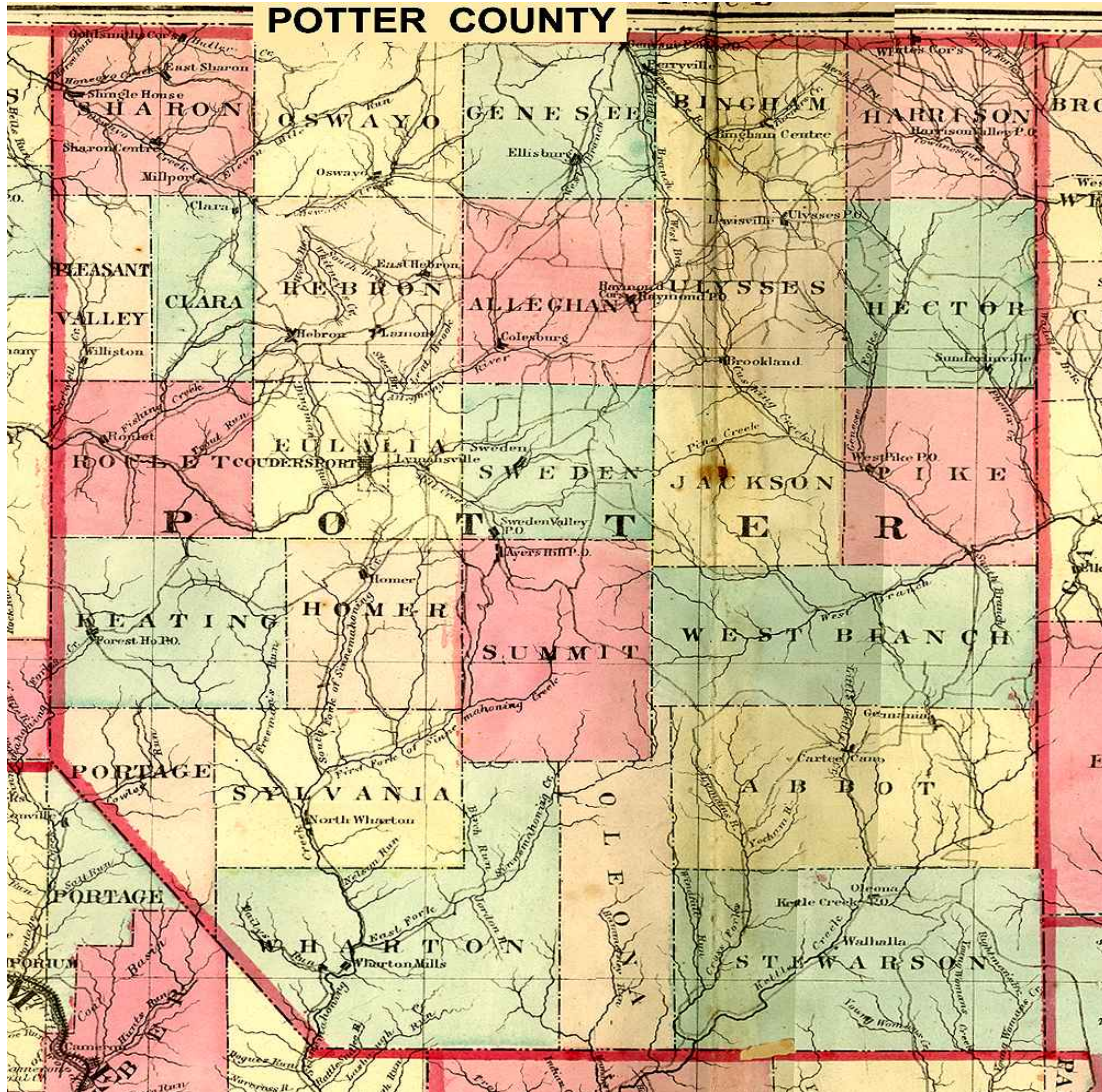


# Potter County



# 2020 Audit

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## **2020 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 2020. This report is presented for the purpose of furnishing information to the taxpayers of the County, for filing with the Court of Common Pleas of Potter County and with the Department of Community & Economic Development of Pennsylvania. This report is prepared on the Modified Accrual Basis of Accounting as enacted by law.

An abbreviated statement is made for newspaper publication to help curtail County expenses. The full report is available for inspection at the Chief Clerk's Office, Suite 203, Gunzburger Annex Building, and the Potter County website: [www.pottercountypa.net](http://www.pottercountypa.net).

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

**COUNTY GENERAL FUND RECEIPTS - 2020**

Balance, 12/31/2019		<b>15,947,421.96</b>
Assets:		
Assets Accumulated	3,793,424.30	
Depreciation	<u>(834,432.72)</u>	
<b>TOTAL ASSETS</b>		<b><u>2,958,991.58</u></b>

**TOTAL BALANCE & ASSETS** **\$18,906,413.54**

Taxes:		
Real Estate Taxes, Current Duplicate	6,045,907.22	
Real Estate, Delinquent	514,635.22	
Hotel Excise Tax	7,077.71	
Impact Fee Tax Reduction	<u>113,000.00</u>	
<b>TOTAL TAXES</b>		<b>6,680,620.15</b>

**INTEREST ON INVESTMENTS** **9,780.05**

**RENT OF BUILDINGS** **113,697.00**

Grants and Gifts:		
COVID-19 Block Grant	531,303.20	
Adult Probation OSP Supervision	19,250.00	
Grant in Aid (Juvenile)	16,414.00	
Grant in Aid (Adult Probation)	30,404.67	
AOPC-DUI & Drug Grant	8,521.05	
AOPC-Courts Polycom	47,690.00	
Prescription Drug Monitoring Grant-Coroner	5,000.00	
IP Grant	81,364.73	
District Attorney State Reimbursement	118,419.60	
District Justice Security Grant	18,190.22	
Domestic Relation IV-D	110,290.00	
GEMS (Elections)	<u>221,768.21</u>	
<b>TOTAL GRANTS &amp; GIFTS</b>		<b>1,208,615.68</b>

Payments in Lieu of Taxes:		
Conservation & Natural Resources	536,786.82	
State Game Lands	22,435.59	
Clean and Green	1,080.00	
Fish Commission Properties	810.00	
Public Utility Taxes	6,280.25	
Galeton in Lieu of Taxes	<u>1,677.50</u>	
<b>TOTAL PAYMENTS IN LIEU OF TAXES</b>		<b>569,070.16</b>

Department Earnings:		
Juvenile Probation	361.00	
Assessments	9,407.25	
Coroner	1,998.68	
Court costs, etc.	27,978.16	
District Attorney	709.05	
Jail Room & Board/Cost Recovery	72,218.91	
GIS	36,506.30	
Magisterial District Judges	53,527.37	
Planning	4,365.00	
Prothonotary Criminal Master Account	145,102.11	
Prothonotary/Orphans Court	28,324.41	
Register & Recorder	134,565.24	
Sheriff	23,725.94	
Tax Claim Bureau	208,635.24	
Treasurer	<u>20,704.50</u>	
<b>TOTAL DEPARTMENT EARNINGS</b>		<b>768,129.16</b>

Miscellaneous Revenue:		
Gas Well Rental (National Fuel)	152.30	
Human Service Retirement Actuary	155,770.00	
Miscellaneous	7,970.69	
Insurance	81,598.43	
State Tax Equalization	42.00	
Sale of Property	2,074.73	
Capital Reserve	300,000.00	
Operational Reserve	500,000.00	
Austin Tower Lease	48,970.13	
Cobb Hill Tower Lease	1,800.00	
Tax Anticipation Loan	<u>400,000.00</u>	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>1,498,378.28</b>

Department Reimbursements:		
Human Service Maintenance	36,420.00	
Human Service Solicitor	20,000.01	
Liquid Fuels Administrative Fee	5,620.80	
CDBG Administrative Fee	15,597.28	
911 Wireless Fund	<u>396,840.18</u>	
<b>TOTAL DEPARTMENT REIMBURSEMENTS</b>		<b>474,478.27</b>

**TOTAL RECEIPTS** **11,322,768.75**

**TOTAL BEGINNING BALANCE, ASSETS & RECEIPTS** **\$30,229,182.29**

**COUNTY GENERAL FUND EXPENDITURES – 2020**

Commissioners:

Salary of Commissioners	158,796.35	
Salary of Clerical Staff	141,386.92	
Benefits	117,027.57	
Association Dues	9,775.00	
Capital Outlay	1,800.00	
Conference & Training	394.91	
Contracted Services	15,694.05	
Counsel Fees	834.50	
Covid-19 Block Grant	119,777.83	
Office Expenditures	11,568.90	
Special Projects	14,500.00	
Travel	<u>1,167.50</u>	
<b>TOTAL COMMISSIONERS</b>		<b>592,723.53</b>

Solicitor:

Contracted Services	<u>75,000.00</u>	
<b>TOTAL SOLICITOR</b>		<b>75,000.00</b>

Information Technology:

Salary	71,650.73	
Benefits	25,796.39	
Contracted Services	48,128.07	
Office Expenditures	42,426.20	
Capital Outlay	3,948.01	
Travel	<u>1,394.00</u>	
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>193,343.40</b>

County Buildings:

Salary of Staff	177,198.64	
Benefits	109,808.58	
On Call Pay	1,100.00	
Contracted Services	13,827.44	
Maintenance & Repairs	11,381.56	
Materials & Supplies	44,189.09	
Rent	19,344.00	
PCORP Loss Prevention Grant	26,490.53	
PCOMP Safety Improvement	23,210.00	
Travel/Fuel	5,677.06	
Utilities	8,721.36	
Purchase of Equipment	3,344.35	
Phone/Advertisement	<u>3,210.26</u>	
<b>TOTAL COUNTY BUILDINGS</b>		<b>447,502.87</b>

Voter Registration:		
Salary of Staff	24,395.00	
Benefits	10,686.44	
Contracted Services	978.68	
Conference & Training	30.00	
Office Expenditures	2,525.46	
Travel	55.00	
Capital Outlay	<u>500.00</u>	
<b>TOTAL VOTER REGISTRATION</b>		<b>39,170.58</b>

Elections:		
Salary of Staff	57,906.98	
Benefits	10,737.84	
Capital Outlay	14,970.86	
Conference & Training	1,961.00	
Contracted Services	44,465.86	
Office Expenditures	25,071.51	
Rent	1,450.00	
Travel	<u>3,645.00</u>	
<b>TOTAL ELECTIONS</b>		<b>160,209.05</b>

Tax Assessment:		
Salary of Officers	70,161.39	
Salary of Staff	13,730.47	
Benefits	54,722.17	
Conference & Training	260.00	
Contracted Services	12,176.70	
Dues	370.00	
Office Expenditures	750.30	
Travel	330.71	
Vehicle Lease/Maintenance	<u>314.65</u>	
<b>TOTAL TAX ASSESSMENT</b>		<b>152,816.39</b>

Mapping/GIS:		
Salary of Officers	82,142.64	
Benefits	35,712.21	
Association Dues	200.00	
Contracted Services	28,178.36	
Office Expenditures	2,769.06	
Travel	<u>167.22</u>	
<b>TOTAL MAPPING/GIS</b>		<b>149,169.49</b>



Treasurer:		
Salary of Officer	52,932.15	
Salary of Deputy/Staff	35,231.04	
Benefits	42,169.11	
Conference & Training	500.00	
Capital Outlay	1,000.00	
Contracted Services	1,133.18	
Dues	500.00	
Office Expenditures	3,174.11	
Travel	<u>1,200.00</u>	
<b>TOTAL TREASURER</b>		<b>137,839.59</b>
Tax Claim Bureau:		
Salary of Officers	4,319.73	
Salary of Clerks	48,169.92	
Benefits	40,166.91	
Capital Outlay	952.97	
Contracted Services	19,262.60	
Dues	125.00	
Judicial Tax Sale	638.00	
Office Expenditures	<u>28,774.96</u>	
<b>TOTAL TAX CLAIM BUREAU</b>		<b>142,410.09</b>
Tax Collectors:		
Commission on Taxes	91,792.45	
FICA	7,022.10	
Office Expenditures	<u>6,118.98</u>	
<b>TOTAL TAX COLLECTORS</b>		<b>104,933.53</b>
Auditors:		
Salaries	66,563.84	
Benefits	41,666.84	
Dues	400.00	
Office Expenditures	96.36	
Publishing of Report	1,494.50	
Travel	7,474.75	
Contracted Services	<u>110.99</u>	
<b>TOTAL AUDITORS</b>		<b>117,807.28</b>
Single Audit:		
State Conducted	<u>25,240.00</u>	
<b>TOTAL SINGLE AUDIT</b>		<b>25,240.00</b>

Planning & Zoning:		
Salary of Director	22,346.28	
Salary of Clerk	22,576.40	
Benefits	27,593.43	
Contracted Services	8,015.90	
Office Expenditures	464.08	
Travel	<u>462.48</u>	
<b>TOTAL PLANNING &amp; ZONING</b>		<b>81,458.57</b>
Register of Wills & Recorder of Deeds:		
Salary of Register & Recorder	60,493.42	
Salary of Deputies	39,516.83	
Benefits	59,919.45	
Capital Outlay	693.29	
Dues	1,000.00	
Conference & Training	(150.00)	
Contracted Services	15,099.00	
Office Expenditures	<u>5,904.03</u>	
<b>TOTAL REGISTER &amp; RECORDER</b>		<b>182,476.02</b>
Gunzburger Building:		
Contracted Services	29,346.98	
Materials & Supplies	46,680.20	
Telephone	37,559.60	
Utilities	<u>71,387.16</u>	
<b>TOTAL GUNZBURGER BUILDING</b>		<b>184,973.94</b>
911/EMA Building:		
Contracted Services	1,470.00	
Materials & Supplies	4,756.71	
Utilities	<u>6,454.82</u>	
<b>TOTAL MAPLEVIEW COMPLEX</b>		<b>12,681.53</b>
Courthouse Building:		
Contracted Services	9,678.18	
Materials & Supplies	9,960.40	
Utilities	<u>28,482.09</u>	
<b>TOTAL COURTHOUSE BUILDING</b>		<b>48,120.67</b>
Modular Buildings:		
Contracted Services	1,090.00	
Materials & Supplies	2,651.71	
Utilities	<u>11,919.14</u>	
<b>TOTAL MODULAR BUILDINGS</b>		<b>15,660.85</b>

EMA/Maintenance Storage Building:		
Materials & Supplies	1,221.27	
Utilities	<u>1,163.61</u>	
<b>TOTAL EMA/MAINTENANCE STORAGE BUILDING</b>		<b><u>2,384.88</u></b>

**TOTAL GENERAL GOVERNMENT EXPENDITURES** **\$2,865,922.26**

Sheriff:		
Salary of Sheriff	52,932.15	
Salary of Deputies/Secretary	99,508.95	
Benefits	59,242.14	
Dues	839.00	
Contracted Services	8,201.82	
Office Expenditures	5,282.11	
Travel	2,880.04	
Uniforms	1,313.60	
Vehicle Lease/Maintenance	<u>26,419.30</u>	
<b>TOTAL SHERIFF</b>		<b>256,619.11</b>

Security Guards:		
Salary of Guards	30,800.32	
Benefits	<u>3,494.06</u>	
<b>TOTAL SECURITY GUARDS</b>		<b>34,294.38</b>

Coroner:		
Salary of Coroner	22,961.61	
Benefits	18,964.83	
Dues	500.00	
Conference & Training	40.00	
Contracted Services	5,219.74	
Office Expenditures	740.92	
Postmortem Expenditures	4,181.00	
Viewings & Investigations	700.00	
Travel	<u>249.50</u>	
<b>TOTAL CORONER</b>		<b>53,557.60</b>

Prothonotary/Clerk of Courts:		
Salary of Prothonotary	60,493.50	
Salary of Deputy/Clerks	67,877.53	
Arbitrations	475.00	
Benefits	62,800.89	
Conference & Training	150.00	
Dues	1,000.00	
Contracted Services	26,055.56	
DUI Lab Fees	4,174.00	
Juror Fees, Meals, Mileage	12,000.00	
NMS Fees	(96.00)	
Office Expenditures	<u>12,430.21</u>	
<b>TOTAL PROTHONOTARY/CLERK OF COURTS</b>		<b>247,360.69</b>

Domestic Relations:		
Salary of Officer	52,219.89	
Salary of Staff	38,607.38	
Benefits	56,101.91	
Contracted Services	1,119.22	
Equipment & Maintenance	477.64	
Office Expenditures	8,165.60	
Rent	11,400.00	
Utilities/Telephone	10,408.20	
Travel	<u>400.00</u>	
<b>TOTAL DOMESTIC RELATIONS</b>		<b>178,899.84</b>

Public Defender:		
Salary of Public Defender	69,273.63	
Salary of Clerk	28,921.00	
Benefits	41,713.13	
Contracted Services	32,913.00	
Court Appointed Counsel Fees	43,056.64	
Dues	525.00	
Investigation	1,145.76	
Murder Trials	45,774.43	
Office Expenditures	5,527.93	
Travel	<u>486.00</u>	
<b>TOTAL PUBLIC DEFENDER</b>		<b>269,336.52</b>

District Attorney:		
Salary of District Attorney	185,664.96	
Salary of Assistant District Attorney	68,861.07	
Salary of Clerks	50,115.71	
Benefits	82,283.08	
Conference & Training	838.75	
Contracted Services	8,497.83	
Detective	9,055.00	
Dues	1,890.55	
Equipment & Maintenance	1,094.71	
Investigations/Communications	20,287.60	
Office Expenditures	6,173.69	
Prisoner Transport	3,020.00	
Travel	1,344.11	
Victim Services:		
Materials & Supplies	<u>1,111.72</u>	
<b>TOTAL DISTRICT ATTORNEY</b>		<b>440,238.78</b>

Law Library:		
Books & Updated References	<u>49,797.21</u>	
<b>TOTAL LAW LIBRARY</b>		<b>49,797.21</b>

Courts:		
Salary of Staff	108,885.85	
Benefits	42,676.23	
Contracted Services	17,977.10	
Court Appointed Counsel Fees	44,596.06	
Dues	760.00	
Mediation	5,979.75	
Office Expenditures	10,949.60	
Psychological/Medicals	700.00	
Conference & Training	375.00	
Transcript Fees	1,275.75	
Equipment & Maintenance	580.00	
Jury Expenditures:		
Fees & Mileage	<u>(3,775.31)</u>	
<b>TOTAL COURTS</b>		<b>230,980.03</b>

Magisterial District Judge Annette Easton:		
Income to County: \$21,630.29		
Expenditures to County:		
Salary of Staff	47,324.37	
Benefits	38,037.55	
Bond	100.00	
Contracted Services	2,943.88	
Equipment & Maintenance	265.00	
Office Expenditures	5,062.36	
Rent	8,175.00	
Utilities/Telephone	<u>2,943.26</u>	
<b>TOTAL MDJ ANNETTE EASTON</b>		<b>104,851.42</b>

Magisterial District Judge Kari McCleaff:		
Income to County: \$11,971.83		
Expenditures to County:		
Salary of Staff	22,338.12	
Benefits	16,344.70	
Constable Fees	89.50	
Contracted Services	2,172.26	
Office Expenditures	5,136.62	
Rent	8,350.00	
Utilities/Telephone	6,337.60	
Bonds	<u>100.00</u>	
<b>TOTAL MDJ KARI McCLEAFT</b>		<b>60,868.80</b>

Magisterial District Judge Christopher Kalacinski:

Income to County: \$19,925.25

Expenditures to County:

Salary of Staff	28,704.86
Benefits	19,787.09
Constable Fee	450.13
Contracted Services	3,296.48
Office Expenditures	6,578.54
Rent	9,000.00
Telephone/Utilities	8,627.72
Travel	<u>88.00</u>

**TOTAL MDJ CHRISTOPHER KALACINSKI**

**76,532.82**

**TOTAL JUDICIAL EXPENDITURES**

**\$2,003,337.20**

Adult Probation:

Salary of Officers	261,588.06
Salary of Clerical Staff	11,972.60
Salary/On Call	16,455.00
Benefits	137,259.94
Capital Outlay	(60.00)
Conference & Training	240.00
Vehicle Lease/Maintenance	265.19
Dues	645.00
Firearms Certificate	1,500.00
Court Reporting Network	2,250.00
In-House Detention	2,841.90
Contracted Services	9,231.78
Office Expenditures	4,462.28
System Improvement Grant	8,500.00
Travel	1,493.94

AOPC:

DUI Grant	3,195.52
Drug Grant	3,195.54

IP Grant:

Consultants	9,832.50
Supplies & Operating Expense	12,812.32
Personnel	<u>17,533.25</u>

**TOTAL ADULT PROBATION**

**505,214.82**

Juvenile Probation:		
Salary of Officers	75,193.03	
Salary of Clerical Staff	14,868.64	
Benefits	54,271.43	
Dues	200.00	
Conference & Training	60.00	
Contracted Services	1,157.90	
Office Expenditures	1,004.31	
Vehicle Lease & Maintenance	70.80	
Travel	<u>457.52</u>	
<b>TOTAL JUVENILE PROBATION</b>		<b>147,283.63</b>

County Jail:		
Salary of Officers/Staff/Clerks	688,893.68	
Benefits	282,408.24	
Contracted Services	60,080.26	
Office Expenditures	40,137.57	
Prisoner Board Expenditures	248,705.58	
Prisoner Medical Expenditures	62,289.05	
Norther Tier Children's Home (Women's Board)	144,000.00	
Uniforms/Boot & Clothing Allowance	4,444.16	
Utilities/Telephone	60,207.63	
Travel	516.53	
Dues	<u>135.00</u>	
<b>TOTAL COUNTY JAIL</b>		<b><u>1,591,817.70</u></b>

**TOTAL CORRECTIONS EXPENDITURES \$2,244,316.15**

Community Development:		
Salary	27,722.41	
Benefits	19,515.43	
Travel	270.30	
Office Expenditures	3,571.81	
Conference & Training	210.11	
Contracted Services	<u>250.00</u>	
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>51,540.06</b>

Communications:		
Salary of Staff	37,346.40	
Benefits	20,083.67	
Contracted Services	349.34	
Land Lease	40,258.38	
Office Expenditures	2,651.50	
Utilities	<u>23,268.15</u>	
<b>TOTAL COMMUNICATIONS</b>		<b>123,957.44</b>

Department of Emergency Services:		
Salary of Officer	81,582.39	
Salary of Staff	43,990.59	
Benefits	64,450.81	
Conference & Training	306.83	
Contracted Services	1,840.24	
Dues	387.50	
Office Expenditures	16,153.35	
Travel	1,207.50	
Utilities/Telephone	<u>6,761.83</u>	
<b>TOTAL DEPARTMENT OF EMERGENCY SERVICES</b>		<b>216,681.04</b>

Military Affairs:		
Salary of Officer	23,137.82	
Benefits	2,184.84	
Burial of Vets/Flags/Headstone Bases	6,129.60	
Veterans Programs	(1,772.28)	
Office Expenditures	1,548.40	
Capital Outlay	500.00	
Contracted Services	<u>765.97</u>	
<b>TOTAL MILITARY AFFAIRS</b>		<b>32,494.35</b>

Veterans Affairs Clinic:		
Utilities	8,769.89	
Materials & Supplies	848.65	
Capital Outlay	5,870.00	
Contracted Services	<u>250.00</u>	
<b>TOTAL VA CLINIC</b>		<b>15,738.54</b>

Employer Share of Benefits:		
Retirement Fund Contribution	421,000.00	
CCAP (PAUC)	<u>2,220.51</u>	
<b>TOTAL EMPLOYER SHARE OF BENEFITS</b>		<b>423,220.51</b>

Insurance:		
Building/Equipment	230,589.65	
Other	<u>29,937.25</u>	
<b>TOTAL INSURANCE</b>		<b>260,526.90</b>



Appropriation Expenses:		
Area Transportation Authority	33,985.00	
Austin Dam Memorial Association	1,500.00	
Conservation District	45,000.00	
Education Council	37,500.00	
Fairgrounds	5,000.00	
Farmland Preservation	10,000.00	
Historical Society	3,000.00	
Hospice	1,000.00	
Human Services	550,000.00	
North Fork Dam	10,000.00	
Pennsylvania Wilds Initiative	1,500.00	
Potter-Tioga Library	60,000.00	
Saulter Preserve	1,500.00	
A Way Out	3,000.00	
Cooperative Extension	<u>124,375.00</u>	
<b>TOTAL APPROPRIATION EXPENSES</b>		<b>887,360.00</b>
Miscellaneous Expenses:		
Reimbursements/Refunds	76.87	
Capital Reserve Reimbursement	213,365.72	
Operational Reserve Reimbursement	<u>419,610.48</u>	
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>633,053.07</b>
Loan Payments:		
Tax Anticipation:		
Principal	400,000.00	
Interest	3,718.00	
911 System Upgrade:		
Principal	333,167.62	
Interest	<u>122,874.82</u>	
<b>TOTAL LOAN PAYMENTS</b>		<b>859,760.44</b>
Capital Projects:		
Business/Education Initiative	<u>25,000.00</u>	
<b>TOTAL CAPITAL PROJECTS</b>		<b><u>25,000.00</u></b>
<b>TOTAL OTHER EXPENDITURES</b>		<b><u>\$3,529,332.35</u></b>
<b>TOTAL BALANCE OF ALL EXPENDITURES</b>		<b>\$10,642,907.94</b>
Capital Assets, 12/31/2020		
Balance in Checking Account, 12/31/2020	18,383,904.22	
Balance in Payroll Account, 12/31/2020	831,582.65	
Accounts Receivable	—	
Accounts Payable	568,312.91	
Due from Other Funds	(213,139.97)	
Prepaid Expense	2,079.69	
<b>GENERAL FUND BALANCE, 12/31/2020</b>	<u>13,534.83</u>	<b><u>19,586,274.33</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$30,229,182.29</u></b>

**COUNTY REVENUES BUDGET - 2020**

	<b>BUDGET</b>	<b>ACTUAL</b>
Human Services	56,120.00	56,420.01
Community Development	30,000.00	15,597.28
Veterans Affairs Revenue	100.00	—
GIS Department	41,000.00	36,506.30
Communications	48,952.00	50,770.13
DES	97,055.00	—
Liquid Fuels	5,500.00	5,620.80
Potter County 911	126,011.00	396,840.18
Real Estate-Delinquent	505,000.00	514,635.22
Real Estate-Current	6,141,126.00	6,158,907.22
Hotel Tax Income	4,000.00	7,077.71
Court Costs, etc.	32,825.00	27,978.16
Planning/Subdivision Fees	5,065.00	4,365.00
Retirement Actuary	167,200.00	155,770.00
Interest on Bank Balances	26,000.00	9,780.05
Rent: Buildings/Property	120,700.00	113,697.00
Adult Probation	92,067.00	109,135.78
Juvenile Probation Program	35,250.00	16,775.00
Courts	48,500.00	47,690.00
Domestic Relations IV-D	160,000.00	110,290.00
District Attorney	119,420.00	119,128.65
Adult Probation/OSP Supervision	36,500.00	30,404.67
Treasurer	20,150.00	20,704.50
Recorder of Deeds	217,000.00	134,565.24
Sheriff	185,050.00	95,944.85
Coroner	3,000.00	6,998.68
Prothonotary/Orphans Court	44,500.00	28,324.41
Gas Well Impact Fee	200,000.00	—
District Justice	76,000.00	71,717.59
Elections	1,000.00	221,768.21
Criminal Master Account	203,965.00	145,102.11
Tax Claim Bureau-Fees & Costs	238,500.00	208,635.24
Assessment Fees	19,000.00	10,487.25
County Tax Collection	500.00	—
Conservation & Natural Resources/Forestry	536,737.00	536,786.82
State Game Lands	22,436.00	22,435.59
Fish Commissions Properties	810.00	810.00
Galeton In Lieu of Taxes	2,650.00	1,677.50
Public Utility Realty Tax	6,500.00	6,280.25
State Tax Equalization Board	100.00	42.00
Gas Well Rental	153.00	152.30
Sale of Property, etc.	3,500.00	2,074.73
Other Miscellaneous Revenue	15,000.00	539,273.89
Insurance	202,840.00	81,598.43
Tax Anticipation Loan	250,000.00	400,000.00
Capital Reserve	300,000.00	300,000.00
Divorce Fund	100,000.00	—
Operational Reserve	<u>310,000.00</u>	<u>500,000.00</u>
<b>TOTAL REVENUE</b>	<b><u>\$10,857,782.00</u></b>	<b><u>\$11,322,768.75</u></b>

**COUNTY EXPENDITURES BUDGET - 2020**

	<b>BUDGET</b>	<b>ACTUAL</b>
Commissioners	565,983.00	592,723.53
Solicitor	75,000.00	75,000.00
Information Technology	160,013.00	193,343.40
County Property	429,594.00	447,502.87
Voter Registration	42,474.00	39,170.58
Elections	172,549.00	160,209.05
Assessment	168,295.00	152,816.39
Mapping/GIS	159,562.00	149,169.49
Treasurer	151,223.00	137,839.59
Tax Collectors	107,536.00	104,933.53
Tax Claim Bureau	151,640.00	142,410.09
Auditors	160,784.00	143,047.28
Planning	88,954.00	81,458.57
Register & Recorder	200,470.00	182,476.02
Gunzburger Building	238,521.00	184,973.94
911/EMA Building	8,200.00	12,681.53
Courthouse	65,200.00	48,120.67
Modulars	63,000.00	15,660.85
Security Guards	32,933.00	34,294.38
EMA/Maintenance Storage Building	8,000.00	2,384.88
Sheriff	321,479.00	256,619.11
Coroner	60,108.00	53,557.60
Prothonotary/Clerk of Courts	280,588.00	247,360.69
Domestic Relations	237,910.00	178,899.84
Public Defender	208,497.00	269,336.52
District Attorney	450,230.00	440,238.78
Law Library	39,000.00	49,797.21
Courts	260,406.00	230,980.03
DJ Annette Easton, 55-3-01	105,533.00	104,851.42
DJ Kari McCleaff, 55-4-01	64,092.00	60,868.80
DJ Chris Kalacinski, 55-4-03	75,307.00	76,532.82
Adult Probation	521,765.00	505,214.82
Juvenile Probation	154,638.00	147,283.63
County Jail	1,641,066.00	1,591,817.70
Human Services	550,000.00	550,000.00
ATA	34,795.00	33,985.00
Community Economic Development	74,687.00	51,540.06
Communications	169,142.00	123,957.44
DES	218,694.00	216,681.04
Military Affairs	43,746.00	32,494.35
Employee Benefits	460,000.00	423,220.51
Insurance	172,000.00	260,526.90
Annual Appropriations	134,000.00	134,000.00
Veterans Clinic	28,300.00	15,738.54
Cooperative Extension	124,375.00	124,375.00
Refunds	500.00	76.87
Conservation District	45,000.00	45,000.00
Reimbursements	1,000.00	—
Loans	710,993.00	859,760.44
Capital Projects	70,000.00	25,000.00
Capital Reserve	300,000.00	213,365.72
Operational Reserve	250,000.00	419,610.48
<b>TOTAL EXPENDITURES</b>	<b><u>\$10,857,782.00</u></b>	<b><u>\$10,642,907.96</u></b>

**TAX STATEMENT - 2020**

Assessed Valuation of Potter County:		
Real Estate	351,909,848.00	
<b>TOTAL ASSESSED VALUATION</b>		<b>\$351,909,848.00</b>
Rate of Assessment/100% of Market Value		
Tax Rate:		
General County Purpose Mills	18.5	
Current Tax Levy:		
Real Estate	6,510,348.13	
<b>TOTAL CURRENT TAX LEVY</b>		<b>\$6,510,348.13</b>

**TAX ANTICIPATION LOAN – 2020**

Year of Issue: 2020	<b>Original Borrowing Limit Amount: \$1,000,000.00</b>	
Potter County Commissioners Borrowed, 2020		400,000.00
Potter County Human Services Borrowed, 2020		400,000.00
Principal Paid by Potter County Commissioners, 2020		(400,000.00)
Principal Paid by Potter County Human Services, 2020		(400,000.00)
Amount Outstanding, 12/31/2020		—
<b>Interest Paid by Potter County Commissioners, 2020</b>	<b>3,718.00</b>	
<b>Interest Paid by Potter County Human Services, 2020</b>	<b><u>6,931.50</u></b>	
	<b>\$10,649.50</b>	

**911 SYSTEM UPGRADE LOAN - 2020**

Year of Issue: 2018	<b>Original Amount: 3,800,000.00</b>	
Amount Outstanding, 12/31/2019		<b>3,399,321.11</b>
Principal Paid During, 2020		<b><u>(333,167.62)</u></b>
Amount Outstanding, 12/31/2020		<b><u>3,066,153.49</u></b>
Interest Paid, 2020	122,874.82	

**COUNTY REAL ESTATE TAX – 2020**

<b>Townships/Boroughs</b>	<b>Duplicate/Additions Abatements/Penalty</b>	<b>Cash Collected</b>	<b>Discount</b>	<b>Returned</b>	<b>Total</b>
Abbott	209,657.93	193,431.78	3,327.84	12,898.30	209,657.92
Allegany	218,754.22	206,543.77	3,224.50	8,985.97	218,754.24
Austin	94,490.36	68,214.06	1,144.58	25,131.71	94,490.35
Bingham	261,462.06	245,504.39	4,191.25	11,766.44	261,462.08
Clara	96,193.60	85,399.34	1,349.58	9,444.67	96,193.59
Coudersport 1&2	654,483.18	608,252.79	10,050.91	36,179.49	654,483.19
Eulalia	400,210.90	377,015.84	6,867.01	16,328.05	400,210.90
Galeton 1&2	211,671.49	172,168.27	2,808.28	36,694.98	211,671.53
Genesee	268,278.61	246,550.53	4,308.84	17,419.28	268,278.65
Harrison	343,215.56	316,863.47	5,100.99	21,251.14	343,215.60
Hebron	296,715.82	270,183.66	4,711.00	21,821.14	296,715.80
Hector	255,509.08	238,806.88	4,062.80	12,639.43	255,509.11
Homer	202,923.33	191,138.01	3,403.33	8,381.97	202,923.31
Keating	170,019.21	162,234.35	2,592.52	5,192.33	170,019.20
Oswayo Borough	24,453.21	20,336.15	327.88	3,789.19	24,453.22
Oswayo Township	144,078.76	128,192.81	2,423.98	13,461.94	144,078.73
Pike Township	173,299.35	162,277.41	2,906.55	8,115.43	173,299.39
Pleasant Valley	48,661.44	43,836.79	806.10	4,018.54	48,661.43
Portage	70,239.72	66,443.69	1,130.76	2,665.26	70,239.71
Roulette	333,755.11	296,169.72	4,795.59	32,789.83	333,755.14
Sharon	287,862.11	250,948.09	4,080.08	32,833.99	287,862.16
Shinglehouse	173,057.28	152,589.31	2,649.11	17,818.93	173,057.35
Stewardson	84,481.32	78,762.36	1,351.85	4,367.10	84,481.31
Summit	141,426.59	136,182.53	2,425.16	2,818.89	141,426.58
Sweden	364,972.35	334,269.42	5,804.51	24,898.48	364,972.41
Sylvania	84,717.38	78,022.85	1,422.05	5,272.48	84,717.38
Ulysses Borough	131,463.97	114,852.31	1,949.05	14,662.62	131,463.98
Ulysses Township	349,673.58	331,460.58	5,650.13	12,562.91	349,673.62
West Branch	328,204.68	311,346.02	5,653.90	11,204.75	328,204.67
Wharton	165,120.75	157,910.04	2,846.20	4,364.47	165,120.71
<b>TOTALS</b>	<b><u>\$6,589,052.95</u></b>	<b><u>\$6,045,907.22</u></b>	<b><u>\$103,366.33</u></b>	<b><u>\$439,779.71</u></b>	<b><u>\$6,589,053.26</u></b>

**Variation difference of \$.31 when balancing.**

**SAULTER PRESERVE FUND - 2020**

Balance, 12/31/2019		5,624.42
Receipts:		
Potter County Commissioners	1,500.00	
Rent	170.00	
Interest	<u>10.33</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,680.33</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$7,304.75</u></b>
Expenditures:		
Contracted Maintenance & Repairs	5,200.00	
Utilities	<u>347.42</u>	
<b>TOTAL EXPENDITURES</b>		<b>5,547.42</b>
<b>BALANCE, 12/31/2020</b>		<b>1,814.27</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(56.94)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$7,304.75</u></b>

**COVID – 19 COUNTY RELIEF GRANT FUND - 2020**

Balance, 12/31/2019		0.00
Receipts:		
Deposits - Federal	1,492,444.00	
Interest	<u>1,532.27</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,493,976.27</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,493,976.27</u></b>
Expenditures:		
Administrative Costs	21,338.13	
Direct County Cost	520,677.05	
Materials & Supplies	77,409.38	
Other	343,352.50	
Small Business Grant Program	386,954.36	
Telework	<u>105,326.58</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,455,058.00</b>
<b>BALANCE, 12/31/2020</b>		<b>1,532.27</b>
<b>PREPAID EXPENSE</b>		<b><u>37,386.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,493,976.27</u></b>

**HOTEL EXCISE TAX FUND - 2020**

Balance, 12/31/2019		742.35
Receipts:		
Deposits	175,339.71	
Interest	<u>39.83</u>	
<b>TOTAL RECEIPTS</b>		<b><u>175,379.54</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$176,121.89</u></b>
Expenditures:		
Potter County Commissioners	7,077.71	
Potter/Tioga Visitors Association	<u>168,942.03</u>	
<b>TOTAL EXPENDITURES</b>		<b>176,019.74</b>
<b>BALANCE, 12/31/2020</b>		<b>16,933.07</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>30,225.87</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(47,056.79)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$176,121.89</u></b>

**FARMLAND PRESERVATION/ ROLL BACK FUND - 2020**

Balance, 12/31/2019		64,981.38
Receipts:		
Potter County Commissioners	10,000.00	
Reimbursements	7,382.70	
Rollback Tax	3,480.01	
Interest	<u>348.52</u>	
<b>TOTAL RECEIPTS</b>		<b><u>21,211.23</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$86,192.61</u></b>
Expenditures:		
Advertisement	1,020.00	
Association Dues	50.00	
Office Expenses	95.38	
Purchase of Land	<u>16,862.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>18,027.38</b>
<b>BALANCE, 12/31/2020</b>		<b>61,802.53</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>7,382.70</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,020.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$86,192.61</u></b>

**OPERATIONAL RESERVE FUND - 2020**

Balance, 12/31/2019		<b>506,177.25</b>
Receipts:		
Potter County General Fund	419,610.48	
Interest	<u>828.07</u>	
<b>TOTAL RECEIPTS</b>		<b><u>420,438.55</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$926,615.80</u></b>
Expenditures:		
Potter County Commissioners	<u>500,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>500,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b><u>426,615.80</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$926,615.80</u></b>

**NORTH FORK DAM FUND - 2020**

Balance, 12/31/2019		<b>12,325.36</b>
Receipts:		
Potter County Commissioners	10,000.00	
Interest	<u>32.24</u>	
<b>TOTAL RECEIPTS</b>		<b><u>10,032.24</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$22,357.60</u></b>
Expenditures:		
Contracted Services	8,550.00	
Utilities	<u>295.42</u>	
<b>TOTAL EXPENDITURES</b>		<b>8,845.42</b>
<b>BALANCE, 12/31/2020</b>		<b>17,104.92</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(3,592.74)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$22,357.60</u></b>



**CAPITAL PROJECTS FUND - 2020**

Balance, 12/31/2019		<b>309,366.32</b>
Receipts:		
Deposits	413,365.72	
Interest	<u>321.32</u>	
<b>TOTAL RECEIPTS</b>		<b><u>413,687.04</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$723,053.36</u></b>
Expenditures:		
Potter County Commissioners	<u>300,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>300,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b><u>423,053.36</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$723,053.36</u></b>

**COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT FUND – 2020**

Balance, 12/31/2019		—
Receipts:		
Commonwealth of PA	<u>774,764.49</u>	
<b>TOTAL RECEIPTS</b>		<b><u>774,764.49</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$774,764.49</u></b>
Expenditures:		
Contracted Services	755,764.49	
SEDA-COG	<u>19,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>774,764.49</b>
<b>BALANCE, 12/31/2020</b>		—
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$774,764.49</u></b>

**VICTIMS OF JUVENILE OFFENDERS FUND - 2020**

Balance, 12/31/2019		<b>892.69</b>
Receipts:		
Commonwealth of PA	5,463.76	
Interest	<u>3.94</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5,467.70</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,360.39</u></b>
Expenditures:		
Contracted Services	4,665.83	
Office Supplies	120.26	
Salaries/Benefits	929.50	
Travel	<u>14.29</u>	
<b>TOTAL EXPENDITURES</b>		<b>5,729.88</b>
<b>BALANCE, 12/31/2020</b>		<b>5,385.33</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,131.27</b>
<b>ACCOUNTS PAYABLE</b>		<b>(4,239.29)</b>
<b>DUE COUNTY</b>		<b><u>(1,646.80)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$6,360.39</u></b>

**JUVENILE RESTITUTION FUND - 2020**

Balance, 12/31/2019		<b>17,889.69</b>
Receipts:		
Deposits	556.23	
Interest	<u>35.73</u>	
<b>TOTAL RECEIPTS</b>		<b><u>591.96</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$18,481.65</u></b>
Expenditures:		
Court-Ordered Restitution	<u>43.75</u>	
<b>TOTAL EXPENDITURES</b>		<b>43.75</b>
<b>BALANCE, 12/31/2020</b>		<b>17,881.67</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>556.23</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$18,481.65</u></b>

**RIGHTS AND SERVICE ACT FUND - 2020**

Balance, 12/31/2019		<b>36,034.67</b>
Receipts:		
Commonwealth of PA	33,197.37	
Fees	1,020.22	
Interest	<u>183.40</u>	
<b>TOTAL RECEIPTS</b>		<b><u>34,400.99</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$70,435.66</u></b>
Expenditures:		
Benefits	6,006.92	
Contracted Services	27,900.61	
Postage	471.40	
Travel	85.71	
Materials & Supplies	<u>375.81</u>	
<b>TOTAL EXPENDITURES</b>		<b>34,840.45</b>
<b>BALANCE, 12/31/2020</b>		<b>41,987.69</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>8,038.44</b>
<b>ACCOUNTS PAYABLE</b>		<b>(12,245.02)</b>
<b>DUE COUNTY</b>		<b><u>(2,185.90)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$70,435.66</u></b>

**VICTIM IMPACT PANEL FUND - 2020**

Balance, 12/31/2019		24,720.82
Receipts:		
Deposits	<u>980.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>980.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$25,700.82</u></b>
Expenditures:		
Conference & Training	225.00	
Materials/Supplies	297.50	
Travel/Meals	<u>42.67</u>	
<b>TOTAL EXPENDITURES</b>		<b>565.17</b>
<b>BALANCE, 12/31/2020</b>		<b><u>25,135.65</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$25,700.82</u></b>

**COUNTY OFFENDER SUPERVISION FUND - 2020**

Balance, 12/31/2019		83,421.46
Receipts:		
Clerk of Court Fees	29,661.01	
Interest	<u>462.17</u>	
<b>TOTAL RECEIPTS</b>		<b><u>30,123.18</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$113,544.64</u></b>
Expenditures:		
Materials & Supplies	3,886.95	
Purchase of Equipment	<u>8,142.10</u>	
<b>TOTAL EXPENDITURES</b>		<b>12,029.05</b>
<b>BALANCE, 12/31/2020</b>		<b>100,601.65</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>913.94</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$113,544.64</u></b>

**GAS WELL- HIGHWAY BRIDGE IMPROVEMENT FUND - 2020**

Balance, 12/31/2019		<b>85,243.73</b>
Receipts:		
Commonwealth of PA	40,000.00	
Deposits	1,613.77	
Interest	<u>479.88</u>	
<b>TOTAL RECEIPTS</b>		<b><u>42,093.65</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$127,337.38</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>127,337.38</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$127,337.38</u></b>

**GAS WELL IMPACT-CAPITAL RESERVE FUND - 2020**

Balance, 12/31/2019		<b>1,002,815.10</b>
Receipts:		
Commonwealth of PA (Gas Well)	317,619.26	
Commonwealth of PA (Greenways)	25,000.00	
Interest	<u>5,162.32</u>	
<b>TOTAL RECEIPTS</b>		<b><u>347,781.58</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,350,596.68</u></b>
Expenditures:		
Emergency Preparedness	2,779.00	
Greenways Recreational Improvements	6,000.00	
Potter County Commissioners	113,000.00	
Preservation Water Supply	486.37	
Records Mgmt., GIS, Keymark IMR	<u>123,971.05</u>	
<b>TOTAL EXPENDITURES</b>		<b>246,236.42</b>
<b>BALANCE, 12/31/2020</b>		<b>1,122,466.60</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(18,106.34)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,350,596.68</u></b>

**COUNTY LIQUID FUELS FUND - 2020**

Balance, 12/31/2019		<b>49,088.03</b>
Receipts:		
Commonwealth of PA	59,736.39	
Interest	<u>265.35</u>	
<b>TOTAL RECEIPTS</b>		<b><u>60,001.74</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$109,089.77</u></b>
Expenditures:		
Apportioned to Boroughs	9,017.12	
Apportioned to Townships	48,156.01	
Potter County Commissioners	<u>5,620.80</u>	
<b>TOTAL EXPENDITURES</b>		<b>62,793.93</b>
<b>BALANCE, 12/31/2020</b>		<b><u>46,295.84</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$109,089.77</u></b>
<b>TOTAL UNPAID ENCUMBRANCES:</b>	<b>\$15,484.01</b>	
<b>TOTAL UNENCUMBERED BALANCE:</b>	<b>\$30,811.83</b>	

**COUNTY IMPROVEMENT FUND - 2020**

Balance, 12/31/2019		<b>9,456.20</b>
Receipts:		
Recorder Fees	6,052.00	
Interest	<u>24.24</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,076.24</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$15,532.44</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b>14,988.44</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>544.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$15,532.44</u></b>

**TRIPLE DIVIDE WATER MONITORING FUND - 2020**

Balance, 12/31/2019		1.11
Receipts:		
Deposits	2,480.90	
Interest	<u>2.17</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,483.07</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,484.18</u></b>
Expenditures:		
Materials & Supplies	<u>413.85</u>	
<b>TOTAL EXPENDITURES</b>		<b>413.85</b>
<b>BALANCE, 12/31/2020</b>		<b>1,338.22</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>825.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(92.89)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,484.18</u></b>

**EMPLOYEE WELLNESS INITIATIVE FUND - 2020**

Balance, 12/31/2019		1,559.15
Receipts:		
Interest	<u>3.12</u>	
<b>TOTAL RECEIPTS</b>		<b><u>3.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,562.27</u></b>
Expenditures:		
<b>TOTAL EXPENDITURES</b>		<b>—</b>
<b>BALANCE, 12/31/2020</b>		<b><u>1,562.27</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,562.27</u></b>

**RETIREMENT FUND – 2020**

Balance, 12/31/2019		<b>808,113.85</b>
Receipts:		
Employer Contributions	421,000.00	
Member Contribution	478,265.65	
Sundries	540,000.00	
Interest	<u>2,427.64</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,441,693.29</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,249,807.14</u></b>
Expenditures:		
Annuities	1,013,750.46	
Direct Deposit Fee	180.00	
Employee Annual Statements	251.60	
Refund of Member Contributions	292,944.14	
Sundries	<u>622,413.60</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,929,539.80</b>
<b>BALANCE, 12/31/2020</b>		<b>325,553.24</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(5,285.90)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,249,807.14</u></b>



POTTER COUNTY

**EMPLOYEES' RETIREMENT FUND 2020 FINANCIAL REPORT  
STATEMENT OF CHANGES IN PLAN NET ASSETS FOR THE YEAR ENDING  
DECEMBER 31, 2020**

Total Assets (cost value)-January 1, 2020	<u>\$14,145,274.90</u>
<b><u>ADDITIONS</u></b>	
Member contributions (incl. /Mbr. Share of milit./l.a.)	<u>\$478,265.65</u>
Member purchase of County share of milit. /l.a.	<u>\$0.00</u>
County contributions	<u>\$421,000.00</u>
Investment Income:	
Interest	<u>\$170,149.46</u>
Dividends	<u>\$186,961.46</u>
Realized capital gain/losses	<u>\$3,915,934.27</u>
Net accrued interest/other	<u>-\$10,220.13</u>
Miscellaneous	<u>\$64.68</u>
TOTAL ADDITIONS	<u>+\$5,162,155.39</u>
<b><u>DEDUCTIONS</u></b>	
Member contributions refunded	<u>-\$26,275.20</u>
Retirement allowances paid (includes C-O-L and accum. deduct. w/d under Opt. 4)	<u>-\$1,219,675.95</u>
Death benefits	<u>\$0.00</u>
Administrative expenses	<u>-\$18,588.00</u>
Investment expenses	<u>-\$103,825.60</u>
Miscellaneous	<u>-\$431.60</u>
TOTAL DEDUCTIONS	<u>-\$1,368,796.35</u>
<b><u>NET INCREASE</u></b>	<u>\$3,793,359.04</u>
Total Assets (cost value) December 31, 2020	<u><u>\$17,938,633.94*</u></u>
Unrealized appreciation/depreciation	<u>1,291,914.38</u>
Total Assets (market value) December 31, 2020	<u><u>\$19,230,548.32*</u></u>

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

COUNTY

STATEMENT OF PLAN ASSETS AS OF DECEMBER 31, 2020

<u>ASSETS</u>	<u>COST VALUE</u>	<u>MARKET VALUE</u>
Cash and Short-Term Investments	\$ <u>1,066,690.46</u>	\$ <u>1,095,041.74</u>
Receivables	<u>25,478.28</u>	<u>25,478.28</u>
Investments:		
U.S. Government Obligations/Federal Agency	<u>1,975,803.38</u>	<u>1,985,733.73</u>
Corporate Bonds	<u>1,938,387.31</u>	<u>2,029,540.57</u>
Preferred Stock	<u>0.00</u>	<u>0.00</u>
Common Stock	<u>0.00</u>	<u>0.00</u>
International Stock	<u>0.00</u>	<u>0.00</u>
Equity Mutual Funds	<u>10,256,163.59</u>	<u>11,367,266.30</u>
Fixed Income Mutual Funds	<u>0.00</u>	<u>0.00</u>
Real Estate	<u>0.00</u>	<u>0.00</u>
Miscellaneous/Other – Pending Cash	<u>(43,812.50)</u>	<u>(43,812.50)</u>
Mortgage/Asset Backed Securities	<u>2,719,923.42</u>	<u>2,771,300.20</u>
Other Equities	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS DECEMBER 31, 2020</b>	<b><u>\$ 17,938,633.94</u></b>	<b><u>\$ 19,230,548.32</u></b>

**LOCAL EMERGENCY PLANNING (EMA) FUND – 2020**

Balance, 12/31/2019		<b>19,772.36</b>
Receipts:		
Chemical & Planning Fees	27,045.00	
Commonwealth of PA	7,881.00	
Reimbursements	11,364.69	
Retention Recruitment Program	2,450.00	
Interest	<u>39.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>48,779.97</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$68,552.33</u></b>
Expenditures:		
Conference & Training	11,551.56	
Equipment Maintenance	1,294.03	
HMRF Program	582.71	
KMRF Program	10,836.58	
Materials & Supplies	1,088.16	
Recruitment Retention Program	2,450.00	
Telephone	1,691.58	
Travel	<u>530.04</u>	
<b>TOTAL EXPENDITURES</b>		<b>30,024.66</b>
<b>BALANCE, 12/31/2020</b>		<b>19,911.48</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>29,005.50</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(10,389.31)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$68,552.33</u></b>

**DES BUILDING IMPROVEMENT FUND - 2020**

Balance, 12/31/2019		<b>2,633.93</b>
Receipts:		
Interest	<u>5.28</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5.28</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,639.21</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>2,639.21</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,639.21</u></b>

**911 WIRELESS FUND - 2020**

Balance, 12/31/2019		<b>509,753.10</b>
Receipts:		
Commonwealth of PA	840,860.45	
Miscellaneous Income	5,250.00	
Interest from 911 System Upgrade Fund	43,543.02	
Interest	2,074.01	
Prior Years Void Checks	<u>296.46</u>	
<b>TOTAL RECEIPTS</b>		<b><u>892,023.94</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,401,777.04</u></b>
Expenditures:		
Contracted Services	511,048.73	
Northcom Microwave Project	120,840.00	
Office Expenditures	3,737.13	
Potter County Commissioners	213,365.72	
Salaries/Benefits	57,463.85	
Telephone Companies/Systems	129,357.83	
Tower Upgrade	114,010.61	
Travel	<u>50.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,149,873.87</b>
<b>BALANCE, 12/31/2020</b>		<b>261,846.39</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>162,535.73</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(172,478.95)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,401,777.04</u></b>

**911 SYSTEM UPGRADE FUND - 2020**

Balance, 12/31/2019		<b>1,447,073.18</b>
Receipts:		
Interest	<u>1,469.84</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,469.84</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,448,543.02</u></b>
Expenditures:		
Contracted Services	1,405,000.00	
Potter County 911 Fund	<u>43,543.02</u>	
<b>TOTAL EXPENDITURES</b>		<b><u>1,448,543.02</u></b>
<b>BALANCE, 12/31/2020</b>		<b>—</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,448,543.02</u></b>

**REGISTER & RECORDER FUND - 2020**

Balance, 12/31/2019		7,749.86
Receipts:		
Commissions	27,053.52	
Deposits	1,042,782.13	
Notice of Assessments	<u>8,399.12</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,078,234.77</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,085,984.63</u></b>
Expenditures:		
Check Order Fee/Bank Charge/Return Deposit	654.79	
PA Dept. Rev - Rec. of Deeds Writ Tax/JCS Fee	96,175.85	
PA Dept. Rev - Reg. of Wills Probate/JCS Fee	3,099.25	
PA State Transfer Tax	134,655.79	
Potter County Commissioners (Cubicle Rent)	160.00	
Potter County Improvement Fund	6,052.00	
Recorder of Deeds Improvement Fund	9,078.00	
Recorder of Deeds	102,629.62	
Register of Wills	31,935.62	
Schools:		
Austin	15,118.88	
Coudersport	116,572.35	
Galeton	89,839.74	
Keystone	3,770.24	
Northern Potter	76,586.89	
Oswayo Valley	30,166.92	
Port Allegany	12,350.24	
Boroughs:		
Austin	1,215.48	
Coudersport	25,753.43	
Galeton	9,244.63	
Oswayo	1,274.28	
Shinglehouse	8,836.09	
Ulysses	3,372.26	
Townships:		
Abbott	22,762.86	
Allegany	2,680.38	
Bingham	10,803.17	
Clara	3,984.95	
Eulalia	30,792.82	
Genesee	12,370.64	
Harrison	16,038.08	
Hebron	17,271.07	
Hector	19,384.01	
Homer	8,870.10	
Keating	2,937.13	
Oswayo	10,442.26	
Pike	29,446.34	
Pleasant Valley	2,334.69	
Portage	1,530.70	
Roulette	10,015.52	

**REGISTER & RECORDER (continued)**

Sharon	6,570.09	
Stewardson	3,770.23	
Summit	7,867.92	
Sweden	23,645.39	
Sylvania	4,528.29	
Ulysses	20,949.28	
West Branch	21,746.36	
Wharton	<u>4,907.28</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,074,191.91</b>
<b>BALANCE, 12/31/2020</b>		<b>174,346.67</b>
<b>ESCROW BALANCE, 12/31/2020</b>		<b>6,456.10</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>5,336.63</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(174,346.68)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,085,984.63</u></b>

**RECORDER OF DEEDS IMPROVEMENT FUND - 2020**

Balance, 12/31/2019		7,156.06
Receipts:		
Recorder Fees	9,078.00	
Interest	<u>8.97</u>	
<b>TOTAL RECEIPTS</b>		<b><u>9,086.97</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$16,243.03</u></b>
Expenditures:		
Contracted Services	<u>3,755.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>3,755.00</b>
<b>BALANCE, 12/31/2020</b>		<b>11,672.03</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>816.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$16,243.03</u></b>

**PHARE GRANT FUND - 2020**

Balance, 12/31/2019		<b>15,317.76</b>
Receipts:		
Commonwealth of PA	75,000.00	
Interest	<u>22.77</u>	
<b>TOTAL RECEIPTS</b>		<b><u>75,022.77</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$90,340.53</u></b>
Expenditures:		
Northern Tier Community Action	<u>15,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>15,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b>340.53</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>75,000.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$90,340.53</u></b>

**SPECIALTY COURTS FUND - 2020**

Balance, 12/31/2019		<b>31,611.15</b>
Receipts:		
Administrative Costs	4,745.54	
County Program Fees	3,814.28	
Interest	<u>70.68</u>	
<b>TOTAL RECEIPTS</b>		<b><u>8,630.50</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$40,241.65</u></b>
Expenditures:		
Materials & Supplies	<u>1,432.85</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,432.85</b>
<b>BALANCE, 12/31/2020</b>		<b>38,419.95</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>388.85</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$40,241.65</u></b>

**PROTHONOTARY ORPHANS COURT ADOPTION COUNSELING FUND - 2020**

Balance, 12/31/2019		<b>495.40</b>
Receipts:		
Bank Fee Reversal	<u>5.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>5.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$500.40</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>500.40</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$500.40</u></b>

**DIVORCE FUND - 2020**

Balance, 12/31/2019		<b>50,185.05</b>
Receipts:		
Prothonotary No Fault	302,828.00	
Interest	<u>644.02</u>	
<b>TOTAL RECEIPTS</b>		<b><u>303,472.02</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$353,657.07</u></b>
Expenditures:		
Salaries & Benefits	90,289.93	
Potter County Commissioners (Capital Reserve)	200,000.00	
Materials & Supplies	2,970.95	
Postage	<u>2,855.98</u>	
<b>TOTAL EXPENDITURES</b>		<b>296,116.86</b>
<b>BALANCE, 12/31/2020</b>		<b>65,585.28</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>14,333.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(22,378.07)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$353,657.07</u></b>



**CLERK OF COURTS BAIL FUND - 2020**

Balance, 12/31/2019		<b>231,302.00</b>
Receipts:		
Deposits	<u>24,500.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>24,500.00</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$255,802.00</u></b>
Expenditures:		
Potter County Commissioners	130.00	
Refunds	<u>6,870.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>7,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b><u>248,802.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$255,802.00</u></b>

**PROTHONOTARY FUND - 2020**

Balance, 12/31/2019		<b>4,974.26</b>
Receipts:		
Deposits	732,333.12	
IRS Treasury	220.00	
Prior Years Void Checks	<u>816.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>733,369.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$738,343.38</u></b>
Expenditures:		
Act 119	312.40	
Automation Fund	35,941.00	
Civil Case Escrow	781.00	
Divorce Filings	302,828.00	
Divorce Refund	88.75	
Mediation/Psychological	6,567.00	
Orphans Court	6,370.75	
PA Department of Revenue	358,287.51	
PFA Surcharge	195.30	
Potter County Commissioners (Civil Report)	21,453.66	
Potter County Sheriff	157.00	
Bank Charges/Returned Checks/Check Order	<u>176.75</u>	
<b>TOTAL EXPENDITURES</b>		<b>733,159.12</b>
<b>BALANCE, 12/31/2020</b>		<b>38,821.01</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(33,636.75)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$738,343.38</u></b>

**CLERK OF COURTS CRIMINAL FUND - 2020**

Balance, 12/31/2019		<b>17,267.10</b>
Receipts:		
Deposits	420,959.59	
Prior Years Void Checks	<u>575.53</u>	
<b>TOTAL RECEIPTS</b>		<b><u>421,535.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$438,802.22</u></b>
Expenditures:		
Potter County Commissioners	145,537.53	
Drug Court	4,566.73	
Lab Fees	21,389.36	
PA Dept. of Revenue	134,766.91	
PA State Police – Vice Unit	149.75	
Potter County District Attorney	21.80	
Potter County Probation	29,661.01	
Potter County Prothonotary	2,947.50	
Potter County Treasurer	692.57	
Restitutions/Refunds	62,182.33	
Specialty Court	3,993.09	
Substance Abuse Fund	6,787.03	
Victim Service Fee	1,020.22	
Check Order	154.94	
Boroughs:		
Austin	53.98	
Coudersport	1,860.63	
Galeton	1,354.08	
Shinglehouse	123.34	
Townships:		
Hector	119.76	
Homer	350.00	
Stewardson	96.45	
Sweden	1,274.97	
Ulysses	200.00	
Wharton	<u>1.50</u>	
<b>TOTAL EXPENDITURES</b>		<b>419,305.48</b>
<b>BALANCE, 12/31/2020</b>		<b>44,776.76</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(25,280.02)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$438,802.22</u></b>

**CLERK OF COURTS CRIMINAL AUTOMATION FUND - 2020**

Balance, 12/31/2019		<b>9,165.56</b>
Receipts:		
Clerk of Court Fees	692.57	
Interest	<u>19.06</u>	
<b>TOTAL RECEIPTS</b>		<b><u>711.63</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$9,877.19</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b>9,834.42</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>42.77</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$9,877.19</u></b>

**PROTHONOTARY CIVIL AUTOMATION FUND - 2020**

Balance, 12/31/2019		<b>26,710.85</b>
Receipts:		
Prothonotary Fees	35,941.00	
Interest	<u>43.87</u>	
<b>TOTAL RECEIPTS</b>		<b><u>35,984.87</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$62,695.72</u></b>
Expenditures:		
Contracted Services	<u>43,084.27</u>	
<b>TOTAL EXPENDITURES</b>		<b>43,084.27</b>
<b>BALANCE, 12/31/2020</b>		<b>19,168.59</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>1,528.00</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,085.14)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$62,695.72</u></b>

**SHERIFF GENERAL FUND (C&N) - 2020**

Balance, 12/31/2019		<b>28,514.19</b>
Receipts:		
Fundraiser - Donation	700.00	
Potter County Commissioners	144.50	
Previous Years Void Checks	1,230.00	
Reimbursement	26.00	
Social Security Administration Treasury	<u>1,400.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>3,500.50</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$32,014.69</u></b>
Expenditures:		
Automobile Maintenance/Repairs	1,073.60	
Server Fees	46.35	
Supplies & Miscellaneous	1,545.62	
Uniform Expenses	<u>39.75</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,705.32</b>
<b>BALANCE, 12/31/2020</b>		<b>29,109.37</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>200.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$32,014.69</u></b>

**SHERIFF SURCHARGE FUND - 2020**

Balance, 12/31/2019		<b>2,605.08</b>
Receipts:		
Deposits	1,170.00	
Interest	<u>1.48</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,171.48</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$3,776.56</u></b>
Expenditures:		
Commonwealth of PA	1,320.00	
Bank Fees	<u>14.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,334.00</b>
<b>BALANCE, 12/31/2020</b>		<b>2,292.56</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>150.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$3,776.56</u></b>

**SHERIFF GENERAL FUND (JVB) - 2020**

Balance, 12/31/2019		<b>(13,060.41)</b>
Receipts:		
Deposits	76,386.12	
Prior Years Void Checks	<u>45.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>76,431.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$63,370.71</u></b>
Expenditures:		
Advertising	5,590.98	
Firearms Validation	883.00	
Potter County Commissioners	23,675.94	
Prothonotary	56.00	
Recorder of Deeds	235.50	
Refunds to Attorneys	7,867.30	
Surcharge	1,170.00	
Tax Claim	8,822.60	
Boroughs:		
Coudersport	500.09	
Galeton	939.95	
Shinglehouse	<u>585.50</u>	
<b>TOTAL EXPENDITURES</b>		<b>50,326.86</b>
<b>BALANCE, 12/31/2020</b>		<b>15,210.85</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,167.00)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$63,370.71</u></b>

**SHERIFF FIREARMS VALIDATION FUND - 2020**

Balance, 12/31/2019		<b>363.75</b>
Receipts:		
Deposits	883.00	
Interest	<u>.13</u>	
<b>TOTAL RECEIPTS</b>		<b><u>883.13</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,246.88</u></b>
Expenditures:		
Commonwealth of PA	974.00	
Bank Fees	<u>14.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>988.00</b>
<b>BALANCE, 12/31/2020</b>		<b>185.88</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>73.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,246.88</u></b>

**JAIL FUND – 2020**

Balance, 12/31/2019		1,164.94
Receipts:		
Deposits	149,021.83	
Prior Years Void Checks	236.34	
Transfer from Inmate Fund	<u>18,000.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>167,258.17</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$168,423.11</u></b>
Expenditures:		
Cost Recovery	69,069.19	
Domestic Relations	531.63	
Encartele – (Phone)	8,100.00	
Equipment/Supplies	28,174.65	
Galeton District Magistrate	22.88	
Human Services	100.00	
Inmate Medical	9,776.18	
Oasis Management Systems, Inc.	26,143.94	
Postage	450.34	
Potter County Probation	1,392.77	
Return of Inmate Funds & Personal	26,632.05	
Returned Checks	50.00	
Room & Board	3,120.00	
Victim Impact Panel	35.00	
Check Order	<u>87.80</u>	
<b>TOTAL EXPENDITURES</b>		<b>173,686.43</b>
<b>BALANCE, 12/31/2020</b>		<b>2,353.55</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(7,616.87)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$168,423.11</u></b>

**INMATE FUND - 2020**

Balance, 12/31/2019		48,547.70
Receipts:		
Commissions (Oasis & Encartele)	13,655.84	
Interest	<u>42.11</u>	
<b>TOTAL RECEIPTS</b>		<b><u>13,697.95</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$62,245.65</u></b>
Expenditures:		
Transfer to Jail Fund	<u>18,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>18,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b>40,197.23</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>4,048.42</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$62,245.65</u></b>

**IV-D DOMESTIC RELATIONS FUND - 2020**

Balance, 12/31/2019		<b>182,431.23</b>
Receipts:		
Commonwealth of PA	110,290.00	
Fees	1,794.09	
Incentive	27,558.37	
Interest	<u>986.00</u>	
<b>TOTAL RECEIPTS</b>		<b>140,628.46</b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$323,059.69</u></b>
Expenditures:		
Potter County Commissioners	110,290.00	
Professional Services	1,285.00	
Reimburse State Account Shortage from 2019	<u>(815.98)</u>	
<b>TOTAL EXPENDITURES</b>		<b>110,759.02</b>
<b>BALANCE, 12/31/2020</b>		<b>197,303.37</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>41,157.80</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(26,160.50)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$323,059.69</u></b>

**DOMESTIC RELATIONS PATERNITY FUND - 2020**

Balance, 12/31/2019		
Receipts:		<b>6,246.34</b>
PA SCDU Child Support	1,794.09	
Paternity Testing	<u>38.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,832.09</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$8,078.43</u></b>
Expenditures:		
DNA Diagnostics Center	510.80	
Potter County Domestic IVD Fees	<u>1,794.09</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,304.89</b>
<b>BALANCE, 12/31/2020</b>		<b>7,745.38</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,971.84)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$8,078.43</u></b>

**DISTRICT ATTORNEY DRUG INVESTIGATION FUND - 2020**

Balance, 12/31/2019		<b>3,052.18</b>
Receipts:		
Interest	<u>.69</u>	
<b>TOTAL RECEIPTS</b>		<b><u>.69</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$3,052.87</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>3,052.87</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$3,052.87</u></b>

**DISTRICT ATTORNEY SPECIAL INVESTIGATION FUND - 2020**

Balance, 12/31/2019		<b>35.15</b>
Receipts:	—	
<b>TOTAL RECEIPTS</b>		—
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$35.15</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>35.15</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$35.15</u></b>



**SUBSTANCE ABUSE FUND - 2020**

Balance, 12/31/2019		<b>9,774.78</b>
Receipts:		
Deposits	6,796.22	
Interest	<u>17.38</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,813.60</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$16,588.38</u></b>
Expenditures:		
Potter County Drug & Alcohol Program	<u>9,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>9,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b>7,313.69</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>274.69</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$16,588.38</u></b>

**TOBACCO COMPLIANCE PROGRAM FUND - 2020**

Balance, 12/31/2019		<b>7,188.68</b>
Receipts:		
Interest	<u>14.40</u>	
<b>TOTAL RECEIPTS</b>		<b><u>14.40</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$7,203.08</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>7,203.88</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$7,203.88</u></b>

**TAX CLAIM BUREAU CONVENIENCE FUND – 2020**

Balance, 12/31/2019		—
Receipts:		
Hi-Fi Account	2,126,160.26	
Interest	850.48	
Prior Years Void Checks	<u>2,461.38</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,129,472.12</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,129,472.12</u></b>
Expenditures:		
Commission on Road/School/Fees	205,862.61	
Farmland Rollback	3,480.01	
Potter County Commissioners (Interest Received)	850.48	
Potter County Commissioners (Prior Years Taxes)	514,660.60	
Schools Districts:		
Austin	107,292.07	
Coudersport	350,410.33	
Galeton	166,071.76	
Keystone Central	8,046.05	
Northern Potter	224,550.58	
Oswayo Valley	204,431.88	
Port Allegany	94,226.72	
Boroughs:		
Austin	15,694.42	
Coudersport	57,806.92	
Galeton	30,987.99	
Oswayo	2,394.53	
Shinglehouse	18,845.79	
Ulysses	11,548.59	
Townships:		
Abbott	2,269.55	
Allegany	2,566.07	
Bingham	4,892.12	
Clara	2,573.89	
Eulalia	476.52	
Genesee	6,662.62	
Harrison	9,293.62	
Hebron	5,832.39	
Hector	2,684.84	
Keating	1,365.26	
Oswayo	2,098.54	
Pike	1,302.65	
Pleasant Valley	745.36	
Portage	231.24	
Roulette	15,951.05	
Sharon	13,304.22	
Stewardson	249.94	
Summit	243.01	
Sweden	7,824.31	
Sylvania	417.29	
Ulysses	6,623.26	

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

West Branch	2,092.27	
Wharton	215.78	
Other Expenditures:		
Potter County Register & Recorder	3,607.25	
Potter County Tax Claim	13,845.90	
Upset Sale/Refunds	<u>4,941.84</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,129,472.12</b>
<b>BALANCE, 12/31/2020</b>		<b>—</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>110,998.98</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(110,998.98)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,129,472.12</u></b>

**TAX CLAIM BUREAU HI-FI FUND - 2020**

Balance, 12/31/2019		5,115.86
Receipts:		
Deposits	1,627,915.39	
Credit Card Deposits	500,958.05	
Interest	<u>850.48</u>	
<b>TOTAL RECEIPTS</b>		<b><u>2,129,723.92</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,134,839.78</u></b>
Expenditures:		
Convenience Account	2,127,010.74	
Returned Deposits	<u>3,077.30</u>	
<b>TOTAL EXPENDITURES</b>		<b>2,130,088.04</b>
<b>BALANCE, 12/31/2020</b>		<b>115,744.24</b>
<b>ACCOUNTS RECEIVABLE</b>		<b>6.48</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(110,998.98)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,134,839.78</u></b>

**CONSERVATION DISTRICT GENERAL FUND - 2020**

Balance, 12/31/2019		<b>2,605.09</b>
Receipts:		
Conservation District Special Fund	395,200.00	
Prior Year Void Checks	<u>1,004.36</u>	
<b>TOTAL RECEIPTS</b>		<b><u>396,204.36</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$398,809.45</u></b>
Salaries & Benefits:		
Salaries (Gross)	209,675.00	
Employer's Share of FICA	16,040.15	
Employer's Share of Retirement	6,112.02	
Employer's Share UC	721.91	
Health Insurance	33,162.66	
Other Expenditures:		
Accounting Service	20,400.00	
Administrative/Director	20,034.50	
DGK Insurance & Bonds	3,927.00	
DGR/LVR	11,723.80	
Dominion Grant	484.18	
Education/Training/Travel	3,705.11	
Envirothon	968.78	
Exhibits/Program Expenses	4,447.33	
Farmland/Fish & Boat	16,127.44	
GG Headwaters	13,387.03	
Mini Grants/Other Projects/E & S 102/105	8,836.14	
NM/No-Till	9,063.05	
Petty Cash/Office (Equip & Supplies)/Bank Fees	5,850.37	
Publications & Advertising	720.00	
Rent/Storage Rent	3,707.32	
Scholarships/Awards/Exhibits	200.00	
Seed Sales/Sales Tax	2,104.63	
Telephone/Internet	1,840.46	
Vehicle/Maintenance/Fuel	769.81	
Watershed Grant	<u>1,410.89</u>	
<b>TOTAL EXPENDITURES</b>		<b>395,419.58</b>
<b>BALANCE, 12/31/2020</b>		<b>8,229.87</b>
<b>ACCOUNTS PAYABLE</b>		<b>(4,912.79)</b>
<b>PRE-PAIDS</b>		<b><u>72.79</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$398,809.45</u></b>

**CONSERVATION DISTRICT SPECIAL FUND - 2020**

Balance, 12/31/2019		<b>182,267.72</b>
Receipts:		
Deposits	396,372.86	
Potter County Commissioners	45,000.00	
Interest	<u>462.36</u>	
<b>TOTAL RECEIPTS</b>		<b><u>441,835.22</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$624,102.94</u></b>
Expenditures:		
Transfers:		
Conservation District General Fund	<u>395,200.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>395,200.00</b>
<b>BALANCE, 12/31/2020</b>		<b><u>228,902.94</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$624,102.94</u></b>

**CONSERVATION DISTRICT FARMLAND PRESERVATION BOARD FUND – 2020**

Balance, 12/31/2019		<b>2,439.08</b>
Receipts:		
Interest	<u>.53</u>	
<b>TOTAL RECEIPTS</b>		<b><u>.53</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,439.61</u></b>
Expenditures:	—	
<b>TOTAL EXPENDITURES</b>		—
<b>BALANCE, 12/31/2020</b>		<b><u>2,439.61</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,439.61</u></b>

**CONSERVATION DISTRICT PETTY CASH FUND - 2020**

Balance, 12/31/2019		<b>100.00</b>
Receipts:		
Deposits	<u>298.15</u>	
<b>TOTAL RECEIPTS</b>		<b><u>298.15</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$398.15</u></b>
Expenditures:		
Office Supplies/Miscellaneous	79.67	
Postage	12.80	
Training/Clinics	<u>205.68</u>	
<b>TOTAL EXPENDITURES</b>		<b>298.15</b>
<b>BALANCE, 12/31/2020</b>		<b><u>100.00</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$398.15</u></b>

**CONSERVATION DISTRICT MUNICIPAL SUPER MONEY FUND – 2020**

Balance, 4/14/2020		
Receipts:		<b>158,126.22</b>
Interest Earned from Certificate of Deposit	1,004.65	
Interest	<u>350.65</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,355.30</u></b>
<b>BALANCE, 12/31/2020</b>		<b><u>\$159,481.52</u></b>

**\*Certificate of Deposit # 309663726 moved to this Super Money Fund 4/14/2020.**

**COOPERATIVE EXTENSION FUND – 2020**

Balance, 12/31/2019		<b>125,432.46</b>
Receipts:		
Deposits	215.72	
Potter County Commissioners	124,375.00	
Interest	<u>665.09</u>	
<b>TOTAL RECEIPTS</b>		<b><u>125,255.81</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$250,688.27</u></b>
Expenditures:		
Advertising	90.00	
Equipment	833.43	
Office Supplies/Leases	6,171.93	
Personnel	94,037.27	
Program Operations	80.00	
Publications/Demonstrations	130.43	
Staff Travel	5,763.09	
Utilities	<u>2,017.48</u>	
<b>TOTAL EXPENDITURES</b>		<b>109,123.63</b>
<b>BALANCE, 12/31/2020</b>		<b><u>141,564.64</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$250,688.27</u></b>

**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**GENERAL FUND - 2020**

Balance, 12/31/2019		<b>346.96</b>
Receipts:		
Deposits	157,020.05	
Interest	21.40	
Prior Years Void Checks	<u>8.00</u>	
<b>TOTAL RECEIPTS</b>		<b><u>157,049.45</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$157,396.41</u></b>
Expenditures:		
Potter County Commissioners	21,630.29	
MJ-IOTA	21.40	
Restitutions/Refunds	3,583.23	
Server Fee	249.24	
State of PA	124,330.25	
Fines & Civil Awards:		
Schools:		
Coudersport	106.66	
Boroughs:		
Austin	507.05	
Coudersport	4,651.32	
Townships:		
Eulalia	60.48	
Homer	203.87	
Keating	127.84	
Portage	50.00	
Summit	175.00	
Sweden	1,265.85	
Sylvania	<u>65.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>157,027.48</b>
<b>BALANCE, 12/31/2020</b>		<b>2,707.33</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,338.40)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$157,396.41</u></b>



**MAGISTERIAL DISTRICT JUDGE ANNETTE EASTON 55-3-01**  
**PETTY CASH FUND - 2020**

Balance, 12/31/2019		<b>300.00</b>
Receipts:		
Potter County Commissioners	<u>1,334.90</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,334.90</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,634.90</u></b>
Expenditures:		
Postage	<u>1,334.90</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,334.90</b>
<b>BALANCE, 12/31/2020</b>		<b>180.40</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>119.60</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,634.90</u></b>

**MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03**  
**GENERAL FUND - 2020**

Balance, 12/31/2019		<b>2,095.60</b>
Receipts:		
Deposits	142,669.70	
Interest	9.44	
Prior Years Void Checks	<u>39.10</u>	
<b>TOTAL RECEIPTS</b>		<b><u>142,718.24</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$144,813.84</u></b>
Expenditures:		
Potter County Commissioners	19,925.25	
MJ-IOTA	11.33	
Restitutions/Refunds	4,204.50	
Server Fee	1,675.11	
State of PA	105,498.95	
Fines & Civil Awards:		
Schools:		
Galeton	253.91	
Northern Potter	250.00	
Boroughs:		
Galeton	3,475.68	
Ulysses	1,973.21	
Townships:		
Abbott	200.00	
Bingham	125.00	
Harrison	350.00	
Hector	450.00	
Pike	267.79	
Ulysses	337.10	
West Branch	<u>225.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>139,222.83</b>
<b>BALANCE, 12/31/2020</b>		<b>8,327.56</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(2,736.55)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$144,813.84</u></b>

**MAGISTERIAL DISTRICT JUDGE CHRISTOPHER KALACINSKI 55-4-03**  
**PETTY CASH FUND - 2020**

Balance, 12/31/2019		<b>500.00</b>
Receipts:		
Potter County Commissioners	<u>1,539.41</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,539.41</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$2,039.41</u></b>
Expenditures:		
Postage	1,507.00	
Supplies	<u>32.41</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,539.41</b>
<b>BALANCE, 12/31/2020</b>		<b>433.82</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>66.18</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$2,039.41</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**GENERAL FUND - 2020**

Balance, 12/31/2019		244.34
Receipts:		
Deposits	84,620.48	
Interest	2.14	
Prior Years Void Checks	<u>40.77</u>	
<b>TOTAL RECEIPTS</b>		<b><u>84,663.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$84,907.73</u></b>
Expenditures:		
Potter County Commissioners	11,971.83	
MJ-IOTA	3.19	
Restitutions/Refunds	3,064.09	
Server Fees	1,779.07	
State of PA	62,417.44	
Fines & Civil Awards:		
Boroughs:		
Shinglehouse	630.34	
Townships:		
Allegany	98.29	
Clara	27.71	
Genesee	257.59	
Hebron	50.00	
Oswayo	25.00	
Pleasant Valley	22.47	
Roulette	3,081.15	
Sharon	<u>874.16</u>	
<b>TOTAL EXPENDITURES</b>		<b>84,302.33</b>
<b>BALANCE, 12/31/2020</b>		<b>1,631.75</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(1,026.35)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$84,907.73</u></b>

**MAGISTERIAL DISTRICT JUDGE KARI McCLEAFT 55-4-01**  
**PETTY CASH FUND - 2020**

Balance, 12/31/2019		<b>200.00</b>
Receipts:		
Potter County Commissioners	<u>1,056.99</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,056.99</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,256.99</u></b>
Expenditures:		
Garbage/Supplies	58.99	
Postage	<u>998.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,056.99</b>
<b>BALANCE, 12/31/2020</b>		<b>161.45</b>
<b>ACCOUNTS RECEIVABLE</b>		<b><u>38.55</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,256.99</u></b>

**HUMAN SERVICES GENERAL & PAYROLL FUND - 2020**

Balance, 12/31/2019		<b>19,974.48</b>
Receipts:		
Investor Savings	6,108,058.65	
Interest	1,000.47	
Prior Years Void Checks	<u>326.35</u>	
<b>TOTAL RECEIPTS</b>		<b><u>6,109,385.47</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$6,129,359.95</u></b>
Salaries & Benefits:		
Salaries	1,810,300.75	
Delaware Valley Health Trust	638,127.50	
Employer's Share of FICA/Medicare	138,550.12	
Insurance (PCORP)	2,958.76	
Life Insurance	11,060.89	
Payroll Deductions Penalty	64.76	
Potter County Employee's Retirement Fund	155,770.00	
Unemployment Compensation (CCAP)	20,109.49	
Workmen's Compensation (PCOMP)	5,781.00	
Programs:		
Administrative	79,721.95	
Aging	475,664.23	
Children & Youth	585,090.28	
Coordinated Services	256,206.09	
Drug & Alcohol	175,455.84	
Intellectual Disabilities (MR)	254,609.69	
Medical Assistance Transportation Program (MA)	468,889.62	
Mental Health	524,445.12	
Other Expenditures:		
Commonwealth of PA (Return of Funds)	197,266.39	
Potter County Commissioners (TA Loan)	400,000.00	
Potter County Commissioners (Interest on TA Loan)	6,931.50	
Potter County Commissioners (Maintenance)	39,455.00	
Direct Deposit Service Fees/Errors	150.00	
Utilities	<u>53,116.16</u>	
<b>TOTAL EXPENDITURES</b>		<b>6,299,725.14</b>
<b>BALANCE, GENERAL FUND, 12/31/2020</b>		<b>5,034.86</b>
<b>BALANCE, PAYROLL ACCOUNT, 12/31/2020</b>		<b>510.24</b>
<b>ACCOUNTS PAYABLE</b>		<b><u>(175,910.29)</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCES</b>		<b><u>\$6,129,359.95</u></b>

**HUMAN SERVICES INVESTORS SAVINGS FUND - 2020**

Balance, 12/31/2019		<b>56,904.73</b>
Receipts:		
Aging Well	22,091.45	
Commonwealth of PA	4,057,140.51	
Deposits	93,216.29	
Food Program	30,565.15	
Potter County Commissioners	550,000.00	
Tax Anticipation Loan	400,000.00	
Interest	625.87	
Transfers from:		
Aging	50,000.00	
Children & Youth	1,089,120.13	
Drug & Alcohol	318,927.51	
Early Intervention	197,761.07	
Intellectual Disabilities	449,127.18	
MATP	657,695.73	
Mental Health	<u>901,686.69</u>	
<b>TOTAL RECEIPTS</b>		<b><u>8,817,957.58</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$8,874,862.31</u></b>
Expenditures:		
Transfers to:		
General Fund	6,108,058.65	
Drug & Alcohol	359,015.00	
Intellectual Disabilities	459,747.00	
Mental Health	839,584.00	
Early Intervention	171,587.00	
Children & Youth	<u>905,755.34</u>	
<b>TOTAL EXPENDITURES</b>		<b>8,843,746.99</b>
<b>BALANCE, 12/31/2020</b>		<b><u>31,115.32</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$8,874,862.31</u></b>

**HUMAN SERVICES MENTAL HEALTH FUND - 2020**

Balance, 12/31/2019		<b>35,156.76</b>
Receipts:		
Deposits	201,758.36	
Transfers from Investor Savings	839,584.00	
Interest	<u>754.03</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,042,096.39</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,077,253.15</u></b>
Expenditures:		
Transfers to Investor Savings	<u>901,686.69</u>	
<b>TOTAL EXPENDITURES</b>		<b>901,686.69</b>
<b>BALANCE, 12/31/2020</b>		<b><u>175,566.46</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,077,253.15</u></b>

**HUMAN SERVICES FOOD PROGRAM FUND - 2020**

Balance, 12/31/2019		<b>3,946.97</b>
Receipts:		
Deposits	42,465.55	
Transfers from Investor Savings	6,302.13	
Interest	<u>30.58</u>	
<b>TOTAL RECEIPTS</b>		<b><u>\$48,798.26</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$52,745.23</u></b>
Expenditures:		
Transfers to Investor Savings	<u>30,565.15</u>	
<b>TOTAL EXPENDITURES</b>		<b>30,565.15</b>
<b>BALANCE, 12/31/2020</b>		<b><u>22,180.08</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$52,745.23</u></b>



**HUMAN SERVICES EARLY INTERVENTION FUND - 2020**

Balance, 12/31/2019		<b>29,971.29</b>
Receipts:		
Deposits	22,367.60	
Transfers from Investor Savings	171,587.00	
Interest	<u>159.16</u>	
<b>TOTAL RECEIPTS</b>		<b><u>194,113.76</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$224,085.05</u></b>
Expenditures:		
Transfers to Investor Savings	<u>197,761.07</u>	
<b>TOTAL EXPENDITURES</b>		<b>197,761.07</b>
<b>BALANCE, 12/31/2020</b>		<b><u>26,323.98</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$224,085.05</u></b>

**HUMAN SERVICES INTELLECTUAL DISABILITIES FUND - 2020**

Balance, 12/31/2019		<b>8,169.32</b>
Receipts:		
Deposits	68,568.86	
Transfers from Investor Savings	459,747.00	
Interest	<u>310.60</u>	
<b>TOTAL RECEIPTS</b>		<b><u>528,626.46</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$536,795.78</u></b>
Expenditures:		
Transfers from Investor Savings	<u>449,127.18</u>	
<b>TOTAL EXPENDITURES</b>		<b>449,127.18</b>
<b>BALANCE, 12/31/2020</b>		<b><u>87,668.60</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$536,795.78</u></b>

**HUMAN SERVICES DRUG & ALCOHOL FUND - 2020**

Balance, 12/31/2019		85.77
Receipts:		
Deposits	24,410.30	
Transfers to Investor Savings	359,015.00	
Interest	<u>46.87</u>	
<b>TOTAL RECEIPTS</b>		<b><u>383,472.17</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$383,557.94</u></b>
Expenditures:		
Transfers to Investor Savings	<u>318,927.51</u>	
<b>TOTAL EXPENDITURES</b>		<b>318,927.51</b>
<b>BALANCE, 12/31/2020</b>		<b><u>64,630.43</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$383,557.94</u></b>

**HUMAN SERVICES MEDICAL ASSISTANCE  
TRANSPORTATION PROGRAM FUND (MATP) - 2020**

Balance, 12/31/2019		6,487.78
Receipts:		
Deposits	693,904.90	
Transfers from Investor Savings	236,713.00	
Interest	<u>542.19</u>	
<b>TOTAL RECEIPTS</b>		<b>931,160.09</b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$937,647.87</u></b>
Expenditures:		
Transfer to Transportation Checking	487.90	
Transfers to Investor Savings	<u>657,695.73</u>	
<b>TOTAL EXPENDITURES</b>		<b>658,183.63</b>
<b>BALANCE, 12/31/2020</b>		<b><u>279,464.24</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$937,647.87</u></b>

**HUMAN SERVICES AGING FUND - 2020**

Balance, 12/31/2019		<b>55,909.21</b>
Receipts:		
Deposits	76,488.89	
Interest	<u>44.25</u>	
<b>TOTAL RECEIPTS</b>		<b><u>76,533.14</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$132,442.35</u></b>
Expenditures:		
Transfers from Investor Savings	<u>100,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<b>100,000.00</b>
<b>BALANCE, 12/31/2020</b>		<b><u>32,442.35</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$132,442.35</u></b>

**HUMAN SERVICES TRANSPORTATION FUND - 2020**

Balance, 12/31/2019		<b>6,132.67</b>
Receipts:		
Deposits	14,963.46	
Transfer from MATP	487.90	
Interest	13.69	
Prior Years Void Checks	<u>14.40</u>	
<b>TOTAL RECEIPTS</b>		<b><u>15,479.79</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$21,612.12</u></b>
Expenditures:		
Area Agency on Aging	1,107.10	
Medical Assistance Transportation Program	<u>14,334.16</u>	
<b>TOTAL EXPENDITURES</b>		<b>15,441.26</b>
<b>BALANCE, 12/31/2020</b>		<b>6,170.86</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$21,612.12</u></b>

**HUMAN SERVICES CHILDREN & YOUTH FUND - 2020**

Balance, 12/31/2019		<b>105,618.17</b>
Receipts:		
Deposits	140,219.33	
Transfers from Investor Savings	905,755.34	
Interest	<u>110.18</u>	
<b>TOTAL RECEIPTS</b>		<b><u>1,046,084.85</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$1,151,703.02</u></b>
Expenditures:		
Transfers to Investor Savings	<u>1,089,120.13</u>	
<b>TOTAL EXPENDITURES</b>		<b>1,089,120.13</b>
<b>BALANCE, 12/31/2020</b>		<b><u>62,582.89</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$1,151,703.02</u></b>

**HUMAN SERVICES PETTY CASH FUND - 2020**

Balance, 12/31/2019		<b>455.50</b>
Deposits	<u>200.29</u>	
<b>TOTAL RECEIPTS</b>		<b><u>200.29</u></b>
<b>TOTAL RECEIPTS &amp; BALANCE</b>		<b><u>\$655.79</u></b>
Expenditures:		
Children & Youth	13.50	
Human Services	176.04	
Mental Disabilities	<u>11.85</u>	
<b>TOTAL EXPENDITURES</b>		<b>201.39</b>
<b>BALANCE, 12/31/2020</b>		<b><u>454.40</u></b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>		<b><u>\$655.79</u></b>

## AUDITORS' FINDINGS & OPINIONS

### FINDINGS:

- Cash balances agree with bank statements.
- Revenue receipts agree with deposits and bank statements.
- Invoices proved satisfactory against General Ledger.
- In-County meal purchases are still being reimbursed. This is a breach of the Union Contract (Pg. 34, Section 9, No. 4, Meal Allowance) which states “only applicable if the employee is engaged in the affairs or activities of the County, while traveling or in attendance, outside the County of Potter for a continuous period of not less than eight (8) hours”.
- We continue to see a lapse in backup detailed receipts for credit card meal purchases.

### OPINIONS:

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

We, the undersigned, duly elected Auditors, do hereby certify that the foregoing report has been prepared from the known and available original books and have audited, adjusted, and settled the accounts of the County of Potter. We have carefully examined all accounts and declare them to be a complete and correct statement of the financial transactions and conditions of said County to the best of our knowledge, information, and belief for the year of 2020.

Respectfully Submitted,

**BOARD OF POTTER COUNTY AUDITORS**

*Pauline A. Kleintop*

Pauline A. Kleintop

*Michele L. Gledhill*

Michele L. Gledhill

*Kathy S. Wagner*

Kathy S. Wagner