,000.00	
Reimbursements/Refunds	1,192.29	
Sinking Fund	7,933.92	
TOTAL MISCELLANEOUS EXPENSES		21,238.21

Loan Payments:		
Tax Anticipation		
Principal (Potter County)	360,000.00	
Interest (Potter County)	5,022.17	
EMA/Maintenance Storage Building		
Principal	16,769.59	
Interest	1,575.05	
Human Services Roof Loan		
Principal	26,944.87	
Interest	403.26	
TOTAL LOAN PAYMENTS		410,714.94

Capital Projects:		
Judicial Services	125,000.00	
Women’s Rehabilitation Center –Rent	294,996.00	
TOTAL CAPITAL PROJECTS		<u>419,996.00</u>
TOTAL OTHER EXPENDITURES		<u>\$2,614,937.63</u>
TOTAL BALANCE OF EXPENDITURES		\$8,790,420.75
Capital Assets, 12/31/2016	16,047,657.67	
Balance in Checking Account, 12/31/2016	828,109.57	
Balance in Payroll Account, 12/31/2016	0.00	
Accounts Receivable	483,830.31	
Accounts Payable	(555,901.04)	
Due from Other Funds	1,497.04	
Prepaid Expense	22,216.16	
GENERANL FUND BALANCE, 12/31/2016		<u>16,827,409.71</u>
TOTAL EXPENDITURES & BALANCE		<u>\$25,617,830.46</u>

COUNTY REVENUES BUDGET
2016 AUDIT

	BUDGET	ACTUAL
Human Services	79,287.00	77,517.92
Veterans Affairs Revenue	0.00	150.00
GIS Department	48,000.00	42,960.45
Communications	9,000.00	19,950.00
DES	79,150.00	81,816.95
Liquid Fuels	4,600.00	4,899.00
Haz Mat (LEPC)	0.00	9,983.28
Potter County 911	0.00	6000.00
Real Estate-Delinquent	505,000.00	427,212.63
Real Estate-Current	5,275,131.00	5,183,483.60
Hotel Tax Income	1,200.00	1,484.86
Court Costs, etc.	22,550.00	20,676.32
Planning/Subdivision Fees	15,065.00	4,293.00
Retirement Actuary	120,000.00	99,097.00
Interest on Bank Balances	2,000.00	1,871.83
Rent: Buildings/Property	153,202.00	154,716.96
Adult Probation	97,014.00	68,679.51
Juvenile Probation Program	36,500.00	66,714.19
Courts	75,000.00	48,880.00
Domestic Relations IV-D	160,000.00	170,305.12
District Attorney	115,122.00	116,145.85
911 Program	98,224.00	0.00
Adult Probation/OSP Supervision	25,000.00	16,519.83
Treasurer	20,100.00	22,544.00
Recorder of Deeds	125,000.00	154,204.64
Sheriff	155,000.00	121,340.68
Coroner	2,750.00	2,170.94
Prothonotary/Orphans Court	44,700.00	32,809.77
Gas Well Impact Fee	235,000.00	220,000.00
District Justice	69,000.00	66,054.66
Elections	1,200.00	0.00
Criminal Master Account	208,225.00	139,041.23
Tax Claim Bureau-Fees & Costs	252,500.00	198,383.42
Assessment Fees	20,000.00	12,170.15
Conservation & Natural Resources/Forestry	323,000.00	322,351.50
State Game Lands	22,436.00	22,435.59
Fish Commissions Properties	810.00	810.00
Fees for Services	24,784.00	24,783.76
Public Utility Realty Tax	6,500.00	6,209.08
State Tax Equalization Board	500.00	38.00
Gas Well Rental	325.00	152.30
Sale of Property, etc.	3,500.00	21.00
Other Miscellaneous Revenue	5,000.00	16,665.26
Insurance	86,270.00	137,456.54
Tax Anticipation Loan	500,000.00	360,000.00
Women's Rehabilitation Center	50,000.00	12,545.00
Capital Reserve	25,000.00	0.00
Operational Reserve	<u>125,000.00</u>	<u>0.00</u>
TOTAL REVENUE	<u>\$9,227,645.00</u>	<u>\$8,495,545.82</u>

COUNTY EXPENDITURES BUDGET
2016 AUDIT

	BUDGET	ACTUAL
Commissioners	403,902.00	405,843.23
Solicitor	62,000.00	62,000.00
Information Technology	117,052.00	124,340.58
County Property	368,424.00	331,768.74
Voter Registration	42,124.00	35,360.51
Elections	135,524.00	94,252.72
Assessment	165,135.00	165,424.28
Mapping/GIS	137,074.00	112,554.15
Treasurer	132,573.00	124,763.96
Tax Collectors	103,849.00	95,322.97
Tax Claim Bureau	147,819.00	124,105.81
Auditors	142,996.00	142,418.50
Planning	75,963.00	70,405.08
Register & Recorder	212,745.00	213,382.77
Gunzburger Building	232,500.00	204,902.19
911/EMA Building	14,000.00	11,731.76
Courthouse	60,650.00	80,102.19
Modulars	30,925.00	20,204.18
Security Guards	41,508.00	46,855.36
EMA/Maintenance Storage Building	2,650.00	1,912.25
Sheriff	268,765.00	235,266.10
Coroner	54,820.00	52,595.86
Prothonotary/Clerk of Courts	212,834.00	223,009.55
Domestic Relations	248,619.00	230,268.71
Public Defender	190,699.00	198,449.83
District Attorney	345,261.00	354,902.35
Law Library	29,000.00	37,378.19
Courts	228,877.00	212,420.02
DJ Annette Easton, 55-3-01	95,463.00	96,802.28
DJ Kari McCleaff, 55-4-01	59,579.00	58,433.96
DJ Delores Weiss, 55-4-03	71,850.00	69,287.62
Adult Probation	517,843.00	449,689.69
Juvenile Probation	161,147.00	163,647.41
County Jail	1,415,398.00	1,325,673.27
Human Services	525,000.00	688,000.00
ATA	27,311.00	27,310.50
Community Economic Development	35,000.00	20,000.00
Communications	179,916.00	132,035.99
DES	203,881.00	200,607.27
Military Affairs	34,016.00	27,902.56
Employee Benefits	290,000.00	243,810.38
Insurance	152,000.00	143,027.00
Annual Appropriations	118,000.00	118,000.00
Veterans Clinic	7,900.00	6,494.77
Cooperative Extension	110,800.00	110,800.01
Refunds	1,500.00	1,192.29
Conservation District	45,000.00	45,000.00
Reimbursements	10,046.00	20,045.92
Loans	552,963.00	410,714.94
Women's Rehabilitation Center	279,744.00	294,996.00
Capital Projects	<u>125,000.00</u>	<u>125,000.00</u>
TOTAL EXPENDITURES	<u>\$9,227,645.00</u>	<u>\$8,790,413.70</u>

TAX STATEMENT
2016 AUDIT

Assessed Valuation of Potter County:		
Real Estate	341,789,288.00	
TOTAL ASSESSED VALUATION		\$341,789,288.00

Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	16.50	

Current Tax Levy:		
Real Estate	5,639,537.35	
TOTAL CURRENT TAX LEVY		\$5,639,537.35

SINKING FUND LOAN
2016 AUDIT

Year of Issue: 2003	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2015		22,713.54
Principal Paid During, 2016		<u>(7,006.23)</u>
Amount Outstanding, 12/31/2016		<u>\$15,707.31</u>
Interest Paid, 2016	\$927.69	

EMA/MAINTENANCE STORAGE BUILDING LOAN
2016 AUDIT

Year of Issue: 2014	Original Amount: 85,000.00	
Amount Outstanding, 12/31/2015		59,465.93
Principal Paid During, 2016		<u>(16,769.59)</u>
Amount Outstanding, 12/31/2016		<u>\$42,696.34</u>
Interest Paid, 2016	\$1,575.05	

LEPC FORD TRUCK LOAN
2016 AUDIT

Year of Issue: 2012	Original Amount: 23,000.00	
Amount Outstanding, 12/31/2015		12,747.00
Principle Paid During, 2016		<u>(3,316.15)</u>
Amount Outstanding, 12/31/2016		<u>\$9,430.85</u>
Interest Paid, 2016	\$393.29	

HUMAN SERVICES ROOF LOAN
2016 AUDIT

Year of Issue: 2011	Original Amount: 150,000.00	
Amount Outstanding, 12/31/2015		26,757.86
Filing Fee		187.01
Principal Paid During, 2016		<u>(26,757.86)</u>
Filing Fee Paid		<u>(187.01)</u>
Amount Outstanding, 12/31/2016		<u>\$0.00</u>
Interest Paid, 2016	\$403.26	

TAX ANTICIPATION LOAN
2016 AUDIT

Year of Issue: 2016	Original Borrowing Limit Amount: 1,000,000.00	
Potter County Borrowed, 2016		360,000.00
Potter County Human Services Borrowed, 2016		440,000.00
Principal Paid, By Potter County, 2016		<u>(360,000.00)</u>
Principal Paid By Human Services, 2016		<u>(440,000.00)</u>
Amount Outstanding, 12/31/2016		<u>\$0.00</u>
Interest Paid by Potter County, 2016	5,022.17	
Interest Paid by Humans Services, 2016	<u>5,084.34</u>	
	\$10,106.51	
Pay/Off Fee 2016		\$102.00

COUNTY REAL ESTATE TAX
2016 AUDIT

Townships/ Boroughs	* Duplicate Additions Abatements Penalty	Cash Collected	Discount	Returned	* Total
Abbott	182,629.08	168,211.56	2,926.91	11,490.61	182,629.08
Allegany	192,256.68	180,277.63	2,938.70	9,040.36	192,256.69
Austin	84,902.68	65,630.03	983.54	18,289.11	84,902.68
Bingham	221,557.98	204,459.72	3,398.02	13,700.24	221,557.98
Clara	84,810.84	73,773.76	1,321.90	9,715.18	84,810.84
Coudersport Ward 1&2	542,473.71	486,614.21	8,320.26	47,539.24	542,473.71
Eulalia	348,093.23	329,398.32	6,039.42	12,655.49	348,093.23
Galeton Ward 1&2	188,762.19	160,111.80	2,579.15	26,071.24	188,762.19
Genesee	239,210.61	217,214.15	3,805.20	18,191.26	239,210.61
Harrison	298,720.49	264,301.89	4,296.78	30,121.83	298,720.50
Hebron	261,525.40	234,176.74	4,190.86	23,157.83	261,525.43
Hector	192,194.72	173,807.70	3,086.89	15,300.14	192,194.73
Homer	179,498.75	167,112.02	2,951.42	9,435.31	179,498.75
Keating	148,150.62	138,472.93	2,278.11	7,399.60	148,150.64
Oswayo Borough	22,224.84	17,465.55	255.90	4,503.40	22,224.85
Oswayo Township	124,275.62	115,074.72	2,046.87	7,154.03	124,275.62
Pike	148,852.80	137,881.48	2,525.78	8,445.57	148,852.83
Pleasant Valley	42,717.44	38,492.01	693.01	3,630.37	42,815.39
Portage	62,966.42	56,335.64	983.04	5,647.74	62,966.42
Roulette	296,894.00	257,046.86	4,196.44	35,650.67	296,893.97
Sharon	252,537.68	224,050.06	3,658.21	24,829.43	252,537.70
Shinglehouse	153,874.33	133,417.16	2,155.95	18,301.22	153,874.33
Stewardson	73,398.17	70,960.34	1,206.54	1,231.30	73,398.18
Summit	124,478.93	118,651.47	2,140.11	3,687.35	124,478.93
Sweden	321,140.54	290,158.28	4,927.16	26,055.10	321,140.54
Sylvania	74,159.06	68,077.43	1,104.53	4,977.10	74,159.06
Ulysses Borough	113,771.15	101,722.06	1,777.39	10,271.47	113,770.92
Ulysses Township	305,488.24	284,522.78	4,758.61	16,206.91	305,488.30
West Branch	288,577.70	267,642.88	4,871.47	16,063.36	288,577.71
Wharton	144,802.58	138,422.42	2,392.66	3,987.74	144,802.82
TOTALS	<u>\$5,714,946.48</u>	<u>\$5,183,483.60</u>	<u>\$88,810.83</u>	<u>\$442,750.20</u>	<u>\$5,715,044.63</u>

*Difference of \$98.15.
\$97.95 overpayment and .20¢ variations in percentages when balancing.

SAULTER PRESERVE FUND
2016 AUDIT

Balance, 12/31/2015		864.29
Receipts:		
Potter County (Appropriation)	1,500.00	
Interest	.93	
TOTAL RECEIPTS		<u>1,500.93</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,365.22</u>
Expenditures:		
Utilities	272.76	
Materials & Supplies	398.72	
TOTAL EXPENDITURES		671.48
BALANCE, 12/31/2016		1,713.74
ACCOUNTS PAYABLE		<u>(20.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,365.22</u>

SINKING FUND (2003)
2016 AUDIT

Balance, 12/31/2015		124.24
Receipts:		
County of Potter	7,933.92	
Interest	.87	
TOTAL RECEIPTS		<u>7,934.79</u>
TOTAL RECEIPTS & BALANCE		<u>\$8,059.03</u>
Expenditures:		
Principle	7,006.23	
Interest	927.69	
TOTAL EXPENDITURES		7,933.92
BALANCE, 12/31/2016		<u>125.11</u>
TOTAL EXPENDITURES & BALANCE		<u>\$8,059.03</u>

HOTEL EXCISE TAX FUND
2016 AUDIT

Balance, 12/31/2015		211.74
Receipts:		
Deposits	72,954.97	
Interest	12.55	
TOTAL RECEIPTS		<u>72,967.52</u>
TOTAL RECEIPTS & BALANCE		<u>\$73,179.26</u>
Expenditures:		
County of Potter	1,484.86	
Potter County Visitors Association	71,616.99	
TOTAL EXPENDITURES		73,101.85
BALANCE, 12/31/2016		2,384.47
ACCOUNTS RECEIVABLE		14,878.96
ACCOUNTS PAYABLE		<u>(17,186.02)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$73,179.26</u>

FARMLAND PRESERVATION/ ROLL BACK FUND
2016 AUDIT

Balance, 12/31/2015		62,783.82
Receipts:		
Potter County (Appropriation)	10,000.00	
Rollback Tax	3,437.75	
Interest	97.78	
TOTAL RECEIPTS		<u>13,535.53</u>
TOTAL RECEIPTS & BALANCE		<u>\$76,319.35</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>76,319.35</u>
TOTAL EXPENDITURES & BALANCE		<u>\$76,319.35</u>

OPERATIONAL RESERVE FUND
2016 AUDIT

Balance, 12/31/2015		53,099.69
Receipts:		
Prothonotary No-Fault Divorce Fund	180,000.00	
Interest	31.49	
TOTAL RECEIPTS		<u>180,031.49</u>
TOTAL RECEIPTS & BALANCE		<u>\$233,131.18</u>
Expenditures:		
General Fund Accounts Payable	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		178,131.18
ACCOUNTS RECEIVABLE		<u>55,000.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$233,131.18</u>

NORTH FORK DAM FUND
2016 AUDIT

Balance, 12/31/2015		303.74
Receipts:		
Appropriation	8,000.00	
Interest	1.43	
TOTAL RECEIPTS		<u>8,001.43</u>
TOTAL RECEIPTS & BALANCE		<u>\$8,305.17</u>
Expenditures:		
Contracted Services	5,900.00	
Utilities	254.69	
Materials & Supplies	1,155.15	
TOTAL EXPENDITURES		7,309.84
BALANCE, 12/31/2016		1,017.33
ACCOUNTS PAYABLE		<u>(22.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$8,305.17</u>

CAPITAL PROJECTS FUND
2016 AUDIT

Balance, 12/31/2015		130,447.81
Receipts:		
Capital Improvements Fund	125,000.00	
Interest	71.21	
TOTAL RECEIPTS		<u>125,071.21</u>
TOTAL RECEIPTS & BALANCE		<u>\$255,519.02</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>255,519.02</u>
TOTAL EXPENDITURES & BALANCE		<u>\$255,519.02</u>

COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND
2016 AUDIT

Balance, 12/31/2015		0.00
Receipts:		
Deposits (Federal)	99,246.57	
TOTAL RECEIPTS		<u>99,246.67</u>
TOTAL RECEIPTS & BALANCE		<u>\$99,246.67</u>
Expenditures:		
Potter County Redevelopment Authority	20,796.67	
SEDA-COG	81,650.00	
TOTAL EXPENDITURES		102,446.67
BALANCE, 12/31/2016		0.00
ACCOUNTS PAYABLE		<u>(3,200.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$99,246.67</u>

VICTIMS OF JUVENILE OFFENDERS FUND
2016 AUDIT

Balance, 12/31/2015		5,788.75
Receipts:		
Appropriations	10,000.00	
Commonwealth of PA	1,291.00	
Interest	2.98	
TOTAL RECEIPTS		<u>11,293.98</u>
TOTAL RECEIPTS & BALANCE		<u>\$17,082.73</u>
Expenditures:		
Contracted Services	15,922.30	
TOTAL EXPENDITURES		15,922.30
BALANCE, 12/31/2016		10,649.07
ACCOUNTS PAYABLE		(7,930.65)
DUE COUNTY		<u>(1,557.99)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$17,082.73</u>

JUVENILE ACCOUNTABILITY BG FUND
2016 AUDIT

Balance, 12/31/2015		(7,196.57)
Receipts:		
Potter County Appropriation	11,112.00	
Interest	.86	
TOTAL RECEIPTS		<u>11,112.86</u>
TOTAL RECEIPTS & BALANCE		<u>\$3,916.29</u>
Expenditures:		
Salary	2,778.00	
TOTAL EXPENDITURES		2,778.00
BALANCE, 12/31/2016		<u>1,138.29</u>
TOTAL EXPENDITURES & BALANCE		<u>\$3,916.29</u>

RIGHTS AND SERVICE ACT FUND
2016 AUDIT

Balance, 12/31/2015		7,142.38
Receipts:		
Commonwealth of PA	29,538.03	
Fees	3,325.97	
Interest	5.60	
TOTAL RECEIPTS		<u>32,869.60</u>
TOTAL RECEIPTS & BALANCE		<u>\$40,011.98</u>
Expenditures:		
Benefits	3,649.41	
Contracted Services	15,922.30	
Postage	380.00	
Conference & Training	304.58	
Travel	775.22	
TOTAL EXPENDITURES		21,031.51
BALANCE, 12/31/2016		10,578.08
ACCOUNTS RECEIVABLE		13,955.92
ACCOUNTS PAYABLE		(5,528.81)
DUE COUNTY		<u>(24.72)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$40,011.98</u>

COUNTY OFFENDER SUPERVISION FUND
2016 AUDIT

Balance, 12/31/2015		62,343.56
Receipts:		
Clerk of Court Fees	21,729.87	
Interest	37.70	
TOTAL RECEIPTS		<u>21,767.57</u>
TOTAL RECEIPTS & BALANCE		<u>\$84,111.13</u>
Expenditures:		
Equipment Purchases	38,295.00	
Materials & Supplies	260.31	
Potter County Commissioners	10,000.00	
TOTAL EXPENDITURES		48,555.31
BALANCE, 12/31/2016		34,149.60
ACCOUNTS RECEIVABLE		<u>1,406.22</u>
TOTAL EXPENDITURES & BALANCE		<u>\$84,111.13</u>

JUVENILE RESTITUTION FUND
2016 AUDIT

Balance, 12/31/2015		16,231.11
Receipts:		
Deposits	871.91	
Interest	11.61	
TOTAL RECEIPTS		<u>883.52</u>
TOTAL RECEIPTS & BALANCE		<u>\$17,114.63</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		16,242.72
ACCOUNTS RECEIVABLE		<u>871.91</u>
TOTAL EXPENDITURES & BALANCE		<u>\$17,114.63</u>

GAS WELL- HIGHWAY BRIDGE IMPROVEMENT FUND
2016 AUDIT

Balance, 12/31/2015		40,173.93
Receipts:		
Commonwealth of PA	52,216.09	
Interest	26.32	
TOTAL RECEIPTS		<u>52,242.41</u>
TOTAL RECEIPTS & BALANCE		<u>\$92,416.34</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		80,200.25
ACCOUNTS RECEIVABLE		<u>12,216.09</u>
TOTAL EXPENDITURES & BALANCE		<u>\$92,416.34</u>

GAS WELL IMPACT-CAPITAL RESERVE FUND
2016 AUDIT

Balance, 12/31/2015		602,656.88
Receipts:		
Commonwealth of PA (Gas Well)	190,208.72	
Commonwealth of PA (Greenways)	25,000.00	
Interest	435.17	
TOTAL RECEIPTS		<u>215,643.89</u>
TOTAL RECEIPTS & BALANCE		<u>\$818,300.77</u>
Expenditures:		
Community Economic Development	20,000.00	
911 Fund	70,000.00	
Keymark, IMR	6,431.20	
PC Education Council	25,000.00	
Judicial Services	100,000.00	
Capital Projects	100,000.00	
Greenways- Recreation Improvements	9,000.00	
TOTAL EXPENDITURES		330,431.20
BALANCE, 12/31/2016 GAS WELL IMPACT FEE		377,679.57
BALANCE, 12/31/2016 GREENWAYS		<u>110,190.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$818,300.77</u>

COUNTY LIQUID FUELS FUND
2016 AUDIT

Balance, 12/31/2015		59,646.16
Receipts:		
Commonwealth of PA	68,565.04	
Interest	27.70	
TOTAL RECEIPTS		<u>68,592.74</u>
TOTAL RECEIPTS & BALANCE		<u>\$128,238.90</u>
Expenditures:		
Apportioned to Boroughs	10,799.11	
Apportioned to Townships	62,862.91	
Potter County Commissioners	4,899.00	
TOTAL EXPENDITURES		78,561.02
BALANCE, 12/31/2016		<u>49,677.88</u>
TOTAL EXPENDITURES & BALANCE		<u>\$128,238.90</u>
TOTAL UNPAID ENCUMBRANCES:	\$31,730.89	
TOTAL UNENCUMBERED BALANCE:	\$17,946.99	

COUNTY IMPROVEMENT FUND
2016 AUDIT

Balance, 12/31/2015		1,726.13
Receipts:		
Recorder Fees	6,618.00	
Interest	5.24	
TOTAL RECEIPTS		<u>6,623.24</u>
TOTAL RECEIPTS & BALANCE		<u>\$8,349.37</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		7,679.37
ACCOUNTS RECEIVABLE		<u>670.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$8,349.37</u>

VICTIM IMPACT PANEL FUND
2016 AUDIT

Balance, 12/31/2015		10,403.16
Receipts:		
Fees	4,005.00	
TOTAL RECEIPTS		<u>4,005.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$14,408.16</u>
Expenditures:		
Conference & Training	756.35	
TOTAL EXPENDITURES		756.35
BALANCE, 12/31/2016		<u>13,651.81</u>
TOTAL EXPENDITURES & BALANCE		<u>\$14,408.16</u>

EMPLOYEE WELLNESS INITIATIVE FUND
2016 AUDIT

Balance, 12/31/2015		2,992.58
Receipts:		
Interest	2.15	
TOTAL RECEIPTS		<u>2.15</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,994.73</u>
Expenditures:		
TOTAL EXPENDITURES	0.00	0.00
BALANCE, 12/31/2016		<u>2,994.73</u>
TOTAL BALANCE & EXPENDITURES		<u>\$2,994.73</u>

RETIREMENT FUND
2016 AUDIT

Balance, 12/31/2015		\$442,249.61
Receipts:		
Member Contribution	450,009.93	
Accumulated Required Contribution	241,700.00	
Hay Group/Korn Ferry (Wire Transfers)	650,000.00	
Interest	74.39	
TOTAL RECEIPTS		<u>1,341,784.32</u>
TOTAL BALANCE & RECEIPTS		<u>\$1,784,033.93</u>
Expenditures:		
Annuity Payments	672,466.00	
C.S. McKee	69,396.17	
Citizens Bank	31,373.72	
Hay Group/Korn Ferry	18,796.00	
Members Accumulation Withdrawals	583,966.65	
Wells Fargo	20,775.15	
Federal Withholding Tax	19,043.39	
Direct Deposit Service Fee	210.00	
TOTAL EXPENDITURES		1,416,027.08
BALANCE, 12/31/2016		129,904.08
ACCOUNTS RECEIVABLE		241,700.00
ACCOUNTS PAYABLE		<u>(3,597.23)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,784,033.93</u>

POTTER COUNTY

EMPLOYEE'S RETIREMENT FUND 2016 FINANCIAL REPORT
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING
DECEMBER 31, 2016

Total Assets (cost value)-January 1, 2016	<u>\$12,637,897.20</u>
<u>ADDITIONS</u>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	<u>450,009.93</u>
Member purchase of County share of milit. /l.a.	<u>0.00</u>
County contributions	<u>241,700.00</u>
Investment Income:	
Interest	<u>139,178.85</u>
Dividends	<u>166,189.10</u>
Realized capital gain/losses	<u>231,539.56</u>
Net accrued interest/other	<u>(991.08)</u>
Miscellaneous	<u>525,644.89</u>
TOTAL ADDITIONS	<u>+\$1,753,271.25</u>
<u>DEDUCTIONS</u>	
Member contributions refunded	<u>48,024.60</u>
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	<u>1,022,650.63</u>
Death benefits	<u>236,174.53</u>
Administrative expenses	<u>17,796.00</u>
Investment expenses	<u>90,171.32</u>
Miscellaneous	<u>435,662.38</u>
TOTAL DEDUCTIONS	<u>-\$1,850,479.46</u>
<u>NET INCREASE</u>	<u>\$ (97,208.21)</u>
Total Assets (cost value) December 31, 2016	<u><u>\$12,540,688.99</u></u>
Unrealized appreciation/depreciation	<u>2,749,650.44</u>
Total Assets (market value) December 31, 2016	<u><u>\$15,290,339.43</u></u>

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

STATEMENT OF PLAN ASSETS AND LIABILITIES - AS OF DECEMBER 31, 2016

<u>ASSETS</u>	COST VALUE	MARKET VALUE
Cash and Short-Term Investments	\$ <u>1,177,470.65</u>	\$ <u>1,182,371.72</u>
Receivables	<u>34,044.10</u>	<u>34,044.10</u>
Investments:		
U.S. Government Obligations	<u>1,155,609.94</u>	<u>1,145,530.12</u>
Corporate Bonds	<u>1,592,891.84</u>	<u>1,569,207.54</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>5,309,029.22</u>	<u>8,024,833.37</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>1,398,293.34</u>	<u>1,471,933.08</u>
Fixed Income Mutual Funds	<u>0.00</u>	<u>0.00</u>
Real Estate	<u>0.00</u>	<u>0.00</u>
Miscellaneous	<u>1,873,349.90</u>	<u>1,862,419.50</u>
 TOTAL ASSETS DECEMBER 31, 2016	 <u><u>\$ 12,540,688.99*</u></u>	 <u><u>\$ 15,290,339.43*</u></u>

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

Individual member accounts: (include interest that was credited for all refunds, deaths, and retirements that occurred in 2016). **\$ 440,282.69**

Authorized rate of interest to be credited to Member Accounts in 2016: **5.5%**

EMERGENCY REPOSE HAZARDOUS MATERIAL FUND
2016 AUDIT

Balance, 12/31/2015		10,788.24
Receipts:		
Commonwealth of PA	27,904.50	
Interest	2.32	
Reimbursements	11,936.87	
Chemical & Planning Fees	4,975.00	
Other Revenues	16,053.71	
TOTAL RECEIPTS		<u>60,872.40</u>
TOTAL RECEIPTS & BALANCE		<u>\$71,660.64</u>
Expenditures:		
Truck Principle	3,316.15	
Interest	393.29	
Conference & Training	21,218.33	
Equipment Maintenance	2,385.82	
Materials & Supplies/Other	18,005.60	
Telephone	1,832.40	
Travel/Fuel	3,017.05	
Insurance	4,841.16	
Contracted Services	330.07	
TOTAL EXPENDITURES		55,339.87
BALANCE, 12/31/2016		746.80
ACCOUNTS RECEIVABLE		17,622.68
ACCOUNTS PAYABLE		(3,248.71)
PREPAIDS		<u>1,200.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$71,660.64</u>

911 WIRELESS FUND
2016 AUDIT

Balance, 12/31/2015		142,040.74
Receipts:		
Commonwealth of PA	607,793.85	
Telephone Companies	4,000.00	
Gas-Well Impact Fees	70,000.00	
Potter County Advance Payment	17,633.74	
Interest	231.69	
TOTAL RECEIPTS		<u>699,659.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$841,700.02</u>
Expenditures:		
Dispatching Fees/On-Call Pay/Miscellaneous	227,592.21	
Conference & Training	211.66	
Telephone Companies/Systems	22,787.36	
Contracted Services	535,954.67	
Office Expenditures	1,496.49	
TOTAL EXPENDITURES		788,042.39
BALANCE, 12/31/2016		10,713.37
ACCOUNTS RECEIVABLE		151,230.19
ACCOUNTS PAYABLE		(109,244.97)
PREPAID EXPENSE		<u>959.04</u>
TOTAL EXPENDITURES & BALANCE		<u>\$841,700.02</u>

DES BUILDING IMPROVEMENT FUND
2016 AUDIT

Balance, 12/31/2015		2,614.25
Receipts:		
Interest	3.32	
TOTAL RECEIPTS		<u>3.32</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,617.57</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>2,617.57</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,617.57</u>

CITIZENS CORP GRANT FUND
2016 AUDIT

Balance, 12/31/2015		(171.73)
Receipts:		
Deposit	175.00	
TOTAL RECEIPTS		<u>175.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$3.27</u>
Expenditures:		
Potter County Commissioners	3.27	
TOTAL EXPENDITURES		3.27
BALANCE, 12/31/2016		<u>0.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$3.27</u>

This account has been closed.

PHARE GRANT FUND
2016 AUDIT

Balance, 12/31/2015		63,712.61
Receipts:		
Commonwealth of PA	30,000.00	
Interest	19.03	
TOTAL RECEIPTS		<u>30,019.03</u>
TOTAL RECEIPTS & BALANCE		<u>\$93,731.64</u>
Expenditures:		
Northern Tier Community Action	78,500.00	
TOTAL EXPENDITURES		78,500.00
BALANCE, 12/31/2016		<u>15,231.64</u>
TOTAL EXPENDITURES & BALANCE		<u>\$93,731.64</u>

TRIPLE DIVIDE WATER MONITORING FUND
2016 AUDIT

Balance, 12/31/2015		0.00
Receipts:		
Deposits	100,000.00	
Interest	16.05	
TOTAL RECEIPTS		<u>100,016.05</u>
TOTAL RECEIPTS & BALANCE		<u>\$100,016.05</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>100,016.05</u>
TOTAL EXPENDITURES & BALANCE		<u>\$100,016.05</u>

REGISTER & RECORDER FUND
2016 AUDIT

Balance, 12/31/2015		7,799.41
Receipts:		
Deposits	797,896.91	
Commissions	21,878.37	
TOTAL RECEIPTS		<u>819,775.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$827,574.69</u>
Expenditures:		
PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee	80,945.02	
PA Dept. Rev - Reg. of Wills Probate/JCS Fee	2,485.00	
Commonwealth of PA	30.00	
Recorder of Deeds	127,525.26	
Register of Wills	26,679.38	
Potter County Commissioners (Cubicle Rent)	18,215.00	
Recorder of Deeds Improvement Fund	9,709.00	
Potter County Improvement Fund	6,836.00	
PA State Transfer Tax	15,795.59	
Bank Charges/Returned Deposits	110.58	
Schools:		
Austin	10,520.34	
Coudersport	123,113.06	
Galeton	45,703.60	
Keystone	767.88	
Northern Potter	59,868.70	
Oswayo Valley	18,003.78	
Port Allegany	7,408.23	
Boroughs & Townships:		
Abbott Township	2,117.32	
Allegany Township	5,210.97	
Austin Borough	1,398.35	
Bingham Township	8,550.56	
Clara Township	2,551.83	
Coudersport Borough	21,432.82	
Eulalia Township	24,199.17	
Galeton Borough	5,798.51	
Genesee Township	6,915.19	
Harrison Township	15,824.61	
Hebron Township	8,981.75	
Hector Township	1,690.75	
Homer Township	9,625.16	
Keating Township	2,399.33	
Oswayo Borough	448.35	
Oswayo Township	3,684.06	
Pike Township	9,599.47	
Pleasant Valley Township	817.07	
Portage Township	2,881.53	
Roulette Township	6,591.15	
Sharon Township	8,253.69	
Shinglehouse Borough	3,065.79	

REGISTER & RECORDER (continued)

Stewardson Township	767.88	
Summit Township	25,716.60	
Sweden Township	29,467.98	
Sylvania Township	1,048.44	
Ulysses Borough	4,164.46	
Ulysses Township	22,609.29	
West Branch Township	27,110.37	
Wharton Township	2,462.65	
TOTAL EXPENDITURES		819,101.52
BALANCE, 12/31/2016		140,989.38
ESCROW BALANCE, 12/31/2016		7,195.45
ACCOUNTS RECEIVABLE		1,417.72
ACCOUNTS PAYABLE		(141,129.38)
TOTAL EXPENDITURES & BALANCE		<u>\$827,574.69</u>

RECORDER OF DEEDS IMPROVEMENT FUND
2016 AUDIT

Balance, 12/31/2015		10,828.03
Receipts:		
Recorder Fees	9,927.00	
Interest	6.56	
TOTAL RECEIPTS		<u>9,933.56</u>
TOTAL RECEIPTS & BALANCE		<u>\$20,761.59</u>
Expenditures:		
Contracted Services	14,220.14	
Service Fee	36.00	
TOTAL EXPENDITURES		14,256.14
BALANCE, 12/31/2016		5,500.45
ACCOUNTS RECEIVABLE		<u>1,005.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$20,761.59</u>

SPECIALTY COURTS FUND
2016 AUDIT

Balance, 12/31/2015		14,091.63
Receipts:		
Commonwealth of PA	15,228.97	
County Program Fee	1,362.85	
Administrative Costs	4,290.55	
Interest	12.08	
TOTAL RECEIPTS		<u>20,894.45</u>
TOTAL RECEIPTS & BALANCE		<u>\$34,986.08</u>
Expenditures:		
Salaries	11,585.47	
Contracted Services	3,643.50	
Materials & Supplies	125.00	
Travel	417.00	
TOTAL EXPENDITURES		15,770.97
BALANCE, 12/31/2016		17,725.55
ACCOUNTS RECEIVABLE		3,165.99
ACCOUNTS PAYABLE		(542.00)
DUE COUNTY		<u>(1,134.43)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$34,986.08</u>

PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND
2016 AUDIT

Balance, 12/31/2015		499.39
Receipts:		
Interest	.35	
TOTAL RECEIPTS		<u>.35</u>
TOTAL RECEIPTS & BALANCE		<u>\$499.74</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>499.74</u>
TOTAL EXPENDITURES & BALANCE		<u>\$499.74</u>

DIVORCE FUND
2016 AUDIT

Balance, 12/31/2015		57,283.76
Receipts:		
Prothonotary No Fault	264,477.00	
Interest	307.56	
TOTAL RECEIPTS		<u>264,784.56</u>
TOTAL RECEIPTS & BALANCE		<u>\$322,068.32</u>
Expenditures:		
Salaries & Benefits	92,453.69	
Operational Reserve Fund	125,000.00	
Materials & Supplies	4,639.36	
TOTAL EXPENDITURES		222,093.05
BALANCE, 12/31/2016		105,801.55
ACCOUNTS RECEIVABLE		16,710.00
ACCOUNTS PAYABLE		<u>(22,536.28)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$322,068.32</u>

CLERK OF COURTS BAIL FUND
2016 AUDIT

Balance, 12/31/2015		21,954.00
Receipts:		
Deposits	28,100.00	
TOTAL RECEIPTS		<u>28,100.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$50,054.00</u>
Expenditures:		
County of Potter	26,628.00	
Refunds	19,074.00	
TOTAL EXPENDITURES		45,702.00
BALANCE, 12/31/2016		<u>4,352.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$50,054.00</u>

PROTHONOTARY FUND
2016 AUDIT

Balance, 12/31/2015		1,395.10
Receipts:		
Deposits	621,497.84	
TOTAL RECEIPTS		<u>621,497.84</u>
TOTAL RECEIPTS & BALANCE		<u>\$622,892.94</u>
Expenditures:		
Act 119	236.80	
Advertising	422.50	
Automation	34,253.80	
County of Potter (Civil)	23,727.53	
Divorce Filings	264,477.00	
Orphans Court	5,260.50	
PA Department of Revenue	281,246.07	
Potter County Sheriff	592.00	
Mediation/Psychological	9,660.19	
Bank Charges/Returned Checks	60.00	
TOTAL EXPENDITURES		619,936.39
BALANCE, 12/31/2016		41,403.51
ACCOUNTS PAYABLE		<u>(38,446.96)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$622,892.94</u>

CLERK OF COURTS CRIMINAL FUND
2016 AUDIT

Balance, 12/31/2015		15,184.90
Receipts:		
Deposits	358,436.56	
Void Checks	352.08	
TOTAL RECEIPTS		<u>358,788.64</u>
TOTAL RECEIPTS & BALANCE		<u>\$373,973.54</u>
Expenditures:		
County of Potter	138,985.14	
PA Dept. of Revenue	109,191.55	
Potter County District Attorney	1,303.66	
Potter County Probation	21,729.87	
Potter County Prothonotary	2,193.36	
Potter County Treasurer	1,217.42	
Restitutions/Refunds	59,881.60	
Substance Abuse Fund	5,297.46	
Lab Fees	9,712.47	
PSP Vice Unit	62.66	
Specialty Court	3,730.83	
Victim Service Fee	3,325.97	
Drug Court	1,922.57	
Boroughs & Townships:		
Austin Borough	66.28	
Coudersport Borough	1,833.54	
Galeton Borough	3,578.98	
Shinglehouse Borough	1,200.00	
Harrison Township	415.38	
Genesee Township	156.44	
Ulysses Borough	80.95	
Oswayo Township	87.04	
Oswayo Borough	625.00	
Roulette Township	700.00	
Sweden Township	379.58	
Sharon Township	100.00	
West Branch Township	200.00	
Oswayo Valley School District	45.43	
Returns/Deposits Adjustments	240.00	
Bank Charge	20.00	
TOTAL EXPENDITURES		368,283.18
BALANCE, 12/31/2016		31,426.44
ACCOUNTS PAYABLE		<u>(25,736.08)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$373,973.54</u>

CLERK OF COURTS CRIMINAL AUTOMATION FUND
2016 AUDIT

Balance, 12/31/2015		12,905.29
Receipts:		
Clerk of Court Fees	1,217.42	
Interest	17.08	
TOTAL RECEIPTS		<u>1,234.50</u>
TOTAL RECEIPTS & BALANCE		<u>\$14,139.79</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		14,059.01
ACCOUNTS RECEIVABLE		<u>80.78</u>
TOTAL EXPENDITURES & BALANCE		<u>\$14,139.79</u>

PROTHONOTARY CIVIL AUTOMATION FUND
2016 AUDIT

Balance, 12/31/2015		31,219.04
Receipts:		
Interest	22.56	
Prothonotary Fees	31,373.78	
TOTAL RECEIPTS		<u>31,396.34</u>
TOTAL RECEIPTS & BALANCE		<u>\$62,615.38</u>
Expenditures:		
Salaries & Benefits	18,847.70	
Office Supplies	2,400.56	
Contracted Services (Infocon)	27,073.19	
TOTAL EXPENDITURES		48,321.45
BALANCE, 12/31/2016		14,861.09
ACCOUNTS RECEIVABLE		1,890.00
ACCOUNTS PAYABLE		<u>(2,457.16)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$62,615.38</u>

SHERIFF'S GENERAL FUND (C&N)
2016 AUDIT

Balance, 12/31/2015		6,672.24
Receipts:		
Pistol Sale/Raffle	13,360.00	
Refund	4.80	
Transfer from Supervision Fund	8,500.00	
Transfer from Validation Fund	1,476.00	
Transfer from Surcharge Fund	1,990.00	
TOTAL RECEIPTS		<u>25,330.80</u>
TOTAL RECEIPTS & BALANCE		<u>\$32,003.04</u>
Expenditures:		
Commonwealth of PA	9,265.09	
TOTAL EXPENDITURES		9,265.09
BALANCE, 12/31/2016		<u>22,737.95</u>
TOTAL EXPENDITURES & BALANCE		<u>\$32,003.04</u>

SHERIFF SPECIAL SURCHARGE FUND
2016 AUDIT

Balance, 12/31/2015		2,761.24
Receipts:		
Deposits	2,960.00	
Interest	3.21	
TOTAL RECEIPTS		<u>2,963.21</u>
TOTAL RECEIPTS & BALANCE		<u>\$5,724.45</u>
Expenditures:		
Transfer to Sheriff's General Fund (C&N)	1,990.00	
TOTAL EXPENDITURES		1,990.00
BALANCE, 12/31/2016		<u>3,734.45</u>
TOTAL EXPENDITURES & BALANCE		<u>\$5,724.45</u>

SHERIFF GENERAL FUND (JVB)
2016 AUDIT

Balance, 12/31/2015		12,326.42
Receipts:		
Deposits	173,630.19	
TOTAL RECEIPTS		<u>173,630.19</u>
TOTAL RECEIPTS & BALANCE		<u>\$185,956.61</u>
Expenditures:		
Advertising	17,317.11	
General Fund	42,672.86	
Firearms Validation	923.00	
Prothonotary	126.00	
Recorder of Deeds	928.00	
Refunds to Attorneys	15,093.36	
Sheriff's (Deputize)	3,516.30	
Surcharge	3,180.00	
Tax Claim	65,868.22	
Sheriff Sale – Utilities	1,214.66	
Postage	108.86	
Boroughs & Townships:		
Coudersport Borough	10,700.34	
Galeton Borough	9,651.18	
Roulette Township	1,944.74	
Ulysses Township	822.41	
TOTAL EXPENDITURES		174,067.04
BALANCE, 12/31/2016		<u>11,889.57</u>
TOTAL EXPENDITURES & BALANCE		<u>\$185,956.61</u>

FIREARMS VALIDATION FUND
2016 AUDIT

Balance, 12/31/2015		674.37
Receipts:		
Deposits	1,167.00	
Interest	.49	
TOTAL RECEIPTS		<u>1,167.49</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,841.86</u>
Expenditures:		
Transfer to Checking	1,476.00	
Bank Fees	10.00	
TOTAL EXPENDITURES		1,486.00
BALANCE, 12/31/2016		<u>355.86</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,841.86</u>

JAIL FUND
2016 AUDIT

Balance, 12/31/2015		10,867.87
Receipts:		
Deposits	104,707.45	
TOTAL RECEIPTS		<u>104,707.45</u>
TOTAL RECEIPTS & BALANCE		<u>\$115,575.32</u>
Expenditures:		
Cost Recovery	44,921.70	
Human Services	300.00	
Drug Scan	26.00	
Equipment/Supplies	15,045.64	
Inmate Medical	914.20	
Oasis Management Systems, Inc.	21,070.11	
Potter County Probation	3,732.73	
Prothonotary	85.00	
Return of Inmate Funds & Personal	19,451.72	
Room & Board	9,390.00	
Training	153.09	
Victim Impact Panel	525.00	
Bank Fees/Returned Deposits	530.46	
TOTAL EXPENDITURES		116,145.65
BALANCE, 12/31/2016		3,316.99
ACCOUNTS PAYABLE		<u>(3,887.32)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$115,575.32</u>

INMATE FUND
2016 AUDIT

Balance, 12/31/2015		40,410.19
Receipts:		
Deposits	5,009.27	
Interest	41.31	
TOTAL RECEIPTS		<u>5,050.58</u>
TOTAL RECEIPTS & BALANCE		<u>\$45,460.77</u>
Expenditures:		
Transfer to Jail Fund	2,000.00	
TOTAL EXPENDITURES		2,000.00
BALANCE, 12/31/2016		<u>43,460.77</u>
TOTAL EXPENDITURES & BALANCE		<u>\$45,460.77</u>

IV-D DOMESTIC RELATIONS FUND
2016 AUDIT

Balance, 12/31/2015		59,282.58
Receipts:		
Commonwealth of PA (Reimbursements)	161,082.00	
Fees	3,929.32	
Incentive	23,875.03	
Interest	168.19	
TOTAL RECEIPTS		<u>189,054.54</u>
TOTAL RECEIPTS & BALANCE		<u>\$248,337.12</u>
Expenditures:		
County of Potter	170,305.12	
Tom Walrath	3,690.00	
TOTAL EXPENDITURES		173,995.12
BALANCE, 12/31/2016		52,434.98
ACCOUNTS RECEIVABLE		55,141.02
ACCOUNTS PAYABLE		<u>(33,234.00)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$248,337.12</u>

DOMESTIC RELATIONS PATERNITY FUND
2016 AUDIT

Balance, 12/31/2015		5,801.12
Receipts:		
LabCorp	8.00	
Motion for Continuance	460.00	
PASCDU Child Support	2,905.30	
Petition to Modify Fees	575.00	
Certified Copies	10.00	
Appeal Fees	50.00	
Reopen/Reconsideration Fees	50.00	
TOTAL RECEIPTS		<u>4,058.30</u>
TOTAL RECEIPTS & BALANCE		<u>\$9,859.42</u>
Expenditures:		
DNA Diagnostics Center	511.65	
Potter County Domestic IVD Fees	3,929.32	
TOTAL EXPENDITURES		4,440.97
BALANCE, 12/31/2016		5,633.26
ACCOUNTS PAYABLE		<u>(214.81)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$9,859.42</u>

DOMESTIC RELATIONS PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		163.00
Receipts:		
Deposits	921.57	
TOTAL RECEIPTS		<u>921.57</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,084.57</u>
Expenditures:		
Domestic Relations Association of PA Dues	60.00	
Postage/Supplies	426.29	
Publications	238.28	
TOTAL EXPENDITURES		724.57
BALANCE, 12/31/2016		<u>360.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,084.57</u>

DISTRICT ATTORNEY DRUG INVESTIGATION FUND
2016 AUDIT

Balance, 12/31/2015		1,504.19
Receipts:		
Deposits	181.00	
Interest	.96	
TOTAL RECEIPTS		<u>181.96</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,686.15</u>
Expenditures:		
Transfer to Checking	554.11	
TOTAL EXPENDITURES		554.11
BALANCE, 12/31/2016		<u>1,132.04</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,686.15</u>

DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND
2016 AUDIT

Balance, 12/31/2015		137.71
Receipts:		
Deposits	554.11	
TOTAL RECEIPTS		<u>554.11</u>
TOTAL RECEIPTS & BALANCE		<u>\$691.82</u>
Expenditures:		
Education & Training	504.11	
Equipment	50.00	
Bank Charge	60.00	
TOTAL EXPENDITURES		614.11
BALANCE, 12/31/2016		<u>77.71</u>
TOTAL EXPENDITURES & BALANCE		<u>\$691.82</u>

SUBSTANCE ABUSE FUND
2016 AUDIT

Balance, 12/31/2015		7,009.30
Receipts:		
Deposits	5,297.46	
Interest	9.40	
TOTAL RECEIPTS		<u>5,306.86</u>
TOTAL RECEIPTS & BALANCE		<u>\$12,316.16</u>
Expenditures:		
Potter County Drug & Alcohol Program	4,000.00	
TOTAL EXPENDITURES		4,000.00
BALANCE, 12/31/2016		7,654.85
ACCOUNTS RECEIVABLE		<u>661.31</u>
TOTAL EXPENDITURES & BALANCE		<u>\$12,316.16</u>

TOBACCO COMPLIANCE PROGRAM FUND
2016 AUDIT

Balance, 12/31/2015		7,134.99
Receipts:		
Interest	9.13	
TOTAL RECEIPTS		<u>9.13</u>
TOTAL RECEIPTS & BALANCE		<u>\$7,144.12</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>7,144.12</u>
TOTAL EXPENDITURES & BALANCE		<u>\$7,144.12</u>

TAX CLAIM BUREAU CONVENIENCE FUND
2016 AUDIT

Balance, 12/31/2015		0.00
Receipts:		
Transfer from Hi-Fi Account	1,854,396.31	
Void Checks	57.93	
TOTAL RECEIPTS		<u>1,854,454.24</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,854,454.24</u>
Expenditures:		
Interest Received to County of Potter	143.05	
Prior Years Taxes to County of Potter	427,212.63	
Commission on Road/School/Fees	196,193.89	
Farmland Rollback	3,437.75	
Schools Districts:		
Austin	103,580.60	
Coudersport	309,023.53	
Galeton	139,394.87	
Keystone Central	4,534.33	
Northern Potter	164,361.25	
Oswayo Valley	196,699.78	
Port Allegany	90,555.92	
Boroughs & Townships:		
Abbott Township	1,206.56	
Allegany Township	5,048.08	
Austin Borough	15,470.53	
Bingham Township	4,266.68	
Clara Township	3,013.24	
Coudersport Borough	51,997.28	
Eulalia Township	315.55	
Galeton Borough	45,144.55	
Genesee Township	5,023.68	
Harrison Township	5,900.20	
Hebron Township	4,120.06	
Hector Township	2,410.76	
Keating Township	1,366.55	
Oswayo Borough	2,125.24	
Oswayo Township	2,379.92	
Pike Township	1,986.79	
Pleasant Valley Township	444.46	
Portage Township	481.08	
Roulette Township	12,320.22	
Sharon Township	12,049.06	
Shinglehouse Borough	12,946.98	
Stewardson Township	164.76	
Summit Township	338.38	

TAX CLAIM BUREAU CONVENIENCE FUND (continued)

Sweden Township	5,497.42	
Sylvania Township	730.24	
Ulysses Borough	6,715.81	
Ulysses Township	6,138.77	
West Branch Township	1,821.53	
Wharton Township	165.07	
Other Expenditures:		
Potter County Register & Recorder	1,320.26	
Potter County Tax Claim	5,400.73	
Refunds	1,006.20	
TOTAL EXPENDITURES		1,854,454.24
BALANCE, 12/31/2016		0.00
ACCOUNTS RECEIVABLE		4.73
ACCOUNTS PAYABLE		(4.73)
TOTAL EXPENDITURES & BALANCE		<u>\$1,854,454.24</u>

TAX CLAIM BUREAU HI-FI FUND
2016 AUDIT

Balance, 12/31/2015		0.00
Receipts:		
Deposits	1,866,948.36	
Interest	143.05	
TOTAL RECEIPTS		<u>1,867,091.41</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,867,091.41</u>
Expenditures:		
Transferred to Convenience Account	1,854,317.05	
Returned Deposits	8,716.88	
TOTAL EXPENDITURES		1,863,033.93
BALANCE, 12/31/2016		105,254.45
ACCOUNTS PAYABLE		<u>(101,196.97)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,867,091.41</u>

CONSERVATION DISTRICT GENERAL FUND
2016 AUDIT

Balance, 12/31/2015		3,099.27
Receipts:		
Transfers from Savings	407,000.00	
Void Checks/Refunds	140.99	
TOTAL RECEIPTS		<u>407,140.99</u>
TOTAL RECEIPTS & BALANCE		<u>\$410,240.26</u>
Salaries & Benefits:		
Administration	8,592.57	
Ch Bay	36,077.67	
DGR	41,926.67	
Nutrient Management	16,050.13	
Employer's Share of Retirement	4,914.27	
Employer's Share of FICA	15,344.01	
Employer's Share UC	1,898.24	
Health Insurance	18,393.04	
IRA startup/overpayment (Payroll)	50.05	
CDFAP/UCGWF	79,629.81	
Watershed	18,298.63	
Other Expenditures:		
Administrative/Director	8,688.58	
Bay Fund	460.42	
GG Headwaters	4,305.00	
Dirt & Gravel	23,024.73	
Vehicle/Maintenance/Fuel	4,386.80	
Envirothon	1,999.75	
Mini Grants/Other Projects/E &S 102/105	19,993.43	
DGK Ins. & Bonds	6,014.00	
Telephone/Internet	1,669.99	
Publications & Advertising	2,409.80	
Rent/Storage Rent	12,366.64	
Scholarships/Awards/Exhibits	3,793.62	
Seed Sales/Sales Tax	1,821.37	
Watershed Grant	1,472.11	
Fees/Dues	2,048.60	
Education/Training/Travel	12,840.08	
Farmland/Fish & Boat	46,578.00	
Petty Cash/Office (Equip & Supplies)/Bank Fees	12,613.20	
TOTAL EXPENDITURES		407,661.21
BALANCE, 12/31/2016		<u>2,579.05</u>
TOTAL EXPENDITURES & BALANCE		<u>\$410,240.26</u>

CONSERVATION DISTRICT SPECIAL FUND
2016 AUDIT

Balance, 12/31/2015		117,229.96
Receipts:		
Deposits	393,392.33	
Interest	323.53	
Potter County (Appropriation)	45,000.00	
TOTAL RECEIPTS		<u>438,715.86</u>
TOTAL RECEIPTS & BALANCE		<u>\$555,945.82</u>
Expenditures:		
Transfer to General Fund	407,000.00	
TOTAL EXPENDITURES		407,000.00
BALANCE, 12/31/2016		<u>148,945.82</u>
TOTAL EXPENDITURES & BALANCE		<u>\$555,945.82</u>

CONSERVATION DISTRICT
FARMLAND PRESERVATION BOARD FUND
2016 AUDIT

Balance, 12/31/2015		1,427.24
Receipts:		
Deposit	8.00	
Interest	1.03	
TOTAL RECEIPTS		<u>9.03</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,436.27</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>1,436.27</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,436.27</u>

CONSERVATION DISTRICT PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		100.00
Receipts:		
Deposits	620.29	
TOTAL RECEIPTS		<u>620.29</u>
TOTAL RECEIPTS & BALANCE		<u>\$720.29</u>
Expenditures:		
Postage	48.84	
Supplies/Miscellaneous	445.17	
Training Supplies	126.28	
TOTAL EXPENDITURES		620.29
BALANCE, 12/31/2016		<u>100.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$720.29</u>

CONSERVATION DISTRICT
6 TO 12 MONTH JUMBO C/D#309663726
MATURITY 3/14/2017
2016 AUDIT

Balance, 2016		151,397.21
Interest, 2016		<u>791.41</u>
Balance, 12/31/2016		<u>\$152,188.62</u>

COOPERATIVE EXTENSION FUND
2016 AUDIT

Balance, 12/31/2015		75,960.35
Receipts:		
County of Potter	110,800.01	
Deposits	736.39	
Interest	178.47	
TOTAL RECEIPTS		<u>111,714.87</u>
TOTAL RECEIPTS & BALANCE		<u>\$187,675.22</u>
Expenditures:		
Insurance	1,216.08	
Personnel	57,952.43	
Publications/Demonstrations	402.64	
Office Supplies/Leases	4,746.93	
Program Operations	7,162.77	
Staff Travel	13,462.20	
Equipment	6,562.93	
Utilities	3,290.21	
TOTAL EXPENDITURES		94,796.19
BALANCE, 12/31/2016		<u>92,879.03</u>
TOTAL EXPENDITURES & BALANCE		<u>\$187,675.22</u>

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
GENERAL FUND
2016 AUDIT

Balance, 12/31/2015		912.92
Receipts:		
Deposits	198,789.11	
Interest	14.88	
Void Checks	11.52	
Credit Adjustment	.10	
TOTAL RECEIPTS		<u>198,815.61</u>
TOTAL RECEIPTS & BALANCE		<u>\$199,728.53</u>
Expenditures:		
County of Potter	25,071.34	
MJ-IOTA	14.88	
Restitutions/Refunds	29,835.89	
Server Fee	1,716.82	
State of PA	128,386.50	
Returned Deposits	592.50	
Fines & Civil Awards:		
Austin Borough	706.50	
Coudersport Borough	5,575.69	
Eulalia Township	120.79	
Summit Township	375.00	
Keating Township	3.20	
Portage Township	449.36	
Sweden Township	5,762.11	
Wharton Township	25.00	
Austin School	109.68	
Coudersport School	25.00	
TOTAL EXPENDITURES		198,770.26
BALANCE, 12/31/2016		4,032.05
ACCOUNTS PAYABLE		<u>(3,073.78)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$199,728.53</u>

MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01
PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		203.05
Receipts:		
Deposits	1,400.00	
TOTAL RECEIPTS		<u>1,400.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,603.05</u>
Expenditures:		
Postage	1,192.37	
TOTAL EXPENDITURES		1,192.37
BALANCE, 12/31/2016		210.68
ACCOUNTS RECEIVABLE		<u>200.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,603.05</u>

MAGISTERIAL DISTRICT JUDGE DELORES WEISS 55-4-03
GENERAL FUND
2016 AUDIT

Balance, 12/31/2015		377.03
Receipts:		
Deposits	183,676.99	
Interest	1.62	
Void Checks	45.35	
TOTAL RECEIPTS		<u>183,723.96</u>
TOTAL RECEIPTS & BALANCE		<u>\$184,100.99</u>
Expenditures:		
County of Potter	25,482.24	
MJ-IOTA	1.90	
Restitutions/Refunds	5,718.23	
Server Fee	1,364.46	
State of PA	141,354.79	
Fines & Civil Awards:		
Abbott Township	300.00	
Galeton Borough	6,453.03	
Ulysses Borough	201.81	
Bingham Township	760.26	
Harrison Township	959.89	
Hector Township	50.00	
Pike Township	475.77	
Ulysses Township	18.93	
West Branch Township	1,233.97	
Northern Potter School	241.60	
Galeton School	37.76	
Returned Deposits	140.00	
TOTAL EXPENDITURES		184,794.64
BALANCE, 12/31/2016		2,273.95
ACCOUNTS PAYABLE		<u>(2,967.60)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$184,100.99</u>

MAGISTERIAL DISTRICT JUDGE DELORES WEISS 55-4-03
PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		86.93
Receipts:		
2015 Correction	500.00	
Deposits	1,500.00	
TOTAL RECEIPTS		<u>2,000.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$2,086.93</u>
Expenditures:		
Postage	1,447.22	
Supplies	49.31	
TOTAL EXPENDITURES		1,496.53
BALANCE, 12/31/2016		90.40
ACCOUNTS RECEIVABLE		<u>500.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$2,086.93</u>

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
GENERAL FUND
2016 AUDIT

Balance, 12/31/2015		939.13
Receipts:		
Deposits	112,402.88	
Interest	.41	
Void Checks	337.25	
TOTAL RECEIPTS		<u>112,740.54</u>
TOTAL RECEIPTS & BALANCE		<u>\$113,679.67</u>
Expenditures:		
County of Potter	15,501.08	
MJ-IOTA	.65	
Restitutions/Refunds	2,176.08	
Server Fees	2,095.43	
State of PA	86,394.51	
Bank Service Fees	60.00	
Deposit Adjustments	432.50	
Fines & Civil Awards:		
Austin Borough	78.67	
Coudersport Borough	75.00	
Oswayo Borough	332.04	
Shinglehouse Borough	1,353.27	
Allegany Township	2.52	
Clara Township	4.56	
Genesee Township	515.10	
Hebron Township	103.92	
Oswayo Township	252.85	
Pleasant Valley Township	27.71	
Roulette Township	2,844.63	
Sharon Township	396.07	
Oswayo Valley School	395.00	
TOTAL EXPENDITURES		113,041.59
BALANCE, 12/31/2016		2,064.34
ACCOUNTS PAYABLE		<u>(1,426.26)</u>
TOTAL EXPENDITURES & BALANCE		<u>\$113,679.67</u>

MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01
PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		279.72
Receipts:		
Deposits	1,000.00	
TOTAL RECEIPTS		<u>1,000.00</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,279.72</u>
Expenditures:		
Garbage/Supplies	57.04	
Postage	987.63	
TOTAL EXPENDITURES		1,044.67
BALANCE, 12/31/2016		<u>235.05</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,279.72</u>

HUMAN SERVICES GENERAL & PAYROLL FUND
2016 AUDIT

Balance, 12/31/2015		(793,803.15)
Receipts:		
Transfer from Investor Savings to General Fund	7,268,357.04	
Transfer to Payroll Account	47,575.66	
Interest	243.02	
Void Checks	445.45	
TOTAL RECEIPTS		<u>7,316,621.17</u>
TOTAL RECEIPTS & BALANCE		<u>\$6,522,818.02</u>
Salaries & Benefits:		
Salaries	2,040,079.34	
Western PA Teamsters	561,237.38	
Employer's Share of FICA/Medicare	156,629.34	
Life Insurance	1,313.00	
Potter County Employee's Retirement Fund	99,097.00	
Unemployment Compensation (CCAP)	35,219.71	
Insurance (PCORP)	5,079.00	
Workmen's Compensation (PCOMP)	18,652.00	
Programs:		
Aging	506,533.57	
Administrative	68,639.72	
Children & Youth	557,526.65	
Coordinated Services	147,287.35	
Drug & Alcohol	222,157.20	
Mental Health	832,608.58	
Intellectual Disabilities (MR)	523,135.25	
Medical Assistance Transportation Program (MA)	130,165.28	
Other Expenditures:		
County of Potter (TA Loan)	440,000.00	
County of Potter (Interest on TA Loan)	5,084.34	
County of Potter (Roof Loan)	25,397.92	
County of Potter (Maintenance)	36,120.00	
Commonwealth of PA (Return of Funds)	176,445.00	
Utilities	37,290.07	
US Treasury (Unclaimed Property)	27.84	
Direct Deposit Service Fees/Bank Charge	515.00	
County of Potter (Deposits in Error)	7,943.08	
TOTAL EXPENDITURES		6,634,183.62
BALANCE, GENERAL FUND, 12/31/2016		5,065.62
BALANCE, PAYROLL ACCOUNT, 12/31/2016		464.92
ACCOUNTS PAYABLE		(117,149.32)
ACCOUNTS RECEIVABLE		220.00
PREPAIDS		<u>33.18</u>
TOTAL EXPENDITURES & BALANCES		<u>\$6,522,818.02</u>

HUMAN SERVICES INVESTORS SAVINGS FUND
2016 AUDIT

Balance, 12/31/2015		15,860.62
Receipts:		
Deposits	1,485,848.11	
Early Intervention	317,973.88	
Drug & Alcohol	382,194.04	
Food Program	26,575.82	
Intellectual Disabilities	719,969.04	
Mental Health	1,278,467.37	
Potter County Appropriations	688,000.00	
Potter County (TA Loan)	440,000.00	
MATP	553,164.15	
Children & Youth	1,421,614.89	
Interest	108.78	
TOTAL RECEIPTS		<u>7,313,916.08</u>
TOTAL RECEIPTS & BALANCE		<u>\$7,329,776.70</u>
Expenditures:		
Transfer to General Fund	7,268,357.04	
Transfer to Payroll Account	47,575.66	
TOTAL EXPENDITURES		7,315,932.70
BALANCE, 12/31/2016		<u>13,844.00</u>
TOTAL EXPENDITURES & BALANCE		<u>\$7,329,776.70</u>

HUMAN SERVICES MENTAL HEALTH FUND
2016 AUDIT

Balance, 12/31/2015		585.38
Receipts:		
Deposits	1,312,391.71	
Interest	89.05	
TOTAL RECEIPTS		<u>1,312,480.76</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,313,066.14</u>
Expenditures:		
Transfer to Investor Savings	1,278,467.37	
TOTAL EXPENDITURES		1,278,467.37
BALANCE, 12/31/2016		<u>34,598.77</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,313,066.14</u>

HUMAN SERVICES FOOD PROGRAM FUND
2016 AUDIT

Balance, 12/31/2015		28.98
Receipts:		
Deposits	36,994.21	
Interest	6.09	
TOTAL RECEIPTS		<u>37,000.30</u>
TOTAL RECEIPTS & BALANCE		<u>\$37,029.28</u>
Expenditures:		
Transfer to Investor Savings	26,575.82	
TOTAL EXPENDITURES		26,575.82
BALANCE, 12/31/2016		<u>10,453.46</u>
TOTAL EXPENDITURES & BALANCE		<u>\$37,029.28</u>

HUMAN SERVICES EARLY INTERVENTION FUND
2016 AUDIT

Balance, 12/31/2015		400.05
Receipts:		
Deposits	355,234.92	
Interest	29.14	
TOTAL RECEIPTS		<u>355,264.06</u>
TOTAL RECEIPTS & BALANCE		<u>\$355,664.11</u>
Expenditures:		
Transfer to Investor Savings	317,973.88	
TOTAL EXPENDITURES		317,973.88
BALANCE, 12/31/2016		<u>37,690.23</u>
TOTAL EXPENDITURES & BALANCE		<u>\$355,664.11</u>

HUMAN SERVICES INTELLECTUAL DISABILITIES FUND
2016 AUDIT

Balance, 12/31/2015		192.81
Receipts:		
Deposits	773,063.80	
Interest	54.76	
TOTAL RECEIPTS		<u>773,118.56</u>
TOTAL RECEIPTS & BALANCE		<u>\$773,311.37</u>
Expenditures:		
Transfer to Investor Savings	719,969.04	
TOTAL EXPENDITURES		719,969.04
BALANCE, 12/31/2016		<u>53,342.33</u>
TOTAL EXPENDITURES & BALANCE		<u>\$773,311.37</u>

HUMAN SERVICES DRUG & ALCOHOL FUND
2016 AUDIT

Balance, 12/31/2015		132.76
Receipts:		
Deposits	394,894.21	
Interest	10.46	
TOTAL RECEIPTS		<u>394,904.67</u>
TOTAL RECEIPTS & BALANCE		<u>\$395,037.43</u>
Expenditures:		
Transfer to Investor Savings	382,194.04	
TOTAL EXPENDITURES		382,194.04
BALANCE, 12/31/2016		<u>12,843.39</u>
TOTAL EXPENDITURES & BALANCE		<u>\$395,037.43</u>

HUMAN SERVICES MEDICAL ASSISTANCE TRANSPORTATION PROGRAM FUND
2016 AUDIT

Balance, 12/31/2015		717.22
Receipts:		
Deposits	630,782.00	
Interest	54.85	
TOTAL RECEIPTS		<u>630,836.85</u>
TOTAL RECEIPTS & BALANCE		<u>\$631,554.07</u>
Expenditures:		
Transfer to Investor Savings	553,164.15	
TOTAL EXPENDITURES		553,164.15
BALANCE, 12/31/2016		<u>78,389.92</u>
TOTAL EXPENDITURES & BALANCE		<u>\$631,554.07</u>

HUMAN SERVICES AGING FUND
2016 AUDIT

Balance, 12/31/2015		10,521.59
Receipts:		
Deposits	110,417.68	
Interest	278.71	
TOTAL RECEIPTS		<u>110,696.39</u>
TOTAL RECEIPTS & BALANCE		<u>\$121,217.98</u>
Expenditures:	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, 12/31/2016		<u>121,217.98</u>
TOTAL EXPENDITURES & BALANCE		<u>\$121,217.98</u>

HUMAN SERVICES TRANSPORTATION FUND
2016 AUDIT

Balance, 12/31/2015		4,803.59
Receipts:		
Deposits	24,741.56	
Interest	3.36	
Void checks	364.36	
TOTAL RECEIPTS		<u>25,109.28</u>
TOTAL RECEIPTS & BALANCE		<u>\$29,912.87</u>
Expenditures:		
Area Agency on Aging	1,451.95	
Medical Assistance Transportation Program	22,943.72	
TOTAL EXPENDITURES		24,395.67
BALANCE, 12/31/2016		<u>5,517.20</u>
TOTAL EXPENDITURES & BALANCE		<u>\$29,912.87</u>

HUMAN SERVICES CHILDREN & YOUTH FUND
2016 AUDIT

Balance, 12/31/2015		549.69
Receipts:		
Deposits	1,496,598.77	
Interest	131.69	
TOTAL RECEIPTS		<u>1,496,730.46</u>
TOTAL RECEIPTS & BALANCE		<u>\$1,497,280.15</u>
Expenditures:		
Transfer to Investors	1,421,614.89	
TOTAL EXPENDITURES		1,421,614.89
BALANCE, 12/31/2016		<u>75,665.26</u>
TOTAL EXPENDITURES & BALANCE		<u>\$1,497,280.15</u>

HUMAN SERVICES PETTY CASH FUND
2016 AUDIT

Balance, 12/31/2015		468.07
Receipts:		
Deposits	389.15	
TOTAL RECEIPTS		<u>389.15</u>
TOTAL RECEIPTS & BALANCE		<u>\$857.22</u>
Expenditures:		
Children & Youth	157.65	
Coordinated Services	73.28	
Human Services	130.59	
Mental Health	11.85	
TOTAL EXPENDITURES		373.37
BALANCE, 12/31/2016		<u>483.85</u>
TOTAL EXPENDITURES & BALANCE		<u>\$857.22</u>

AUDITORS' FINDINGS & OPINIONS

FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices approved satisfactory against General Ledger.
- Several gas cards were purchased with no verification as to who received them. There must be an itemized log with recipient's signature for proper internal controls and tax purposes.
- Monies deposited in the Operational Reserve Fund were transferred to the General Fund without a resolution. According to Section 1784.3 (c) of the County Code " the Commissioners may at any time, **by resolution**, make appropriations from the Operating Reserve Fund for the following purposes only:"

OPINIONS:

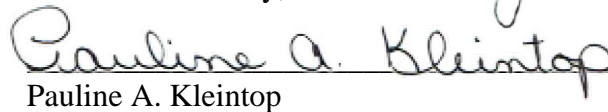
- Inventory should be kept in each department. Suggest through computer program.


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 2016.

Respectfully Submitted,

BOARD OF POTTER COUNTY AUDITORS


Jeanette E. Stuckey, Chairman


Pauline A. Kleintop


Michele L. Gledhill