

# TIOGA COUNTY

## 2021 Auditors' Public Report



**Legend**

- Municipal Boundary
- - - County Boundary
- - - PA/NY State Line
- Villages







**AUDITORS' REPORT**

**FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021**

TO THE HONORABLE GEORGE W. WHEELER, PRESIDENT JUDGE OF THE COURT OF COMMON PLEAS,  
TIOGA COUNTY, PENNSYLVANIA

WE, THE UNDERSIGNED AUDITORS OF TIOGA COUNTY, PENNSYLVANIA, WOULD RESPECTFULLY REPRESENT THAT IN PURSUENCE OF THE ACT OF AUGUST 9, 1955 P.L. 323 NO.130 AND AMENDMENTS, DO HEREWITH SUBMIT OUR ANNUAL REPORT SHOWING REVENUES AND EXPENDITURES IN DETAIL AND CONDITIONS OF THE COUNTY FOR THE YEAR DECEMBER 31, 2021.

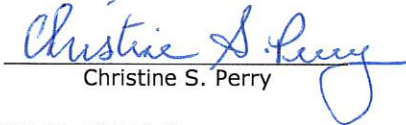
THE ANNEXED REPORT IS A TRUE AND CORRECT STATEMENT OF THE SAID ACCOUNTS TO THE BEST OF OUR BELIEF.

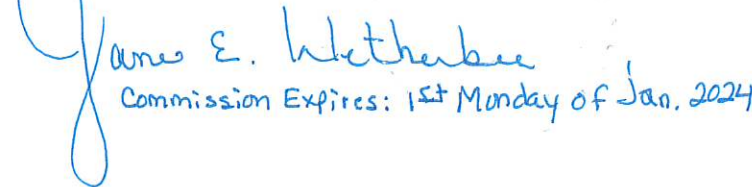
WITNESS OUR HAND AND SEAL THIS 2<sup>nd</sup> DAY OF August 2022.

Sworn and Subscribed before  
me this 2<sup>nd</sup> Day of August, 2022

  
Rebecca J. Briggs

  
Elizabeth T. Craig

  
Christine S. Perry

  
Commission Expires: 1<sup>st</sup> Monday of Jan. 2024

**ELECTED COUNTY OFFICIALS**

PRESIDENT JUDGE  
COUNTY COMMISSIONERS  
AUDITORS  
DISTRICT ATTORNEY  
REGISTER AND RECORDER  
PROTHONOTARY AND CLERK OF COURTS  
SHERIFF  
TREASURER  
CORONER  
DISTRICT JUSTICES

HONORABLE GEORGE W. WHEELER  
MARK L. HAMILTON, ROGER C. BUNN, ERICK J. COOLIDGE  
REBECCA J. BRIGGS, ELIZABETH T. CRAIG, CHRISTINE S. PERRY  
KRISTA L. DEATS  
JANE E. WETHERBEE  
MARIE Y. SEYMOUR  
FRANK LEVINDOSKI  
KERA L. HACKETT  
JAMES DAUGHERTY  
ROBERT L. REPARD, JAMES R. EDGCOMB, TIFFANY L. CUMMINGS

**APPOINTED COUNTY OFFICIALS**

ASSISTANT DISTRICT ATTORNEY  
BOARD OF ELECTIONS  
CHIEF ASSESSOR  
CHIEF CLERK  
ASSISTANT CHIEF CLERK  
CLAIMS COORDINATOR/ASST CHIEF CLERK  
COUNTY SOLICITOR  
DOMESTIC RELATIONS ATTORNEY  
OPEN RECORDS OFFICER  
GUARDIAN AD LITEM  
PUBLIC DEFENDER  
JUVENILE ADVOCATE  
SECRETARY OF BOARD OF COMMISSIONERS  
COUNTY ENGINEER

SANDRA OLSON, JAMIE COOK  
MARK L. HAMILTON, ROGER C. BUNN, ERICK COOLIDGE  
JOSHUA S. ZEYN  
DEREK WILLIAMS, JANICE CHAMBERLAIN  
JANICE CHAMBERLAIN  
MARC RICE  
CHRISTOPHER GABRIEL  
RICHARD MCCOY  
JENNIFER COCHRAN  
TAYLOR MULLHOLAND  
ERIC J. GURNEY  
THOMAS WALRATH, JR.  
JANICE CHAMBERLAIN  
LARSON DESIGN

**2021 GENERAL FUND RECEIPTS SUMMARY**

**Cash & Investments 1/1/21**

General Fund	5,440,480	
Investment Account	1,712,546	
Undeposited Funds	(29,597)	
911 Wired Reimbursement Account	3,892,380	
Accounts Receivable	7,269,760	
<b>Total</b>	18,285,569	
Liabilities Accounts Payable	(3,300,744)	
Unreserved Fund Balance	14,984,825	
Prior Year Adjustments-Accruals	(2,340,341)	
<b>Total</b>		<b>12,644,484</b>

**REVENUE**

Taxes	12,874,733	
Licenses, Permits & Franchises	21,703	
Fines, Forfeitures & Penalties	113,328	
Intergovernmental Revenues	1,743,033	
Charges For Services	1,384,327	
Inter-Co. Department Charges	1,563,000	
Money & Property	29,280	
Other Revenues	132,323	
Other Financing Sources	872,600	
<b>Total Revenue</b>		<b>18,734,327</b>
<b>Total Receipts &amp; Balance</b>		<b>31,378,811</b>

**2021 GENERAL FUND EXPENDITURES SUMMARY**

**EXPENDITURES**

CHIRP Grant	459,748	
Wages & Benefits	10,584,675	
Supplies & Services	489,789	
Purchased Services	2,019,601	
Special Services	249,095	
Departmental Services	125,451	
Capital Expenditures	408,413	
Other Charges	2,982,309	
<b>Total Expenditures</b>		<b>17,319,081</b>

**Cash & Investments 12/31/21**

Cash General Fund	3,697,832	
911 Wired Reimbursement	3,902,122	
Undeposited Funds	(35,232)	
Investor Account	1,716,833	
Taxes Receivable	1,759,618	
Accounts Receivable	490,862	
Due From Other Funds	4,476,240	
Prepaid Expenses	(691)	
<b>Total</b>	16,007,584	
Liabilities: Accounts Payable	(1,947,854)	
<b>Unreserved Fund Balance</b>		<b>14,059,730</b>
<b>Total Expenditures &amp; Balance</b>		<b>31,378,811</b>



**2021 GENERAL FUND**  
**Revenues and Expenses by Department**

<b>Commissioners</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
COVID Relief Grant	0.00	0.00	3,655,726.93
Home Grant Revenue	0.00	0.00	59,756.71
TCHS Prior Years Refunds	935,865.29	30,000.00	319,509.62
TCHS Prior Years Indirect Costs	138,459.00	250,000.00	145,336.00
Transfer from CARES CRBG	0.00	0.00	809,646.75
Transfer From Liquid Fuels	0.00	12,300.00	0.00
Transfer From DUI	0.00	1,700.00	0.00
Misc Income	8,589.79	0.00	35,507.41
PHARE-Rental Rehab Grant	0.00	0.00	44,306.97
126 Main Steet Wellsboro	11,000.00	0.00	5,416.61
267 S Main Street Mansfield	3,000.00	0.00	0.00
CHIRP Grant	459,748.00	0.00	0.00
PCCD CJAB State Grants	78,632.19	0.00	0.00
<b>Total Revenues</b>	<b>1,635,294.27</b>	<b>294,000.00</b>	<b>5,075,207.00</b>
<b>Expenses</b>			
Wages/Regular/Overtime	435,079.54	482,200.00	456,159.99
Wages/Non Retirement	31,765.86	28,140.00	6859.70
FICA Employer Contribution	34,118.23	36,884.00	34,039.04
Retirement Employer	72,313.31	76,980.00	85,299.48
Health Insurance Premium	65,139.95	99,500.00	84,517.37
Dental	1,511.51	2,179.00	2,254.17
Eyeglasses	2,219.74	2,675.00	2,766.50
Life Insurance Premium	395.08	600.00	506.50
Unemployment Compensation Ins.	1,450.44	1,900.00	1,612.78
Workers Compensation Insurance	3,017.26	5,990.00	4,633.17
Wellness Initiative Reimbursement	(544.70)	0.00	544.69
Dues, Conventions, Conferences	17,261.86	19,500.00	18,852.84
Training	0.00	500.00	0.00
Materials and Supplies	3,036.87	4,000.00	4,168.81
Office Equipment Rental	630.17	600.00	511.41
Indigent Burials	0.00	300.00	300.00
PCORP PREM/GEN LIABILITY	16,490.20	18,000.00	16,385.58
Telephone/Cell Phone	20,909.88	17,000.00	21,481.57
Postage	4,068.51	3,500.00	3,642.26
Advertising	1,677.75	3,000.00	2,498.40
Auto Fuel	330.87	1,500.00	471.94
Auto Maintenance	819.54	500.00	10.00
Lease Agreement	11,753.33	15,500.00	15,257.09
Travel and Lodging	8,725.79	9,500.00	417.76
Taxes	8,402.89	0.00	0.00
Contracted Auditing Services	5,400.00	3,000.00	3,049.75
Accufund Software	4,316.88	6,000.00	8,209.53
Professional Services	238,395.86	200,000.00	218,029.50
PCorp Expense	719.26	700.00	666.50
Computer Support	215.00	500.00	465.00
Purchase/Equipment under \$5000	2,065.22	10,000.00	12,376.51
Equipment Maint & Fixed Assets	1,825.96	11,800.00	5,207.14
Appropriations	39,700.00	39,700.00	39,700.00
Mansfield Lot #25	0.00	0.00	362.25
Home Grant Expense	0.00	0.00	32,140.25
Other Miscellaneous Expenses	2,841.80	4,000.00	67,003.73
County Cares CRBG Spending	135,659.16	0.00	0.00
CHIRP Grant	459,748.00	0.00	0.00
Marsh Creek Greenway	0.00	2,000.00	692.50
COVID Relief Grant	0.00	0.00	3,665,726.93
PCCD CJAB Purchase Equipment	68,935.98	0.00	0.00
<b>Total Expenses</b>	<b>1,700,397.00</b>	<b>1,108,148.00</b>	<b>4,816,820.64</b>

<b>Elections</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Federal Grant	0.00	0.00	8,560.92
Filing Fees & Campaign Penalties	921.50	300.00	0.00
Reimburse - Election Officers Pay	25.00	0.00	312.60
Misc. Income	0.00	0.00	11,758.49
<b>Total Revenues</b>	<b>946.50</b>	<b>300.00</b>	<b>20,632.01</b>
<b>Expenses</b>			
Wages/Regular	99,293.06	79,427.00	83,504.89
Wages/Overtime	134.49	200.00	1,445.43
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
Election Officers Pay	78,683.65	78,000.00	78,606.40
FICA Employer Contribution	7,740.79	6,000.00	6,436.95
Retirement Employer	19,690.63	12,715.00	14,657.08
Health Insurance Premium	17,562.40	16,940.00	19,726.31
Dental	592.34	560.00	691.55
Eyeglasses	891.00	600.00	300.00
Life Insurance Premium	205.83	140.00	177.27
Unemployment Compensation Ins.	659.98	2,145.00	764.44
Workers Compensation Insurance	86.65	180.00	107.49
Dues, Conventions, Conferences	500.00	1,200.00	0.00
Materials and Supplies	34,618.85	20,000.00	43,541.85
Office Equipment Rental	2,208.95	1,500.00	2,357.92
Maintenance Polling Sites	3,118.62	0.00	0.00
Food	722.31	1,500.00	992.61
Service Equipment Rental	2,921.80	2,500.00	2,844.99
Rent	3,300.00	3,200.00	3,200.00
PCORP PREM/GEN LIABILITY	1,238.29	850.00	830.68
Special Reimbursements- Grants	0.00	0.00	2,732.50
Telephone	3,261.50	2,750.00	3,020.49
Postage	8,883.57	6,000.00	10,216.40
Advertising	4,447.95	3,500.00	2,965.49
Auto Fuel	601.39	700.00	934.45
Travel and Lodging	1,527.09	1,700.00	130.80
Contracted Services	5,273.29	10,000.00	0.00
Computer Support	215.00	500.00	465.00
Purchase/Equipment under \$5000	2,534.19	3,200.00	0.00
Equipment & Other Fixed Assets	0.00	250.00	0.00
Other Miscellaneous Expenses	0.00	250.00	25.00
<b>Total Expenses</b>	<b>302,038.62</b>	<b>257,632.00</b>	<b>281,800.99</b>
<b>Elected Auditors</b>			
<b>Expenses</b>			
Wages/Regular	59,171.94	72,821.00	59,158.14
Wages/Non Retirement	2,739.00	3,500.00	2,840.20
FICA Employer Contribution	4,790.53	5,400.00	4,801.93
Retirement Employer	11,628.56	10,700.00	11,055.05
Health Insurance Premium	10,713.71	12,520.00	8,966.85
Dental	751.85	840.00	818.95
Eyeglasses	794.75	900.00	1,195.00
Life Insurance Premium	181.12	225.00	203.85
Unemployment Compensation Ins	254.34	0.00	256.00
Workers Compensation Insurance	594.87	1,580.00	815.57
Dues, Conventions, Conferences	500.00	3,000.00	500.00
Materials and Supplies	137.79	500.00	282.06
PCORP PREM/GEN LIABILITY	776.14	750.00	856.31
Telephone	597.13	520.00	585.54
Postage	58.00	55.00	0.00
Advertising	1,422.98	1,240.00	1,009.40
Travel and Lodging	559.14	1,200.00	182.48
Computer Support	215.00	465.00	465.00
Equipment & Other Fixed Assets	0.00	1,000.00	3,120.66
Equipment Maintenance	135.76	0.00	0.00
<b>Total Expenses</b>	<b>96,022.61</b>	<b>117,216.00</b>	<b>97,112.99</b>



	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>Tioga County Tax Collector</b>			
<b>Revenues</b>			
Administrative Fees	20,974.50	20,000.00	19,042.09
Duplicate Bill Fees	3,600.00	3,300.00	3,315.00
Tax Collectors Certification	1,365.00	850.00	1,320.00
<b>Total Revenues</b>	<u>25,939.50</u>	<u>24,150.00</u>	<u>23,677.09</u>
<b>Expenses</b>			
Operational Agreement (Software)	8,400.00	8,400.00	8,400.00
<b>Total Expenses</b>	<u>8,400.00</u>	<u>8,400.00</u>	<u>8,400.00</u>
<b>Tax Assessment</b>			
<b>Revenues</b>			
Clean and Green	11,736.65	7,000.00	10,589.50
Website Fee	17,511.38	12,500.00	17,254.87
Sale of Maps, Photocopies	8,370.41	10,000.00	8,361.54
State Tax Equalization	350.20	300.00	391.40
Reimburse Tax Collectors	11,377.12	11,500.00	0.00
<b>Total Revenues</b>	<u>49,345.76</u>	<u>41,300.00</u>	<u>36,597.31</u>
<b>Expenses</b>			
Wages/Regular	263,423.20	345,940.00	323,448.76
Wages/Overtime	177.75	75.00	68.89
Wages/Non Retirement	35,636.37	2,000.00	20,843.65
FICA Employer Contribution	22,090.94	25,000.00	25,567.54
Retirement Employer	51,660.79	65,895.00	60,447.69
Health Insurance Premium	63,220.83	92,940.00	110,717.41
Dental	1,899.41	2,500.00	2,517.78
Eyeglasses	1,753.00	1,950.00	2,048.00
Life Insurance Premium	507.74	670.00	632.42
Unemployment Compensation Ins.	2,028.59	3,000.00	2,650.61
Workers Compensation Insurance	460.74	1,000.00	862.58
Dues, Conventions, Conferences	6,321.35	9,000.00	4,111.08
Training & Licenses	1,372.00	1,500.00	1,663.91
Materials and Supplies	2,828.26	4,000.00	9,774.04
Office Equipment Rental	181.05	150.00	98.36
PCORP PREM/GEN LIABILITY	4,222.19	4,000.00	3,890.96
Telephone	9,529.09	8,000.00	9,080.83
Postage	2,634.64	3,000.00	2,009.50
Advertising	74.00	75.00	74.00
Publications & Updates	1,899.40	1,500.00	525.00
Auto Fuel & Maintenance	1,687.62	3,000.00	2,485.74
Travel and Lodging	27.44	2,500.00	545.30
Website Expense	7,725.00	8,000.00	7,500.00
Legal Expense	1,872.05	1,800.00	1,896.80
Professional Services	7,000.00	500.00	0.00
Appeal Script Refund	2,417.60	1,500.00	586.56
Clerical Error Refund	543.87	2,000.00	884.66
Catastrophic Loss Refund	4,981.89	3,000.00	1,214.15
Computer Support	215.00	250.00	465.00
Operational Agreement	18,513.56	18,250.00	17,862.00
Clean and Green	13,021.50	4,000.00	5,476.10
Purchase/Equipment under \$5000	10,173.39	3,000.00	0.00
Equipment & Other Fixed Assets	0.00	2,500.00	5,318.65
Equipment Maintenance	1,669.49	1,500.00	6,179.55
Other Miscellaneous Expenses	50.00	100.00	50.00
Refunds Prior Years Revenues	480.00	0.00	287.28
Materials and Supplies Tax Billing	1,396.16	0.00	0.00
Postage Tax Collectors	14,464.57	0.00	0.00
Lease Agreement	14,144.08	15,400.00	23,592.43
Operational Agreement Tax Billing	6,000.00	0.00	0.00
<b>Total Expenses</b>	<u>578,304.56</u>	<u>639,495.00</u>	<u>655,377.23</u>

<b>Tax Claim Bureau</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Interest Land Returns - 2014	0.00	0.00	27.98
Interest Land Returns - 2015	1,054.22	0.00	108.95
Interest Land Returns - 2016	1,216.42	175.00	461.48
Interest Land Returns - 2017	1,159.49	500.00	37,013.44
Interest Land Returns - 2018	34,775.92	35,000.00	38,757.74
Interest Land Returns - 2019	37,538.60	35,000.00	9,975.76
Interest Land Returns - 2020	8,758.87	0.00	0.00
Delinquent Real Estate Taxes	895,839.32	1,000,000.00	922,666.42
Clean & Green Tax Payments	1,601.32	2,500.00	7,512.42
Commissions-Clean & Green	238.85	350.00	1,086.73
Road & School A/C Commission	168,249.77	165,000.00	163,402.96
Costs	222,584.68	230,000.00	229,973.51
Lien Certificates	4,550.00	8,500.00	4,665.00
Judicial Sale Overbid	5,774.03	2,500.00	0.00
Upset Sale Overbid	785.10	3,000.00	8,185.67
Fees for Extracting	600.00	800.00	810.00
Copy Fees	9.75	50.00	45.50
Misc Income	328.25	0.00	500.00
Repository Sale	0.00	200.00	247.90
<b>Total Revenues</b>	<b>1,385,064.59</b>	<b>1,483,575.00</b>	<b>1,425,441.46</b>
<b>Expenses</b>			
Wages/Regular	93,605.80	115,840.00	105,039.24
Wages/Non Retirement	12,379.73	1,500.00	6,654.42
FICA Employer Contribution	7,975.91	9,000.00	8,437.23
Retirement Employer	18,539.10	20,000.00	19,628.81
Health Insurance Premium	22,522.72	24,000.00	23,746.23
Dental	744.16	960.00	951.11
Eyeglasses	2,369.00	900.00	2,552.00
Life Insurance Premium	208.76	245.00	236.79
Unemployment Compensation Ins.	762.41	900.00	837.05
Workers Compensation Insurance	109.02	235.00	194.68
Dues, Conventions, Conferences	487.90	400.00	213.50
Materials and Supplies	3,293.20	3,000.00	2,956.27
Office Equipment Rental	466.71	700.00	559.41
PCORP PREM/GEN LIABILITY	1,050.80	1,000.00	718.61
Telephone	1,961.09	1,700.00	1,749.85
Postage	28,540.13	36,000.00	31,871.24
Advertising	7,236.17	8,000.00	8,210.40
Contracted Services	34,135.00	50,000.00	49,810.00
Computer Support	215.00	200.00	465.00
Operational Agreement	15,025.95	14,950.00	13,200.00
Sheriffs Costs	4,292.93	8,500.00	8,463.55
Notification R/C Sale	1,614.20	3,000.00	751.81
Property Posting	26,575.00	36,000.00	20,650.00
Equipment Maintenance	950.25	650.00	4,952.58
Other Miscellaneous Expenses	25.00	50.00	0.00
<b>Total Expenses</b>	<b>285,085.94</b>	<b>337,730.00</b>	<b>312,849.78</b>



<b><u>Treasurer</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
	<b><u>12/31/21</u></b>	<b><u>12/31/21</u></b>	<b><u>12/31/20</u></b>
<b><u>Revenues</u></b>			
Real Estate - 2018	0.00	0.00	59.18
Real Estate - 2019	0.00	0.00	282,013.84
Real Estate -2020	280,730.88	200,000.00	11,386,364.52
Real Estate -2021	11,613,658.80	11,000,000.00	0.00
Bingo Licenses	500.00	500.00	400.00
Small Games of Chance Licenses	7,500.00	6,000.00	6,025.00
Sportsman Firearm Permits	126.00	100.00	52.00
State Reimbursement	1,755.82	2,000.00	2,080.93
Treasurer's Fees	16,975.00	20,000.00	17,672.10
Room Excise Tax Commission	26,323.45	20,000.00	20,273.60
Transfer In Room Rental	328.93	0.00	356.98
Transfer from-Interest	138.32	0.00	0.00
Interest From Investments	4,286.28	6,000.00	5,728.44
Interest on Checking Accounts	14,785.15	30,000.00	28,327.88
Interest Tax Claim-Checking	380.45	900.00	794.08
Misc Income	609.91	0.00	842.37
<b><u>Total Revenues</u></b>	<b><u>11,968,098.99</u></b>	<b><u>11,285,500.00</u></b>	<b><u>11,750,990.92</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	108,678.88	116,100.00	110,425.65
Wages/Non Retirement	2,662.00	3,000.00	3,048.00
FICA Employer Contribution	8,484.43	9,220.00	8,419.67
Retirement Employer	21,366.32	20,950.00	20,641.98
Health Insurance Premium	14,309.24	26,170.00	26,916.30
Dental	598.12	895.00	909.60
Eyeglasses	899.40	900.00	560.00
Life Insurance Premium	200.62	225.00	226.43
Unemployment Compensation Ins.	689.93	750.00	604.32
Workers Compensation Insurance	857.13	1,450.00	1,311.79
Dues, Conventions, Conferences	625.00	1,400.00	625.00
Materials and Supplies	901.31	1,000.00	1,830.23
PCORP PREM/GEN LIABILITY	1,103.21	1,250.00	972.41
Telephone	1,879.85	1,700.00	1,533.74
Postage	1,754.00	1,700.00	1,663.90
Travel and Lodging	143.00	650.00	0.00
Computer Support	215.00	150.00	465.00
Operational Agreement	6,079.01	6,500.00	6,291.38
Purchase/Equipment under \$5000	379.99	500.00	0.00
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	185.00	250.00	160.00
<b><u>Total Expenses</u></b>	<b><u>172,011.44</u></b>	<b><u>195,010.00</u></b>	<b><u>186,605.40</u></b>
<b><u>Tax Collectors</u></b>			
<b><u>Expenses</u></b>			
Wages/Non Retirement	39,273.75	40,000.00	38,760.75
FICA Employer Contribution	3,004.60	3,060.00	2,965.45
Office Equipment Rental	109.13	0.00	294.72
Postage	948.16	50.00	4,488.80
<b><u>Total Expenses</u></b>	<b><u>43,335.64</u></b>	<b><u>43,110.00</u></b>	<b><u>46,509.72</u></b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Public Defender</b>	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b><u>Expenses</u></b>			
Wages/Regular	112,836.98	115,480.00	101,739.29
Wages/Overtime	7,101.74	4,000.00	4,995.88
Wages/Non Retirement	0.00	1,125.00	4,844.04
Wages/Transcripts	0.00	1,500.00	0.00
FICA Employer Contribution	8,602.80	8,840.00	7,937.30
Retirement Employer	23,770.06	20,000.00	19,948.02
Health Insurance Premium	28,088.27	31,000.00	32,839.34
Dental	533.49	600.00	536.55
Eyeglasses	600.00	600.00	510.00
Life Insurance Premium	140.80	160.00	139.30
Unemployment Compensation Ins.	431.36	700.00	642.95
Workers Compensation Insurance	200.88	395.00	231.96
Dues, Conventions, Conferences	2,701.38	4,000.00	3,677.59
Materials and Supplies	2,711.08	2,000.00	2,947.66
Office Equipment Rental	43.00	25.00	22.63
PCORP PREM/GEN LIABILITY	973.78	1,000.00	710.42
Telephone	2,199.68	3,200.00	2,273.86
Postage	1,185.86	550.00	595.90
Publications, Updates & Copies	1,793.92	6,000.00	7,151.43
Travel and Lodging	13,025.35	5,200.00	47,820.87
Professional Services	125,840.80	130,500.00	107,461.11
Court Appointed Assist P.D.	65,361.37	15,000.00	28,150.63
Other Asst. Public Defender	0.00	0.00	280.70
Computer Support	3,285.14	125.00	465.00
Official Investigation	6,296.50	15,000.00	8,362.50
Purchase/Equipment under \$5000	47.46	4,000.00	2,971.45
Equipment Maintenance	774.59	500.00	649.19
<b><u>Total Expenses</u></b>	<b>408,546.29</b>	<b>371,500.00</b>	<b>387,905.57</b>
<b><u>Solicitor</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	2,005.60	53,710.00	52,145.60
FICA Employer Contribution	153.43	3,990.00	3,566.06
Retirement Employer	374.85	9,750.00	9,746.10
Health Insurance Premium	0.00	16,530.00	15,797.99
Dental	0.00	290.00	300.30
Eyeglasses	0.00	600.00	535.00
Life Insurance Premium	0.00	75.00	74.75
Unemployment Compensation Ins.	51.34	350.00	256.00
Workers Compensation Insurance	6.62	190.00	172.12
<b><u>Total Expenses</u></b>	<b>2,591.84</b>	<b>85,485.00</b>	<b>82,593.92</b>
<b><u>Human Resources Operations</u></b>			
<b><u>Expenses</u></b>			
Materials and Supplies	0.00	0.00	60.43
Pcorp Prem/Gen Liability	0.00	0.00	442.86
Postage	0.00	0.00	55.00
<b><u>Total Expenses</u></b>	<b>0.00</b>	<b>0.00</b>	<b>558.29</b>



	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b><u>HR Courthouse</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	83,125.08	84,000.00	80,583.95
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	6,211.79	5,500.00	5,924.19
Retirement Employer	16,470.32	17,020.00	15,060.59
Health Insurance Premium	21,930.80	25,500.00	22,850.98
Dental	533.08	600.00	602.90
Eyeglasses	1,461.00	750.00	884.00
Life Insurance Premium	140.67	150.00	150.08
Unemployment Compensation Ins.	434.21	700.00	517.66
Workers Compensation Insurance	72.22	125.00	111.85
Dues, Conventions, Conferences	885.00	1,300.00	835.00
PCORP PREM/GEN LIABILITY	506.70	300.00	0.00
Materials and Supplies	215.24	500.00	0.00
Advertising & Postage	53.45	50.00	0.00
Computer	354.98	500.00	465.00
Purchase/Equipment under \$5000	0.00	5,000.00	0.00
<b><u>Total Expenses</u></b>	<u>133,519.54</u>	<u>143,120.00</u>	<u>129,111.20</u>
<b><u>Recorder of Deeds</u></b>			
<b><u>Revenues</u></b>			
Fees & Commissions	203,193.41	180,000.00	199,634.17
Photocopies	5,584.50	7,000.00	4,567.50
State Realty Tax Commissions	18,082.75	9,000.00	13,297.36
Local Realty Tax Commissions	38,864.97	20,000.00	26,640.01
<b><u>Total Revenues</u></b>	<u>265,725.63</u>	<u>216,000.00</u>	<u>244,139.04</u>
<b><u>Expenses</u></b>			
Wages/Regular	55,726.04	58,040.00	48,148.82
Wages/Non Retirement	648.00	1,500.00	58.93
FICA Employer Contribution	3,921.31	4,425.00	3,354.97
Retirement Employer	11,045.44	10,225.00	8,852.11
Health Insurance Premium	20,799.01	26,290.00	24,404.12
Dental	349.10	380.00	407.39
Eyeglasses	518.00	600.00	499.42
Life Insurance Premium	92.22	100.00	101.45
Unemployment Compensation Ins.	201.06	320.00	265.89
Worker's Compensation	322.14	495.00	473.34
Dues, Conventions, Conferences	625.00	1,500.00	625.00
Materials and Supplies	3,446.25	3,000.00	3,416.71
Office Equipment Rental	0.00	0.00	2,219.39
PCORP PREM/GEN LIABILITY	1,630.01	1,700.00	1,310.69
Telephone	1,708.08	1,400.00	1,512.69
Postage	1,230.00	1,000.00	610.00
Travel & Lodging	0.00	500.00	0.00
Legal Expenses	0.00	1,000.00	0.00
Computer Support	215.00	5,000.00	465.00
Purchase Equipment under \$5000	0.00	1,000.00	0.00
Equipment Maintenance	23,880.98	40,000.00	30,108.94
Other Miscellaneous Expenses	6,901.50	3,000.00	2,630.46
<b><u>Total Expenses</u></b>	<u>133,259.14</u>	<u>161,475.00</u>	<u>129,465.32</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Planning, Zoning &amp; Development</b>	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues</b>			
Subdivision Fees	3,721.80	2,500.00	2,309.00
Resource, Conserve & Develop	0.00	0.00	4,800.13
<b>Total Revenues</b>	<b>3,721.80</b>	<b>2,500.00</b>	<b>7,109.13</b>
<b>Expenses</b>			
Wages/Regular	35,755.00	61,400.00	50,311.19
Wages/Overtime	61.80	0.00	151.49
Wages/Non Retirement	6,180.20	5,000.00	5,781.84
FICA Employer Contribution	2,840.11	4,700.00	3,923.26
Retirement Employer	7,113.00	9,800.00	9,408.22
Health Insurance Premium	14,051.13	20,000.00	19,038.64
Dental	256.41	600.00	447.42
Eyeglasses	0.00	600.00	372.00
Life Insurance Premium	67.82	100.00	111.37
Unemployment Compensation Ins.	226.91	1,000.00	595.16
Workers Compensation Insurance	42.22	400.00	104.21
Dues, Conventions, Conferences	290.00	0.00	345.00
Materials and Supplies	485.18	500.00	279.96
Telephone	1,811.14	2,000.00	2,257.61
Postage	234.49	200.00	143.50
Advertising	59.82	150.00	101.70
Auto Fuel	0.00	100.00	0.00
Travel and Lodging	0.00	500.00	0.00
Professional Services	160.00	250.00	75.60
Computer Support	215.00	125.00	465.00
Purchase/Equipment under \$5000	0.00	0.00	2,276.30
Other Miscellaneous Expenses	0.00	100.00	0.00
PA Wilds Planning	1,500.00	1,500.00	1,500.00
<b>Total Expenses</b>	<b>71,350.23</b>	<b>109,025.00</b>	<b>97,689.47</b>
<b>GIS</b>			
<b>Total Revenues-Maps/Plat Books</b>	<b>4,969.57</b>	<b>0.00</b>	<b>3,591.09</b>
<b>Expenses</b>			
Wages/Regular	91,453.28	89,300.00	90,163.24
Wages/Non-Retirement	1,125.00	1,125.00	1,125.00
FICA-Employer Contribution	6,930.39	7,000.00	6,833.48
Retirement Employer	18,114.45	16,160.00	16,850.61
Health Insurance Premium	17,530.03	20,240.00	19,116.83
Dental	533.61	560.00	605.22
Eyeglasses	0.00	600.00	262.75
Life Insurance Premium	140.82	150.00	150.65
Unemployment Compensation Ins.	429.02	650.00	519.10
Workers Compensation Insurance	190.87	350.00	301.21
Dues, Conventions, Conferences	300.00	1,500.00	675.00
Materials and Supplies	125.00	1,000.00	0.00
Training	0.00	1,500.00	0.00
PCORP PREM/GEN LIABILITY	838.23	750.00	669.60
Telephone	1,717.36	150.00	2,693.33
Postage	386.88	150.00	68.50
Travel and Lodging	526.80	1,300.00	59.53
Contracted Services	2,303.54	3,000.00	6,308.83
Computer Support	215.00	1,000.00	465.00
Purchase/Equipment under \$5000	2,874.71	2,000.00	1,177.81
Equipment Maintenance	867.65	2,000.00	973.91
Other Miscellaneous Expenses	10.56	100.00	0.00
<b>Total Expenses</b>	<b>146,613.20</b>	<b>150,585.00</b>	<b>149,019.60</b>

<b>Risk Manager</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
PComp Grant	35,000.00	0.00	0.00
PComp Dividend Prior Years	89,196.00	90,000.00	47,329.00
PComp Payroll Audit Prior Years	5,399.00	0.00	6,229.00
PCorp Grant	20,000.00	0.00	0.00
<b>Total Revenues</b>	<b>149,595.00</b>	<b>90,000.00</b>	<b>53,558.00</b>
<b>Expenses</b>			
Wages/Regular	69,052.62	63,110.00	61,266.92
Wages/Non Retirement	989.25	1,125.00	928.13
FICA Employer Contribution	5,228.89	4,830.00	4,633.22
Retirement Employer	13,733.81	9,905.00	11,450.66
Health Insurance Premium	15,212.40	15,574.00	15,868.58
Dental	277.20	280.00	300.30
Eyeglasses	236.00	300.00	300.00
Life Insurance Premium	73.00	75.00	74.75
Unemployment Compensation Ins.	229.00	350.00	256.00
Workers Compensation Insurance	144.63	305.00	205.34
Dues, Conventions, Conferences	0.00	100.00	0.00
Training	1,645.00	1,000.00	0.00
Materials and Supplies	0.00	1,500.00	552.52
Postage	20.57	15.00	41.69
Auto Fuel	51.98	250.00	71.30
Travel and Lodging	0.00	1,000.00	0.00
Pcomp/PCorp Grant Expenditures	28,090.00	0.00	0.00
<b>Total Expenses</b>	<b>134,984.35</b>	<b>99,719.00</b>	<b>95,949.41</b>
<b>HVAC</b>			
<b>Expenses</b>			
Materials and Supplies	459.35	4,000.00	1,416.09
Contracted Services	12,328.91	10,000.00	3,179.50
Purchase/Equipment under \$5000	127.95	5,000.00	0.00
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	35,835.36	35,000.00	42,062.43
<b>Total Expenses</b>	<b>48,751.57</b>	<b>55,000.00</b>	<b>46,658.02</b>
<b>Records Retention</b>			
<b>Expenses</b>			
Wages/Regular	36,031.05	39,811.00	36,857.83
FICA Employer Contribution	2,681.48	2,860.00	2,744.18
Retirement Employer	7,145.40	6,100.00	6,887.93
Health Insurance Premium	8,436.67	10,118.00	9,631.38
Dental	256.41	280.00	304.92
Eyeglasses	805.00	300.00	299.00
Life Insurance Premium	67.82	75.00	75.90
Unemployment Compensation Ins.	196.76	310.00	263.77
Workers Compensation Insurance	29.83	65.00	49.72
Materials and Supplies	1,595.79	7,500.00	3,280.70
Telephone	1,532.82	1,450.00	1,466.48
Postage	43.45	200.00	88.55
Computer Support	817.00	0.00	1,067.00
Contracted Services	3,159.56	3,000.00	2,700.58
Purchase/Equipment Under \$5000.	1,412.25	1,000.00	0.00
Equipment & Other Fixed Assets	0.00	7,500.00	0.00
Equipment Maintenance	382.56	1,000.00	0.00
<b>Total Expenses</b>	<b>64,593.85</b>	<b>81,569.00</b>	<b>65,717.94</b>



	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Maintenance - Courthouse</b>	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues</b>			
State Reimbursement	4,634.50	0.00	2,339.64
Reimbursement/Misc	4,310.02	0.00	5,760.59
<b>Total Revenues</b>	<b>8,944.52</b>	<b>0.00</b>	<b>8,100.23</b>
<b>Expenses</b>			
Wages Regular	51,532.67	50,000.00	51,331.07
Wages/Regular - DHS	0.00	0.00	832.70
FICA Employer Contribution	3,790.05	3,900.00	3,847.34
Retirement Employer	10,211.98	9,000.00	9,767.16
Health Insurance Premium	16,841.01	18,000.00	19,360.16
Dental	511.80	555.00	612.92
Eyeglasses	850.40	600.00	0.00
Life Insurance Premium	135.39	150.00	152.58
Unemployment Compensation Ins.	411.32	650.00	527.44
Workers Compensation Insurance	1,893.33	2,750.00	3,012.75
Training	0.00	2,500.00	0.00
Materials and Supplies	5,997.38	20,000.00	10,956.21
Misc Hardware	519.26	0.00	667.93
Maintenance/Cleaning Supplies	12,653.98	13,500.00	16,388.58
Utilities	117,187.52	120,000.00	112,441.99
PCORP PREM/GEN LIABILITY	3,636.55	13,000.00	3,346.42
Telephone	3,946.22	4,500.00	2,189.25
Auto Fuel	1,175.96	2,000.00	916.49
Auto Maintenance	897.47	5,000.00	1,484.99
Lease Agreement	18,244.00	10,791.00	15,787.70
Contracted Services	30,308.47	50,000.00	35,294.18
Building and Land Repairs	76,209.46	100,000.00	65,620.92
126 Main St Land & Bldg Repairs	14,313.19	0.00	0.00
Purchase/Equipment under \$5000	4,373.30	5,000.00	652.35
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	3,065.07	10,000.00	8,192.77
Other Miscellaneous Expenses	45.62	2,500.00	489.68
Reimburse DHS/In House Service	243,572.77	197,000.00	0.00
<b>Total Expenses</b>	<b>622,324.17</b>	<b>646,396.00</b>	<b>363,873.58</b>
<b>Information Technology - DHS</b>			
<b>Total Expenses-Travel &amp; Lodging</b>	<b>0.00</b>	<b>0.00</b>	<b>46.20</b>

<b>Information Technology - CH</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Expenses</b>			
Wages/Regular	122,047.14	120,920.00	88,928.89
Wages/Overtime	0.00	750.00	71.68
FICA Employer Contribution	8,958.17	6,000.00	6,751.84
Retirement Employer	24,183.53	15,000.00	16,635.98
Health Insurance Premium	33,656.37	12,000.00	14,344.46
Dental	790.25	600.00	580.08
Eyeglasses	485.00	900.00	265.00
Life Insurance Premium	208.70	200.00	155.90
Unemployment Compensation Ins	630.53	900.00	790.93
Workers Compensation Insurance	175.57	200.00	169.40
Training	0.00	500.00	0.00
Materials and Supplies	715.64	2,000.00	1,058.88
PCorp	830.20	1,200.00	678.83
Guest Wifi	6,820.00	7,500.00	620.00
Telephone	1,531.56	2,500.00	6,886.58
Travel and Lodging	366.43	1,000.00	146.30
Computer Support	1,965.00	12,000.00	1,748.96
Purchase/Equipment under \$5000	2,890.62	10,000.00	2,539.03
Equipment & Other Fixed Assets	0.00	10,000.00	0.00
Other Miscellaneous Expenses	135.05	1,000.00	98.52
<b>Total Expenses</b>	<b>206,389.76</b>	<b>205,170.00</b>	<b>142,471.26</b>
<b>Miscellaneous Revenue</b>			
<b>Revenues</b>			
Fed'l Pmts-ILOT	0.00	25,000.00	0.00
Forest Lnds In Lieu of Tax	304,738.12	304,700.00	304,738.12
PA Game Lnds In Lieu of Taxes	32,062.02	32,060.00	32,062.02
Fish Comm Lnds In Lieu of Tax	490.80	0.00	490.80
Public Utility Realty Tax	12,281.99	12,400.00	11,948.18
DEP Flood Control/ILOT	26,481.00	25,558.00	26,114.00
Housing Auth In Lieu of Taxes	23,899.30	24,000.00	26,610.20
Sale of Property	0.00	0.00	176.67
DV Health Insurance Rate Relief	51,970.38	56,000.00	31,388.00
CCAP UC Loss Control Credit 5%	10,565.75	0.00	0.00
Interest 911 Wired Reimb	9,742.10	18,000.00	13,019.97
Office, Bldg, Land Rental	44,747.27	35,055.00	45,849.11
Misc Income	5,205.40	0.00	0.00
Approp Prior Yr Fund Balance	0.00	2,350,137.00	0.00
<b>Total Miscellaneous Revenue</b>	<b>522,184.13</b>	<b>2,882,910.00</b>	<b>492,397.07</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Court of Common Pleas</b>	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b><u>Revenues</u></b>			
State Reimb Grant - Court	45,460.00	5,500.00	51,180.00
Transcripts	2,781.50	1,000.00	1,576.25
Misc Income	0.00	0.00	434.00
<b>Total Revenues</b>	<b>48,241.50</b>	<b>6,500.00</b>	<b>53,190.25</b>
<b><u>Expenses</u></b>			
Wages/Regular	198,634.61	227,700.00	187,815.86
Wages/Overtime	53.40	0.00	0.00
Wages/Non Retirement	1,125.00	1,500.00	1,125.00
Wages/Transcripts	14,061.25	9,000.00	8,586.00
FICA Employer Contribution	15,294.69	18,490.00	14,317.03
Retirement Employer	42,178.53	38,325.00	36,531.41
Health Insurance Premium	65,433.35	67,500.00	56,240.48
Dental	1,323.63	1,730.00	1,501.58
Eyeglasses	554.00	1,200.00	835.00
Life Insurance Premium	349.46	450.00	373.78
Unemployment Compensation Ins.	1,321.57	2,200.00	1,264.05
Workers Compensation Insurance	1,731.41	2,100.00	1,961.88
Dues, Conventions, Conferences	1,815.00	3,500.00	175.00
Training	0.00	6,000.00	(160.96)
Materials and Supplies	4,421.40	6,500.00	4,523.19
Office Equipment Rental	652.62	500.00	409.70
PCORP PREM/GEN LIABILITY	3,033.53	1,650.00	3,285.35
Telephone	8,595.70	8,000.00	8,061.67
Postage	6,738.73	9,500.00	4,574.02
Photocopies	2,199.11	2,000.00	1,463.13
Travel and Lodging	1,436.02	5,000.00	(2,858.32)
Professional Services	1,978.50	5,000.00	3,430.00
Court Appointed Council	52,506.23	45,000.00	36,528.96
Arbitration	670.81	2,500.00	1,353.75
Court Ordered Psychology	1,150.00	5,000.00	4,592.50
Jury Fees and Expenses	5,828.15	15,000.00	3,688.29
Guardian Ad Litem	54,123.34	65,000.00	73,517.59
Court Master	49,434.00	61,000.00	48,354.75
Court Appointed Council-Dependency	83,480.95	50,000.00	66,837.07
Computer Support	3,613.00	7,000.00	5,640.00
Purchase/Equipment under \$5000	685.00	6,000.00	1,692.60
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	29,532.52	5,000.00	8,116.96
Other Miscellaneous Expenses	15,044.00	75,000.00	0.00
<b>Total Expenses</b>	<b>668,999.51</b>	<b>759,345.00</b>	<b>583,777.32</b>
<b><u>Canine Program</u></b>			
<b>Expenses</b>	<b>0.00</b>	<b>2,000.00</b>	<b>1,296.40</b>



	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>Constables</b>			
<b>Revenues</b>			
Reimbursement of Constable Service	15,892.74	20,500.00	14,374.30
<b>Expenses</b>			
Fees and Mileage	18,229.97	22,200.00	22,093.02
<b>DJ-Operations</b>			
<b>Expenses</b>			
PCORP	2,936.32	2,400.00	1927.43
Equipment & Other Fixed Assets	0.00	2,000.00	0.00
<b>Total Expenses</b>	<b>2,936.32</b>	<b>4,400.00</b>	<b>1,927.43</b>
<b>DJ - Elkland #1</b>			
<b>Revenues</b>			
Fines District Justice-Elkland	1,772.69	0.00	625.00
Costs and Fees	37,660.76	27,000.00	25,882.14
<b>Total Revenues</b>	<b>39,433.45</b>	<b>27,000.00</b>	<b>26,507.14</b>
<b>Expenses</b>			
Wages	75,074.26	81,580.00	74,496.33
FICA Employer Contribution	6,031.99	6,240.00	5,996.51
Retirement Employer	14,881.22	13,715.00	13,917.56
Health Insurance Premium	3,810.76	4,270.00	3,891.84
Dental	513.28	650.00	609.60
Eyeglasses	900.00	1,200.00	1,085.00
Life Insurance Premium	135.76	160.00	151.74
Unemployment Compensation Ins.	389.17	650.00	528.75
Workers Compensation Insurance	65.07	250.00	105.68
Dues, Conventions, Conferences	55.00	500.00	50.00
Materials and Supplies	3,287.04	5,500.00	3,738.34
Utilities	3,540.52	3,600.00	3,463.88
Telephone	6,383.92	5,500.00	6,411.93
Postage	7,711.19	6,000.00	6,989.04
Publications & Updates	1,984.08	2,500.00	484.10
Photo Copies	87.12	800.00	204.00
Travel and Lodging	67.00	1,000.00	59.93
Computer Support	387.00	500.00	465.00
Contracted Services	3,975.00	5,000.00	4,457.00
Building and Land Repair	1,086.18	500.00	545.00
Purchase/Equipment under \$5000	4,365.10	5,000.00	3,359.70
Equipment & Other Fixed Assets	5,771.60	9,600.00	0.00
Equipment Maintenance	0.00	2,200.00	2,194.48
Other Miscellaneous Expenses	65.00	100.00	21.50
Transfer out of Escheats	61.00	0.00	0.00
<b>Total Expenses</b>	<b>140,628.26</b>	<b>157,015.00</b>	<b>133,226.91</b>

<b>DJ #1 Edgcomb State Checking Account</b>			
Balance 1/1/21	4,042	To State	289,181
Collections	364,117	To General Fund	44,138
		To Twps & Boros	13,646
		Restitution	10,027
		Balance 12/31/21	11,167
<b>Total</b>	<b>368,159</b>	<b>Total</b>	<b>368,159</b>

<b>DJ - Wellsboro #2</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Fines District Justice-Wellsboro	1,747.37	2,000.00	1,114.69
Costs and Fees	34,589.27	38,000.00	29,704.91
<b>Total Revenues</b>	<b>36,336.64</b>	<b>40,000.00</b>	<b>30,819.60</b>
<b>Expenses</b>			
Wages Regular	66,946.74	69,430.00	67,847.52
Wages/Non Retirement	923.25	1,125.00	1,031.25
FICA Employer Contribution	5,382.03	6,240.00	5,463.65
Retirement Employer	13,282.55	12,400.00	12,675.18
Health Insurance Premium	3,810.76	4,270.00	3,891.84
Dental	513.28	560.00	609.50
Eyeglasses	600.00	600.00	600.00
Life Insurance Premium	118.24	150.00	151.74
Unemployment Compensation Ins.	395.29	630.00	527.36
Workers Compensation Insurance	59.59	153.00	98.36
Dues, Conventions, Conferences	55.00	500.00	50.00
Materials and Supplies	1,835.73	2,500.00	2,665.27
Office Equipment Rental	219.27	350.00	208.24
Telephone	3,997.39	3,250.00	2,582.01
Postage	3,973.42	3,000.00	3,790.95
Publications & Updates	1,939.85	2,500.00	593.34
Photocopies	633.07	500.00	387.57
Travel and Lodging	27.00	1,000.00	0.00
Computer Support	215.00	500.00	465.00
Purchase/Equipment under \$5000	5,059.92	5,000.00	4,756.61
Equipment Maintenance	0.00	2,200.00	2,194.48
Copy Contract	0.00	300.00	271.87
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<b>109,987.38</b>	<b>117,258.00</b>	<b>110,861.74</b>

<b>DJ #2 Repard State Checking Account</b>			
Balance 1/1/21	6,467	To State	194,666
Collections	281,776	To General Fund	40,051
		To Twps & Boros	20,507
		Restitution	23,788
		Balance 12/31/21	9,231
Total	<u>288,243</u>	Total	<u>288,243</u>

<b>DJ - Mansfield #3</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Fines District Justice-Mansfield	1104.08	1,500.00	3,234.89
Costs and Fees	36676.25	48,000.00	35,292.67
Transfer to Escheats	(95.50)	0.00	95.50
<b>Total Revenues</b>	<b>37,684.83</b>	<b>49,500.00</b>	<b>38,623.06</b>
<b>Expenses</b>			
Wages/Regular	54,936.41	61,015.00	67,274.10
Wages/Maintenance	2,669.20	0.00	0.00
Wages/Non Retirement	750.00	2,250.00	3,999.87
FICA Employer Contribution	3,807.69	4,670.00	4,826.36
Retirement Employer	11,390.88	12,265.00	12,570.74
Health Insurance Premium	31,305.29	29,720.00	37,400.24
Dental	512.82	580.00	632.94
Eyeglasses	300.00	600.00	287.00
Life Insurance Premium	135.64	150.00	157.55
Unemployment Compensation Ins.	662.48	655.00	775.17
Workers Compensation Insurance	142.87	140.00	96.25
Dues, Conventions, Conferences	20.00	1,000.00	50.00
Materials and Supplies	4,601.37	8,500.00	3,191.25
Utilities	7,657.12	4,500.00	3,793.46
Telephone & Fax	4,681.59	5,500.00	4,975.67
Postage & Photocopies	7,519.85	7,900.00	8,713.78
Publications & Updates	1,970.05	2,500.00	4,390.25
Purchase/Equipment Under \$5000	4,176.49	5,000.00	3,628.00
Equipment & Other Fixed Assets	4,745.56	11,600.00	0.00
Contracted Services	6,370.00	4,500.00	4,643.08
Equipment Maintenance	0.00	2,200.00	2,194.47
Computer Support	215.00	500.00	465.00
Other Miscellaneous Expenses	500.00	1,000.00	989.67
Security	0.00	500.00	0.00
<b>Total Expenses</b>	<b>149,070.31</b>	<b>167,245.00</b>	<b>165,054.85</b>

<b>DJ #3 Cummings State Checking Account</b>			
Balance 1/1/21	8,601	To State	209,750
Collections	288,308	To General Fund	44,597
		To Twps & Boros	24,283
		Restitution	9,807
		Balance 12/31/21	8,472
Total	<u>296,909</u>	Total	<u>296,909</u>



	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>Domestic Relations</b>			
<b>Total Revenues</b> Reimburse 2019-2020	755,911.15	330,500.00	0.00
<b>Expenses</b>			
Wages/Regular	325,701.24	286,680.00	319,024.56
Wages/Non Retirement	3,375.00	5,250.00	4,029.75
FICA Employer Contribution	24,077.88	22,000.00	23,348.69
Retirement Employer	64,540.32	60,000.00	59,619.78
Health Insurance Premium	92,217.34	87,300.00	110,219.10
Dental	1,857.24	2,020.00	2,097.48
Eyeglasses	2,085.00	1,000.00	855.00
Life Insurance Premium	490.28	525.00	522.10
Unemployment Compensation Ins.	1,480.83	2,450.00	1,819.36
Workers Compensation Insurance	2,286.11	3,700.00	3,014.15
Dues, Conventions, Conferences	965.00	2,500.00	(185.00)
Materials and Supplies	4,953.33	4,000.00	6,302.35
Form Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	484.87	2,000.00	514.98
PCORP PREM/GEN LIABILITY	2,672.81	4,500.00	2,327.07
Telephone	11,914.17	12,500.00	12,396.69
Postage	5,889.96	7,000.00	5,584.30
Travel and Lodging	4,676.37	7,000.00	3,372.16
IV-D Legal Services	4,080.00	5,000.00	4,717.50
Computer Support	215.00	200.00	465.00
Sheriff's Contract for Svcs	0.00	1,000.00	0.00
Materials Drawn from Private Sources	422.94	0.00	486.08
Automatic Data Processing	1,825.95	0.00	0.00
Cost of Printing - Private	0.00	500.00	0.00
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	1,118.75	2,000.00	453.35
Court Related Costs	925.00	1,000.00	672.65
Purchase/ Equipment Under \$5000.	0.00	3,000.00	5,682.11
Equipment & Other Fixed Assets	0.00	5,000.00	667.48
Equipment Maintenance	952.56	3,500.00	5,885.33
Other Miscellaneous Expenses	26.09	2,000.00	0.00
Lease Agreement	2,195.52	2,700.00	2,378.48
<b>Total Expenses</b>	<u>561,429.56</u>	<u>536,925.00</u>	<u>576,270.50</u>
<b>Law Library</b>			
<b>Expenses</b> -Legal Publications	<u>57,743.68</u>	<u>60,000.00</u>	<u>61,792.44</u>

<b>Clerk of Courts</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Commissions & Interest	32,275.45	20,000.00	24,334.12
<b>Expenses</b>			
Wages/Regular	35,242.22	58,800.00	39,828.56
FICA Employer Contribution	2,657.53	4,500.00	2,992.12
Retirement Employer	6,975.84	9,415.00	7,443.55
Health Insurance Premium	4,546.69	10,720.00	7,041.22
Dental	138.60	435.00	222.92
Eyeglasses	150.00	900.00	82.78
Life Insurance Premium	36.56	115.00	55.58
Unemployment Compensation Ins.	0.00	200.00	120.07
Workers Compensation Insurance	439.90	880.00	662.76
Dues, Conventions, Conferences	591.96	800.00	312.50
Materials and Supplies	2,227.66	2,750.00	2,274.41
Telephone	1,486.92	1,200.00	1,214.90
Postage	1,420.00	1,300.00	1,250.00
Publications & Updates	255.00	500.00	337.21
Legal Expense	250.00	500.00	250.00
Computer Support	1,827.50	500.00	5,955.00
Purchase/Equipment under \$5000	665.11	1,000.00	0.00
Equipment Maintenance	1,638.48	1,000.00	487.50
Other Miscellaneous Expenses	11.25	500.00	25.00
<b>Total Expenses</b>	<b>60,561.22</b>	<b>96,015.00</b>	<b>70,556.08</b>
<b>Coroner</b>			
<b>Revenues</b>			
PA Coroner Distribution	2,510.08	0.00	0.00
Cremation Fees-From Funeral Homes	3,050.00	0.00	0.00
<b>Total Revenues</b>	<b>5,560.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenses</b>			
Wages/Regular	27,705.60	27,715.00	26,898.82
FICA Employer Contribution	2,182.99	2,060.00	2,178.01
Retirement Employer	5,417.57	5,100.00	5,093.75
Health Insurance Premium	1,175.00	1,200.00	1,225.00
Eyeglasses	285.00	300.00	599.00
Dental	0.00	300.00	0.00
Unemployment Compensation	246.23	0.00	265.52
Life Insurance Premium	34.60	75.00	76.67
Workers Compensation Insurance	353.65	520.00	545.22
Dues, Conventions, Conferences	1,515.00	2,000.00	(60.00)
Training	2,614.61	0.00	0.00
Materials and Supplies	257.73	1,500.00	561.37
Telephone	969.00	600.00	931.75
Travel and Lodging	4,135.11	1,500.00	2,378.82
Post Mortem Expenses	55,331.40	25,000.00	32,093.00
Removal of Bodies	23,679.00	9,500.00	12,525.00
Assist Coroner Reports	8,600.00	5,000.00	5,271.70
Purchase/Equipment Under \$5000	410.00	0.00	0.00
Other Miscellaneous Expenses	13.60	25.00	61.57
<b>Total Expenses</b>	<b>134,926.09</b>	<b>82,395.00</b>	<b>90,645.20</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Victim Witness Program</b>	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues-State Grant</b>	<u>35,012.00</u>	<u>25,000.00</u>	<u>35,012.00</u>
<b>Expenses</b>			
Wages/Regular	50,856.83	52,585.00	51,894.28
FICA Employer Contribution	3,544.63	3,905.00	3,453.90
Retirement Employer	10,298.83	9,315.00	9,451.58
Health Insurance Premium	14,903.86	20,225.00	15,215.75
Dental	272.62	290.00	289.23
Eyeglasses	2,910.00	300.00	0.00
Life Insurance Premium	71.86	75.00	71.99
Unemployment Compensation Ins.	218.93	325.00	231.90
Workers Compensation Insurance	43.70	100.00	68.18
Training	0.00	200.00	0.00
Travel and Lodging	0.00	400.00	0.00
<b>Total Expenses</b>	<u>83,121.26</u>	<u>87,720.00</u>	<u>80,676.81</u>
<b>Clerk of Orphans' Court</b>			
<b>Revenues-Fees</b>	<u>18,947.50</u>	<u>20,000.00</u>	<u>18,762.50</u>
<b>Expenses</b>			
Wages/Regular	51,209.20	51,295.00	51,258.18
Wages/Non Retirement	450.00	1,125.00	450.00
FICA Employer Contribution	3,532.05	3,965.00	3,863.10
Retirement Employer	10,146.86	9,500.00	9,579.34
Health Insurance Premium	20,714.30	16,185.00	16,652.03
Dental	348.81	385.00	405.02
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	92.14	100.00	100.86
Unemployment Compensation Ins.	204.11	350.00	262.14
Workers Compensation Insurance	318.09	620.00	477.71
Dues, Convention, Conferences	312.50	1,000.00	312.50
Material & Supplies	329.69	500.00	0.00
Telephone	721.70	650.00	879.89
Advertising & Postage	0.00	1,530.00	1,381.12
Publications & Updates	1,282.50	100.00	0.00
Legal Expense	0.00	100.00	0.00
Computer Support	215.00	50.00	465.00
Equipment Maintenance	0.00	2,100.00	0.00
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<u>89,876.95</u>	<u>90,255.00</u>	<u>86,086.89</u>



<b>District Attorney</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues</b> ACT 57	120,682.25	100,000.00	118,419.60
<b>Expenses</b>			
Wages Regular	440,709.14	400,000.00	390,253.74
Wages/Non Retirement	0.00	0.00	6,706.26
Wages/Transcripts	0.00	1,000.00	0.00
FICA Employer Contribution	30,803.48	30,680.00	27,163.80
Retirement Employer	87,072.47	72,210.00	72,940.10
Health Insurance Premium	46,149.34	46,120.00	43,622.61
Dental	1,227.15	1,380.00	1,205.40
Eyeglasses	455.00	1,500.00	4,529.00
Life Insurance Premium	402.42	375.00	348.66
Unemployment Compensation Ins.	1,355.48	1,400.00	1,199.97
Workers Compensation Insurance	5,869.61	8,500.00	8,078.96
Dues, Conventions, Conferences	11,961.58	12,000.00	6,697.00
Training	39.95	2,500.00	(480.00)
Uniforms	253.98	500.00	11.65
Materials and Supplies	4,774.69	3,500.00	3,052.98
Office Equipment Rental	61.96	65.00	40.65
Food	0.00	500.00	148.88
Pcorp /Gen Liability	3,421.37	2,600.00	2,991.57
Telephone	6,614.93	5,500.00	5,083.93
Postage	746.41	1,000.00	608.30
Publications & Updates	0.00	2,500.00	1,936.63
Auto Fuel	2,168.10	2,500.00	1,620.15
Auto Maintenance	1,314.87	1,500.00	856.71
Travel and Lodging	2,427.16	2,500.00	593.29
Professional Services	4,739.90	5,000.00	19,112.50
Computer Support	215.00	125.00	465.00
Witness Fees	0.00	1,000.00	0.00
Extradition	0.00	3,500.00	1,357.50
Official Investigation	0.00	1,500.00	474.75
Witness Mileage & Expense	120.00	500.00	0.00
Purchase/Equipment under \$5000	2,644.57	13,000.00	10,493.58
Equipment & Other Fixed Assets	0.00	2,500.00	296.62
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	225.43	500.00	0.00
Lease Agreement	10,958.78	12,200.00	10,884.43
<b>Total Expenses</b>	<b>666,732.77</b>	<b>640,405.00</b>	<b>622,294.62</b>

	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b><u>Prothonotary</u></b>			
<b><u>Revenues-Fees</u></b>	102,697.99	110,000.00	95,789.66
<b><u>Expenses</u></b>			
Wages/Regular	78,340.70	65,000.00	70,483.10
Wages/Non Retirement	0.00	0.00	407.88
FICA Employer Contribution	5,809.98	5,000.00	5,219.64
Retirement Employer	15,520.65	11,500.00	13,172.77
Health Insurance Premium	21,417.71	23,000.00	23,084.79
Dental	633.92	435.00	639.14
Eyeglasses	150.00	900.00	0.00
Life Insurance Premium	167.35	115.00	159.00
Unemployment Compensation Ins.	897.40	850.00	895.16
Workers Compensation Insurance	475.72	880.00	704.69
Dues, Conventions, Conferences	591.96	500.00	312.50
Materials and Supplies	2,113.04	2,900.00	2,274.53
Office Equipment Rental	16.80	60.00	5.27
PCorp Prem/Gen Liability	1,243.21	1,400.00	969.50
Telephone	1,259.60	1,100.00	1,214.94
Postage	2,562.41	2,100.00	1,826.95
Publications & Updates	255.00	350.00	337.22
Legal Expense	250.00	250.00	146.48
Computer Support	1,827.50	2,000.00	5,955.00
Purchase/Equipment under \$5000	665.10	6,500.00	5,975.55
Equipment Maintenance	1,638.48	500.00	5,341.96
Other Miscellaneous Expenses	101.50	25.00	25.00
<b><u>Total Expenses</u></b>	<u>135,938.03</u>	<u>125,365.00</u>	<u>139,151.07</u>
<b><u>Register of Wills</u></b>			
<b><u>Revenues</u></b>			
Fees	57,002.00	28,000.00	37,948.00
Inheritance Tax Commissions	30,971.44	22,000.00	24,572.38
<b><u>Total Revenue</u></b>	<u>87,973.44</u>	<u>50,000.00</u>	<u>62,520.38</u>
<b><u>Expenses</u></b>			
Wages/Regular	47,742.60	48,615.00	46,865.84
FICA Employer Contribution	3,634.69	3,720.00	3,542.47
Retirement Employer	9,459.14	9,000.00	8,758.82
Health Insurance Premium	20,844.14	23,000.00	23,004.82
Dental	348.81	380.00	402.59
Eyeglasses	300.00	600.00	0.00
Life Insurance Premium	92.18	100.00	100.12
Unemployment Compensation Ins.	207.43	320.00	257.99
Workers Compensation Insurance	314.57	480.00	471.19
Dues, Conventions, Conferences	312.50	1,250.00	312.50
Materials and Supplies	435.81	500.00	267.00
Telephone	721.70	700.00	755.89
Postage	0.00	100.00	0.00
Travel and Lodging	0.00	500.00	0.00
Legal Expense	215.00	200.00	0.00
Computer Support	0.00	500.00	465.00
Other Miscellaneous Expenses	0.00	100.00	0.00
<b><u>Total Expenses</u></b>	<u>84,628.57</u>	<u>90,065.00</u>	<u>85,204.23</u>

<b>Sheriff</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues</b>			
Fines	4,567.04	4,900.00	5,698.79
State Grant-Training Reimbursment	5,000.00	0.00	0.00
Fees	66,120.07	65,000.00	65,383.99
<b>Total Revenues</b>	<b>75,687.11</b>	<b>69,900.00</b>	<b>71,082.78</b>
<b>Expenses</b>			
Wages/Regular	373,609.03	398,705.00	367,122.55
Wages/Overtime	2,500.32	2,500.00	4,639.38
Wages/Non Retirement	447.75	1,125.00	1,042.08
FICA Employer Contribution	27,487.95	30,370.00	27,367.12
Retirement Employer	74,306.00	65,700.00	69,474.37
Health Insurance Premium	104,237.97	96,990.00	92,972.25
Dental	2,511.23	2,760.00	2,497.27
Eyeglasses	2,271.34	1,500.00	1,455.69
Life Insurance Premium	629.92	825.00	697.36
Unemployment Compensation Ins.	2,098.74	3,510.00	2,664.45
Workers Compensation Insurance	9,365.33	14,220.00	12,325.04
Dues, Conventions, Conferences	2,820.00	3,500.00	1,395.38
Training	5,947.75	7,000.00	4,344.98
Uniforms and Badges	11,434.74	6,000.00	4,011.68
Materials and Supplies	5,642.64	6,000.00	5,002.36
Office Equipment Rental	1,444.56	2,400.00	1,836.72
PCorp	13,411.71	0.00	12,060.58
Telephone	6,497.26	6,200.00	5,730.59
Postage	1,027.34	1,800.00	1,860.47
Auto Fuel	6,879.48	7,000.00	4,124.53
Auto Maintenance	4,391.10	9,000.00	2,258.53
Lease Agreement	32,230.69	0.00	0.00
Travel and Lodging	3,881.62	3,000.00	2,977.03
Transport of Prisoners	826.23	500.00	479.67
Legal Expense	3,000.00	4,500.00	3,000.00
Contracted Services	0.00	3,500.00	508.02
Computer Support	215.00	500.00	465.00
Automatic Data Processing	3,703.00	4,000.00	7,099.00
Photo Supplies	0.00	500.00	141.74
Purchase/Equipment under \$5000	10,453.01	15,000.00	10,459.30
Equipment & Other Fixed Assets	15,899.59	29,000.00	0.00
Equipment Maintenance	1,385.60	2,000.00	240.00
Other Miscellaneous Expenses	288.75	1,000.00	574.40
<b>Total Expenses</b>	<b>730,845.65</b>	<b>730,605.00</b>	<b>650,827.54</b>
<b>Security</b>			
<b>Expenses</b>			
Training	0.00	1,500.00	0.00
Materials and Supplies	0.00	1,000.00	22.78
Purchase/Equipment under \$5000	4,283.00	9,000.00	4,823.23
Equipment & Other Fixed Assets	0.00	8,000.00	337.50
Equipment Maintenance	0.00	3,000.00	1,293.75
<b>Total Expenses</b>	<b>4,283.00</b>	<b>22,500.00</b>	<b>6,477.26</b>

<b>County Prison</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>12/31/21</b>	<b>12/31/21</b>	<b>12/31/20</b>
<b>Revenues</b>			
State Reimb/Annual Agreement	3,125.00	2,000.00	2,500.00
Maint Pymts from Counties	46,873.11	75,000.00	95,993.40
D.U.I. Program	12,460.44	9,000.00	10,686.17
Tioga Co Prison Room & Board	2,695.00	6,000.00	2,473.21
SS Reward	600.00	2,500.00	1,200.00
Misc Income	6,448.73	0.00	3,953.20
<b>Total Revenues</b>	<b>72,202.28</b>	<b>94,500.00</b>	<b>116,805.98</b>
<b>Expenses</b>			
Wages Regular	1,370,052.41	1,305,000.00	1,319,284.75
Wages/Overtime	52,616.28	50,000.00	47,212.53
Wages/Non Retirement	259,263.27	300,000.00	300,454.90
FICA Employer Contribution	124,940.37	125,000.00	124,208.66
Retirement Employer	282,007.51	235,000.00	255,546.66
Health Insurance Premium	316,251.78	300,000.00	310,289.51
Dental	7,516.41	7,980.00	8,476.03
Eyeglasses	6,173.00	7,150.00	7,027.00
Life Insurance Premium	1,989.18	2,100.00	2,073.13
Unemployment Compensation Ins.	8,536.37	13,500.00	11,741.76
Workers Compensation Insurance	52,240.42	69,385.00	69,721.84
Dues, Conventions, Conferences	0.00	2,000.00	1,430.00
Staff Development	586.53	5,000.00	3,190.00
Uniforms and Badges	2,951.28	8,000.00	6,596.04
Volunteer Program	32.00	350.00	(109.00)
Materials and Supplies	7,342.27	7,000.00	6,241.15
Medical and Drug Supplies	8,634.04	11,000.00	5,421.22
Laundry and Supplies	3,433.54	4,000.00	2,521.51
Housekeeping/Kitchen Supplies	26,737.77	21,550.00	26,240.42
Clothing	3,122.05	4,000.00	2,766.44
Personal Items	6,524.75	7,500.00	7,727.21
Collection Expense	0.00	250.00	0.00
Utilities	135,565.23	126,000.00	126,266.48
Pcorp /Gen Liability	57,721.58	42,500.00	54,063.75
Telephone/Postage	9,773.66	8,100.00	9,732.18
Auto Fuel	1,786.33	2,150.00	1,489.86
Auto Maintenance	1,142.90	4,000.00	610.14
Travel and Lodging	0.00	6,700.00	107.01
Professional Services	50,000.00	40,000.00	50,950.00
Professional Services Medical	174,827.53	92,250.00	151,862.94
Contracted Services	33,647.77	26,210.00	25,271.93
Contractors	1,170.00	500.00	0.00
Computer Support	15,665.07	10,000.00	12,167.40
Building and Land Repairs	11,012.73	40,000.00	42,008.59
Purchase/Equipment under \$5000	1,268.39	6,000.00	1,469.99
Equipment & Other Fixed Assets	0.00	1,500.00	0.00
Equipment Maintenance	7,364.72	20,000.00	6,949.66
Other Miscellaneous Expenses	7,594.84	5,000.00	5,322.14
Lease Agreement	13,066.29	20,000.00	13,890.86
<b>Total Expenses</b>	<b>3,062,558.27</b>	<b>2,936,675.00</b>	<b>3,020,224.69</b>

<b>County Prison - Kitchen</b>	<b><u>Actual</u></b> <b><u>12/31/21</u></b>	<b><u>Budget</u></b> <b><u>12/31/21</u></b>	<b><u>Actual</u></b> <b><u>12/31/20</u></b>
<b><u>Revenue</u></b>			
Transfer From DHS	4,430.95	0.00	7,736.49
Misellaneous Income	184.40	0.00	0.00
<b><u>Total Revenues</u></b>	<b><u>4,615.35</u></b>	<b><u>0.00</u></b>	<b><u>7,736.49</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	97,749.25	120,295.00	121,816.25
Wages/Overtime	11,464.82	10,000.00	9,640.22
Wages/ Non Retirement	1,398.75	1,125.00	825.00
FICA Employer Contribution	8,217.50	9,780.00	9,760.68
Retirement Employer	21,388.44	25,000.00	24,604.56
Health Insurance Premium	29,043.89	58,930.00	51,907.42
Dental	589.54	1,105.00	1,215.71
Eyeglasses	0.00	600.00	584.00
Life Insurance Premium	210.50	350.00	302.60
Unemployment Compensation Ins.	719.42	1,250.00	1,043.59
Workers Compensation Insurance	4,100.11	7,000.00	7,636.89
Staff Development	0.00	150.00	0.00
Food	215,809.00	190,000.00	212,324.78
Housekeeping / Kitchen Supplies	12,836.19	10,000.00	10,592.73
Purchase/Equipment under \$5000	218.29	1,000.00	0.00
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	14,293.67	3,000.00	13,565.18
Other Miscellaneous Expenses	25.00	250.00	0.00
<b><u>Total Expenses</u></b>	<b><u>418,064.37</u></b>	<b><u>442,335.00</u></b>	<b><u>465,819.61</u></b>
<b><u>RIP Grant</u></b>			
<i>Restrictive Intermediate Punishment</i>			
<b><u>Revenues</u></b> - State Reimbursement	<b><u>229,076.36</u></b>	<b><u>300,000.00</u></b>	<b><u>171,467.82</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	82,098.23	62,365.00	69,849.37
Wages/Overtime	37.68	400.00	735.29
Wages/On-Call	1,050.94	2,000.00	1,000.00
FICA Employer Contribution	6,563.10	4,780.00	5,682.27
Retirement Employer	16,385.50	10,000.00	13,511.43
Health Insurance Premium	5,845.05	5,460.00	6,402.08
Dental	410.96	335.00	426.45
Eyeglasses	48.00	600.00	96.00
Life Insurance Premium	107.34	90.00	106.13
Unemployment Compensation Ins.	318.59	365.00	330.69
Workers Compensation Insurance	2,701.14	2,600.00	3,055.72
Materials and Supplies	0.00	250.00	0.00
Electronic Monitoring Expense	20,374.50	19,071.00	28,211.65
Probation Drug Screen	0.00	1,500.00	2,362.50
Client and Treatment Services	112,219.69	250,000.00	138,268.22
<b><u>Total Expenses</u></b>	<b><u>248,160.72</u></b>	<b><u>359,816.00</u></b>	<b><u>270,037.80</u></b>



<b>Adult Probation</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Revenues</b>			
Fines Probation Dept.	104,137.11	100,000.00	109,960.01
State Grant In Adult Probation	118,014.00	59,000.00	59,007.00
Supervision Fee-State	94,382.36	65,000.00	94,473.72
Reimbursement-Drug Testing HSA	397.00	0.00	450.00
Transfer to Escheats	(6.25)	0.00	7.25
Interest Prob. Dept. Checking Acct	15.97	15.00	17.18
Misc Income	1,271.52	1,000.00	959.88
Transfer from Other Gvt'l Fund	116,689.16	100,000.00	57,156.04
<b>Total Revenues</b>	<b>434,900.87</b>	<b>325,015.00</b>	<b>322,031.08</b>
<b>Expenses</b>			
Wages/Regular	442,825.32	489,860.00	457,534.45
Wages/Overtime	3,150.64	5,000.00	2,525.43
Wages/Non Retirement	3,300.00	5,000.00	2,812.50
Wages/On-Call	10,961.74	12,000.00	10,377.34
FICA Employer Contribution	34,721.50	40,500.00	35,644.65
Retirement Employer	89,919.23	83,820.00	87,486.50
Health Insurance Premium	92,280.15	93,780.00	102,483.34
Dental	1,981.27	2,550.00	2,299.52
Eyeglasses	2,991.50	1,500.00	2,219.50
Life Insurance Premium	597.81	705.00	645.70
Unemployment Compensation Ins.	1,860.29	2,715.00	2,193.55
Workers Compensation Insurance	12,561.25	16,000.00	16,014.18
Dues, Conventions, Conferences	2,377.13	4,000.00	(446.66)
Training	3,898.38	5,000.00	3,717.58
Volunteer Program	28.00	100.00	63.59
Materials and Supplies	2,911.71	4,650.00	5,129.60
Printing	776.22	400.00	0.00
Office Equipment Rental	198.39	350.00	157.85
Clothing	291.02	1,500.00	1,438.06
Electronic Monitoring Expense	11,834.00	16,000.00	13,548.30
PCORP PREM/GEN LIABILITY	24,543.19	17,000.00	22,445.95
Telephone	12,948.09	15,000.00	15,656.16
Postage	2,132.56	2,100.00	1,990.35
Legal Publications	0.00	500.00	68.00
Auto Fuel	12,644.51	6,000.00	7,180.57
Auto Maintenance	146.59	2,000.00	2,480.26
Travel and Lodging	2,063.57	2,100.00	49.20
Client Transportation	0.00	1,000.00	200.00
Computer Support	215.00	500.00	465.00
Automatic Data Processing	7,010.00	7,000.00	6,114.37
Comm. Services Program Expense	749.76	0.00	0.00
Probation Drug Screen	1,111.68	10,000.00	18,976.22
Client and treatment Services	8,537.00	0.00	0.00
Drug & Alcohol Assessment	372.10	500.00	176.00
Extradition	2,158.00	2,500.00	7,862.00
Purchase/Equipment under \$5000	4,711.31	10,000.00	10,313.41
Equipment & Other Fixed Assets	4,941.74	0.00	0.00
Equipment Maintenance	912.98	2,500.00	2,278.14
Other Miscellaneous Expenses	538.29	2,500.00	2,184.01
Transfer out of Escheats	1.00	0.00	0.00
Copy Contract	728.87	750.00	663.34
Lease Agreement	77,976.05	75,000.00	81,910.66
<b>Total Expenses</b>	<b>883,907.84</b>	<b>942,380.00</b>	<b>926,858.62</b>

	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>Juvenile Probation</b>			
<b>Revenues</b>			
4-E IVE State/Federal Grant	1,061.86	800.00	1,675.74
State Grant-in-Aid Juvenile Prob	151,997.00	151,000.00	151,997.00
Training Grant-in-Aid (Juv Prob)	1,346.00	1,846.00	1,846.00
<b>Total Revenues</b>	<u>154,404.86</u>	<u>153,646.00</u>	<u>155,518.74</u>
<b>Expenses</b>			
Wages/Regular	393,830.92	487,540.00	450,245.85
Wages/Overtime	2,362.46	2,500.00	2,355.34
Wages/Non Retirement	1,756.00	7,800.00	7,707.38
Wages/On-Call	10,094.99	10,800.00	10,704.66
FICA Employer Contribution	30,226.87	37,550.00	35,041.79
Retirement Employer	79,499.03	77,350.00	86,495.03
Health Insurance Premium	99,712.31	140,000.00	128,823.25
Dental	1,769.73	2,305.00	2,322.87
Eyeglasses	1,090.50	2,000.00	1,763.50
Life Insurance Premium	531.49	650.00	651.45
Unemployment Compensation Ins.	1,673.78	2,810.00	2,352.91
Workers Compensation Insurance	11,024.49	17,450.00	16,343.95
Dues, Conventions, Conferences	270.00	400.00	270.00
Training	1,956.35	4,500.00	2,997.11
Volunteer Program	28.00	100.00	63.59
Materials and Supplies	1,388.87	2,500.00	2,306.50
Clothing	0.00	1,400.00	1,281.16
Printing	258.73	150.00	0.00
Telephone	11,905.89	15,400.00	14,752.48
Legal Publications	0.00	300.00	0.00
Auto Fuel	2,643.72	2,000.00	1,317.03
Auto Maintenance	7.94	300.00	0.00
Travel and Lodging	186.24	500.00	118.05
Contracted Services	0.00	40.00	0.00
Computer Support	215.00	700.00	465.00
Automatic Data Processing	27.30	250.00	73.50
Probation Drug Screen	2,828.77	2,500.00	2,817.45
Extradition	0.00	500.00	0.00
Purchase/Equipment under \$5000	903.41	5,000.00	10,016.32
Equipment & Other Fixed Assets	4,941.73	0.00	0.00
Equipment Maintenance	912.98	2,000.00	2,278.14
Other Miscellaneous Expenses	391.92	1,000.00	1,104.66
Copy Contract	423.00	500.00	537.52
<b>Total Expenses</b>	<u>662,862.42</u>	<u>828,795.00</u>	<u>785,206.49</u>
<b>Drug Court</b>			
<b>Revenues</b> Grants	<u>16,223.52</u>	<u>0.00</u>	<u>0.00</u>
<b>Expenses</b>			
Wages/Non Retirement	9,567.84	8,870.00	9,269.55
FICA Employer Contribution	731.84	680.00	709.09
Unemployment Compensation Ins.	148.35	0.00	0.00
Workers Compensation Insurance	7.91	15.00	12.46
Materials and Supplies	0.00	1,000.00	(3,071.98)
Travel and Lodging	0.00	2,000.00	522.87
Client Transportation/Lodging	(1,144.50)	2,000.00	(55,531.91)
Grant Expenses	16,223.52	0.00	0.00
<b>Total Expenses</b>	<u>25,534.96</u>	<u>14,565.00</u>	<u>(48,089.92)</u>

	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>SPOKE Grant</b>			
<i>Special Program of Kids Encouraging</i>			
<b>Expenses</b>			
Wages/Regular	0.00	39,420.00	15,250.00
Wages/Overtime	0.00	100.00	0.00
FICA Employer Contribution	0.00	3,000.00	1,212.13
Retirement Employer	0.00	6,305.00	2,848.28
Health Insurance Premium	0.00	1,500.00	932.42
Dental	0.00	290.00	149.75
Life Insurance Premium	0.00	75.00	37.27
Unemployment Compensation Ins	0.00	445.00	233.28
Workers Compensation Insurance	0.00	1,500.00	673.65
Materials and Supplies	834.98	0.00	1,734.55
Clothing	0.00	300.00	0.00
Utilities	350.89	1,000.00	358.31
Auto Fuel & Maintenance	667.49	1,400.00	1,025.86
Purchase/Equipment under \$5000	0.00	1,000.00	0.00
Equipment & Other Fixed Assets	34.99	0.00	0.00
Equipment Maintenance	1,215.50	200.00	0.00
Other Miscellaneous Expenses	25.50	500.00	42.00
<b>Total Expenses</b>	<u>3,129.35</u>	<u>57,035.00</u>	<u>24,497.50</u>
<b>Emergency Medical &amp; Management Agency</b>			
<b>Revenues</b>			
EMA Assist Claim Program	34,224.39	100,000.00	81,078.21
PEMA	13,504.83	0.00	8,612.28
Special Project Hazmat PEMA Grant	50,587.79	0.00	0.00
Transfer from Other Funds	0.00	0.00	19,600.79
<b>Total Revenues</b>	<u>98,317.01</u>	<u>100,000.00</u>	<u>109,291.28</u>
<b>Expenses</b>			
Wages/Regular	114,839.96	124,400.00	105,149.90
Wages/Overtime	0.00	200.00	0.00
Wages/Non Retirement	0.00	17,304.00	17,952.00
FICA Employer Contribution	8,624.33	9,550.00	9,558.17
Retirement Employer	22,655.25	19,200.00	19,649.19
Health Insurance Premium	26,809.14	25,000.00	12,992.14
Dental	917.82	1,155.00	1,025.11
Eyeglasses	300.00	600.00	300.00
Life Insurance Premium	248.52	300.00	260.35
Unemployment Compensation Ins.	842.82	2,300.00	1,308.95
Workers Compensation Insurance	188.52	500.00	241.60
Dues, Conventions, Conferences	525.00	800.00	175.00
Training	50.00	0.00	0.00
Materials and Supplies	954.00	1,000.00	84.90
Telephone	1,285.78	4,000.00	581.79
Postage/Photocopies	0.00	2,000.00	0.00
Auto Fuel	473.88	4,000.00	691.79
Auto Maintenance	43.00	500.00	0.00
Travel and Lodging	367.00	2,000.00	1,015.23
Meeting Expenses	736.36	500.00	0.00
Contracted Services	9,001.73	0.00	13,933.75
Computer Support	0.00	20.00	1,396.82
Purchase/Equipment under \$5000	2,311.45	19,000.00	1,584.55
Equipment Maintenance	20.00	100.00	27.46
PEMA Grant	40,941.33	0.00	0.00
Other Miscellaneous Expenses	5,830.86	3,000.00	25.00
<b>Total Expenses</b>	<u>237,966.75</u>	<u>237,429.00</u>	<u>187,953.70</u>
<b>Flood Control Dams</b>			
<b>Expenses</b>	<u>151.80</u>	<u>14,000.00</u>	<u>4,450.00</u>

	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b><u>Area Agency on Aging</u></b>			
<u>Expenses</u>	0.00	4,500.00	0.00
<b><u>Route 15 Coalition</u></b>			
<u>Expenses</u>	0.00	250.00	0.00
<b><u>Arts Council</u></b>			
<u>Expenses</u>	0.00	1,000.00	0.00
<b><u>Endless Mountains Transportation</u></b>			
<u>Expenses-EMTA and RC&amp;D Match</u>	37,048.95	37,048.00	33,195.02
<b><u>Libraries</u></b>			
<u>Expenses</u>	100,000.00	100,000.00	100,000.00
<b><u>Historical Society</u></b>			
<u>Expenses</u>	10,000.00	10,000.00	10,000.00
<b><u>Tioga County Fair</u></b>			
<u>Expenses</u>	2,500.00	2,500.00	2,500.00
<b><u>Penn State Extension</u></b>			
<u>Expenses</u>			
Volunteer Program	60.00	0.00	72.00
PCORP PREM/GEN LIABILITY	461.65	850.00	543.04
Allocation	95,067.60	126,757.00	136,755.00
<u>Total Expenses</u>	<u>95,589.25</u>	<u>127,607.00</u>	<u>137,370.04</u>
<b><u>Soil Conservation</u></b>			
<u>Revenues</u>			
Salary Reimbursement	286,139.42	287,000.00	301,246.92
Auto Reimbursement	3,988.12	0.00	0.00
PCORP Reimbursement	2,295.76	0.00	0.00
<u>Total Revenues</u>	<u>292,423.30</u>	<u>287,000.00</u>	<u>301,246.92</u>
<u>Expenses</u>			
Wages Regular	230,000.67	240,902.00	215,964.01
Wages/Non Retirement	904.50	1,125.00	234.08
FICA Employer Contribution	17,501.86	18,430.00	16,036.30
Retirement Employer	45,580.95	43,490.00	40,359.27
Health Insurance Premium	62,801.95	72,265.00	60,410.99
Dental	1,512.44	2,020.00	1,848.06
Eyeglasses	1,174.87	2,100.00	1,827.14
Life Insurance Premium	467.83	525.00	505.39
Unemployment Compensation Ins.	1,602.23	2,700.00	2,047.37
Workers Compensation Insurance	445.99	805.00	676.22
PCORP PREM/GEN LIABILITY	2,295.76	1,750.00	1,926.16
Contracted Services	0.00	150.00	0.00
Computer Support	215.00	125.00	465.00
Other Miscellaneous Expenses	25.00	50.00	50.00
Lease Agreement	5,557.88	0.00	2,252.71
<u>Total Expenses</u>	<u>370,086.93</u>	<u>386,437.00</u>	<u>344,602.70</u>

<b>Veterans' Affairs</b>	<b>Actual 12/31/21</b>	<b>Budget 12/31/21</b>	<b>Actual 12/31/20</b>
<b>Expenses</b>			
Wages Regular	118,417.88	115,000.00	115,605.86
Wages/Non Retirement	750.00	1,125.00	1,125.00
FICA Employer Contribution	8,918.98	9,000.00	8,670.99
Retirement Employer	23,433.86	22,000.00	21,421.26
Health Insurance Premium	35,251.30	40,000.00	38,406.08
Dental	809.59	900.00	884.42
Eyeglasses	505.00	900.00	1,790.00
Life Insurance Premium	213.52	300.00	220.14
Unemployment Compensation Ins.	664.03	1,200.00	726.27
Workers Compensation Insurance	172.35	300.00	267.65
Dues, Conventions, Conferences	50.00	1,800.00	850.00
Materials and Supplies	2,485.68	2,500.00	2,583.96
Care of Graves	11,413.50	9,200.00	9,296.00
Flags	6,854.40	6,900.00	6,624.00
Flagholders & Markers	1,225.00	6,000.00	0.00
Soldiers and Widows Burials	20,250.00	13,000.00	20,550.00
PCORP PREM/GEN LIABILITY	1,239.40	900.00	877.96
Telephone	2,503.70	1,750.00	1,897.59
Postage	978.84	1,400.00	728.84
Travel and Lodging	533.29	8,000.00	330.00
Computer Support	215.00	1,737.00	465.00
Purchase/Equipment under \$5000	1,565.53	5,000.00	5,286.76
Equipment & Other Fixed Assets	0.00	6,000.00	6,301.70
Equipment Maintenance	0.00	4,000.00	4,046.25
Other Miscellaneous Expenses	1,825.96	1,000.00	0.00
<b>Total Expenses</b>	<b>240,276.81</b>	<b>259,912.00</b>	<b>248,955.73</b>
<b>DHS MH Local Match</b>			
<b>Expenses</b>			
Mental Health	29,848.12	56,360.00	56,171.00
Residential Treatment	0.00	0.00	63,917.04
<b>Total Expenses</b>	<b>29,848.12</b>	<b>56,360.00</b>	<b>120,088.04</b>
<b>DHS - Drug &amp; Alcohol Local Match</b>			
<b>Expenses -Drug and Alcohol</b>	<b>23,982.04</b>	<b>49,882.00</b>	<b>44,663.04</b>
<b>DHS - MR Local Match</b>			
<b>Expenses</b>			
Mentally Disabled	36,435.16	38,307.00	29,832.00
Early Intervention	16,828.99	60,000.00	60,540.96
<b>Total Expense</b>	<b>53,264.15</b>	<b>98,307.00</b>	<b>90,372.96</b>
<b>DHS - C &amp; Y Local Match</b>			
<b>Expenses</b>			
Independent Living	1,703,305.57	2,631,368.00	2,408,577.96
Probation CBP	16,187.00	16,187.00	31,899.96
Probation (Residential Svcs)	45,039.00	45,039.00	26,304.00
Probation Inst (YDC-YFC)	6,398.00	1,120.00	80,373.96
Probation (Detention)	1,120.00	6,398.00	5,499.96
Independent Living	12,468.36	42,625.00	42,195.00
Special Grants	70,290.64	0.00	128,928.12
<b>Total Expenses</b>	<b>1,854,808.57</b>	<b>2,742,737.00</b>	<b>2,723,778.96</b>



	<u>Actual</u> <u>12/31/21</u>	<u>Budget</u> <u>12/31/21</u>	<u>Actual</u> <u>12/31/20</u>
<b>DHS - Outpatient Local Match</b>			
<u>Expenses-Outpatient Services</u>	<u>37,498.04</u>	<u>25,000.00</u>	<u>50,000.04</u>
<b>Local Match</b>			
<b><u>Expenses</u></b>			
Admin HSS	31,986.01	46,126.00	59,859.96
Admin D&A	17,527.35	17,330.00	9,279.96
Admin HAP (BH)	8,569.07	9,219.00	10,760.04
Match on Retained Revenue	<u>5,301.14</u>	<u>7,603.00</u>	<u>8,295.00</u>
<b><u>Total Expenses</u></b>	<b><u>63,383.57</u></b>	<b><u>80,278.00</u></b>	<b><u>88,194.96</u></b>
<b>Fire Companies</b>			
<u>Expenses</u>	<u>0.00</u>	<u>750.00</u>	<u>0.00</u>
<b><u>General Fund Total Revenue</u></b>			
	<b><u>18,734,327.00</u></b>	<b><u>18,449,296.00</u></b>	<b><u>20,913,659.00</u></b>
<b><u>General Fund Total Expense</u></b>			
	<b><u>17,319,081.00</u></b>	<b><u>18,449,296.00</u></b>	<b><u>21,641,413.00</u></b>

**EMERGENCY COMMUNICATIONS CENTER**

**RECEIPTS SUMMARY**

**Balance January 1, 2021**

Inter-County Revenues	(4,013,655)	
2020 Accruals Adjustment	2,511,134	
Other Revenues	108,054	
<b><u>Total</u></b>	<b>(1,394,467)</b>	
Liabilities: Accounts Payable	223,745	
<b><u>Unreserved Fund Balance</u></b>		<b>(1,618,212)</b>

**Revenue:**

Transfer From Wireless-E-911 Fund	2,329,722	
Leases	2,292	
Potter County Contract Fees	83,584	
Hazmat	10,000	
Payments For Services	320	
Miscellaneous Income	2,027	
<b><u>Total Revenue</u></b>		<b>2,427,945</b>

**Total** 809,733

**EMERGENCY COMMUNICATIONS CENTER**

**EXPENDITURES SUMMARY**

**Expenditures:**

Wages & Benefits	1,283,549	
Supplies & Services	7,773	
Purchased Services	597,568	
Special Services	33,111	
Capital Expenditures	1,373,942	
Other Charges	25,898	
<b><u>Total Expenditures</u></b>		<b>3,321,841</b>

**Cash and Investments 12/31/21**

Undeposited Funds	208	
Due To/From Other Funds	(2,484,870)	
Prepaid Expenses	37,341	
<b><u>Total Assets</u></b>	<b>(2,447,321)</b>	

**Liabilities**

Accounts Payable	64,759	
Accrued Payroll	0	
Due Other Government	28	
<b><u>Total Liabilities</u></b>	<b>64,787</b>	

**Total Net Assets** **(2,512,108)**

**Total** 809,733

**2021 EMERGENCY SERVICES COMMUNICATIONS CENTER**

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Revenues</u>	<u>12/31/21</u>	<u>12/31/21</u>	<u>12/31/20</u>
Payments for Services	319.73	0.00	9,678.49
Transfer From Wireless E 911 Fund	2,329,722.29	1,300,000.00	348,591.93
Transfer From Hazmat	10,000.00	0.00	10,000.00
Leases	2,291.63	0.00	2,899.96
Contract Fees - Potter County	83,583.68	80,000.00	81,149.20
Misc Income	1,256.22	0.00	448.96
911 Signs	771.00	0.00	628.00
<b>Total Revenues</b>	<b>2,427,944.55</b>	<b>1,380,000.00</b>	<b>453,396.54</b>
<b>Expenses</b>			
Wages Regular	756,142.25	750,200.00	718,848.83
Wages/Overtime	7,374.36	5,000.00	5,352.48
Wages/Non Retirement	45,889.80	60,135.00	56,774.33
Wages /On Call	1,520.00	1,860.00	1,500.00
FICA Employer Contribution	59,901.87	66,380.00	58,077.33
Retirement Employer	151,342.61	146,665.00	135,696.04
Health Insurance Premium	235,938.69	283,200.00	236,489.02
Dental	4,476.61	5,500.00	4,844.06
Eyeglasses	3,968.00	3,000.00	4,806.34
Life Insurance Premium	1,244.67	1,280.00	1,285.35
Unemployment Compensation Ins.	4,011.07	7,000.00	5,172.91
Workers Compensation Insurance	2,199.93	5,000.00	3,652.24
Dues, Conventions, Conferences	629.00	0.00	1,596.34
Training	8,589.34	5,000.00	4,513.29
Volunteer Program	321.00	300.00	268.50
EMT Student Scholarships	0.00	0.00	(30,000.00)
Materials and Supplies	7,713.62	4,500.00	12,461.31
Printing	58.99	1,000.00	0.00
Tower Sites & Land Lease	27,419.80	1,600.00	28,904.13
Utilities	82,305.92	67,000.00	67,191.61
PCORP PREM/GEN LIABILITY	7,605.09	10,000.00	9,947.63
Telephone/Cell Phones	299,716.61	300,000.00	281,280.87
Postage	1,558.03	3,500.00	2,152.28
Advertising	622.40	1,500.00	500.00
Photocopies	3,406.23	5,000.00	15,391.26
Auto Fuel & Maintenance	3,951.38	2,500.00	1,803.72
Travel and Lodging	3,623.25	5,000.00	1,514.63
Meeting Expenses	374.77	1,000.00	224.94
Professional Services	12,111.40	4,500.00	28,263.60
Contracted Services	154,872.85	20,000.00	203,562.53
Computer Support	32,193.96	2,000.00	5,620.00
Automatic Data Processing	0.00	20,000.00	20,848.34
Re-Addressing	0.00	4,000.00	0.00
Public Info 911	73.97	2,000.00	1,448.88
911	333.58	0.00	7,519.00
911 Signs	509.80	2,500.00	269.66
Contracted Maintenance	657,770.26	530,000.00	664,531.99
Building and Land Repairs	24,813.93	40,000.00	15,489.64
Purchase/Equipment under \$5000	16,403.94	20,400.00	81,570.73
Equipment & Other Fixed Assets	674,589.94	100,000.00	127,034.34
Equipment Maintenance	363.46	1,600.00	216.50
Other Miscellaneous Expenses	4,078.48	6,000.00	1,784.48
Lease Agreement	21,819.91	20,000.00	21,151.61
<b>Total Expenses</b>	<b>3,321,840.77</b>	<b>2,516,120.00</b>	<b>2,809,560.74</b>

**2021 SPECIAL REVENUE & OFFICE ACCOUNTS**

***Special Revenue & Checking Accounts held in Tioga County offices***

**TC 911 Wired Reimbursement Fund**

<i>911 Operating expenses reimbursement account (Included in the General Fund Summary)</i>			
Balance 1/1/21	3,892,380	To General Fund	0
2021 Interest	9,742	Balance 12/31/21	3,902,122
	<u>Total 3,902,122</u>		<u>Total 3,902,122</u>

**ACT 13 Unconventional Gas Well Funds Disbursement Account**

<i>Natural Gas Impact Fees</i>			
Balance 1/1/21	395,172	<b>ACTS 1-13</b>	
Interest	493	1 Roadways & Bridges	1,074,465
From MM Impact Funds	1,500,000	2 Water & Sewer Systems	65,389
		3 Emergency Preparedness	60,199
		4 Environmental Programs	32,529
		5 Preservation Water Supplies	0
		6 Tax Reductions (Reassessment)	89,242
		7 Safe & Affordable Housing	0
		8 Records Mgmt, GIS, IT	90,119
		9 Social Services	0
		10 Judicial Services	0
		11 Capital Reserve Fund	0
		12 Training-Oil & Gas Workers	0
		13 Regional Planning	0
		Legacy/Marsh Creek Project	116,833
		Balance 12/31/21	366,889
	<u>Total 1,895,665</u>		<u>Total 1,895,665</u>

**ACT 13 Unconventional Gas Well Funds MoneyMarket (2nd Account)**

Balance 1/1/21	5,260,815	To Act 13 Disbursement Acct	1,500,000
PA UGWF-2020 Year	1,815,069		
<u>Marsh Creek Greenway:</u>			
PA Conservation & NR	160,000		
NTRPDC	51,590		
PA Assoc. of Realtors	500		
Partner. Comm Health	27,250		
Wellsboro Borough	5,000		
From GF Mansfield MDJ	109,260		
Election Expense	33,285		
Interest	16,333	Balance 12/31/21	5,979,102
	<u>Total 7,479,102</u>		<u>Total 7,479,102</u>

**Act 13 Transportation**

Balance 1/1/21	375,348		
From PA	40,000		
Interest	1,023	Balance 12/31/21	416,371
	<u>Total 416,371</u>		<u>Total 416,371</u>

**Delinquent Tax Statement**

2014 to 2020 Taxes Due	1,448,631	Payments	894,817
		Exonerations	10,979
		Balance 12/31/21	542,835
	<u>Total 1,448,631</u>		<u>Total 1,448,631</u>

**Tioga County Tax Collection Account**

Balance 1/1/21	77,694	Tioga County Treasurer	3,442,599
2020 Collections	59,808	Municipalities	1,386,062
2021 Collections	4,801,975	General Fund	20,974
		NSF/NSF Fees	2,481
		Refund	3,742
		Balance 12/31/21	83,619
	<u>Total 4,939,477</u>		<u>Total 4,939,477</u>

**County Records Improvement Fund**

<i>Money collected in Recorder's office for improvements needed in county offices</i>			
Balance 1/1/21	41,817	Register & Recorder	270
Collections	14,672		
Interest	123	Balance 12/31/21	56,342
	<u>Total 56,612</u>		<u>Total 56,612</u>

<b>Liquid Fuels</b>			
<i>Fuel tax used for county roads and bridges</i>			
Balance 1/1/21:			
Money Market	83,085	Transfer to Act 44	2,947
Checking	144,612	Highway Construction/Rebuilding	41,835
PA Liquid Fuels	37,939	Maintenance & Repairs	120,773
Act 89	156,165	Street Lighting	11,407
Act 44	25,088	Equipment Purchases	12,464
Interest	647	Winter Maintenance	2,956
Act 13	5,765	Tools & Machinery Repairs	1,697
Miscellaneous	4,624	Miscellaneous	18,076
		Total Expenditures	212,155
		Balance Ckng 12/31/21	162,477
		Balance MM 12/31/21	83,293
	<u>Total</u>	<u>Total</u>	<u>457,925</u>
Encumbered	192,231	Balance 12/31/21	245,770
Unencumbered	52,313	Outstanding Checks	(1,226)
	<u>Total</u>	<u>Total</u>	<u>244,544</u>
<b>Liquid Fuels II Act 44</b>			
Balance 1/1/21	99,721	Liquid Fuels Checking	25,088
From PA	20,886		
Liquid Fuels Checking	2,947		
Act 89	65,540		
Interest	332	Balance 12/31/21	164,338
	<u>Total</u>	<u>Total</u>	<u>189,426</u>
<b>Liquid Fuels III Act 89</b>			
Balance 1/1/21	238,167	To Liquid Fuels Checking	156,165
From PA	264,358	To Act 44	65,540
From General Fund	34,895		
Interest	628		
Interest Adjustment	33	Balance 12/31/21	316,376
	<u>Total</u>	<u>Total</u>	<u>538,081</u>
<b>Marsh Creek Greenway Grant Account</b>			
Balance 1/1/21	0	To General Fund	57,265
Act 13-Gas Impact Fees	72,500	Deposit Error Correction-To GF	32,062
DCNR	41,500		
Donations	4,500		
Deposit in Error From PA	32,062	Balance 12/31/21	61,235
	<u>Total</u>	<u>Total</u>	<u>150,562</u>
<b>Tioga County Landfill Checking Account</b>			
Balance 1/1/21	341,296	To Ag Pres.	125,000
Fees Collected	161,757	Dams/DHS Pond	58,549
Interest	684	Balance 12/31/21	320,188
	<u>Total</u>	<u>Total</u>	<u>503,737</u>
<b>Ag Preservation Account</b>			
Balance 1/1/21	291,396	To General Fund	18
PA Bureau of Farmland	7,395	Advertising	907
Clean & Green	1,157	Purchases	16,561
Landfill Checking Account	125,000	Closing Fees	10,760
Interest	997	Balance 12/31/21	397,699
	<u>Total</u>	<u>Total</u>	<u>425,945</u>
<b>Tioga County Escheat</b>			
<i>State dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years</i>			
Balance 1/1/21	8,438	To PA	1,291
State Checks	4,888	Balance 12/31/21	12,035
	<u>Total</u>	<u>Total</u>	<u>13,326</u>
<b>General Fund Investor Account</b>			
Balance 1/1/21	1,712,546		
Interest	4,287	Balance 12/31/21	1,716,833
	<u>Total</u>	<u>Total</u>	<u>1,716,833</u>



<b>Tioga County Blue Cross Account</b>			
Balance 1/1/21	166,335	To General Fund	6,610
Interest	410	Balance 12/31/21	160,135
Total	<u>166,745</u>	Total	<u>166,745</u>
<b>Tioga County Health Surplus Fund</b>			
Balance 1/1/21	1,294,884		
Interest	3,688	Balance 12/31/21	1,298,572
Total	<u>1,298,572</u>	Total	<u>1,298,572</u>
<b>Road &amp; School Checking Account</b>			
<i>Delinquent tax collection and disbursement</i>			
Balance 1/1/21	462,077	To General Fund:	
Collections	4,586,724	Taxes	891,139
Interest	519	Commission	167,341
Clean & Green	7,778	Costs	205,691
Judicial Sale	82,988	Interest	84,148
Upset Sale	217,800	Total	<u>1,348,319</u>
Repository Sale	8,694	Twp/Boro Distribution	473,782
Corrections/Bank Fees	(34,682)	School Distribution	2,748,428
		Clean & Green Distribution	7,778
		Upset Sale	85,025
		Judicial Sale	44,547
		Repository Sale	292
		Checking Interest to GF	519
		Corrections	1,434
		Balance 12/31/21	621,774
Total	<u>5,331,898</u>	Total	<u>5,331,898</u>
<b>2021 Taxes Collected and Outstanding</b>			
Tax Duplicate	12,633,100	Taxes Collected	11,614,319
Adjustments	(149,952)	Uncollected Taxes	868,829
Total	<u>12,483,148</u>	Total	<u>12,483,148</u>
<b>2019/2020 Taxes Collected and Outstanding in 2021</b>			
2019 Taxes	817	Paid Treasurer	268,560
2020 Taxes	1,020,843	Land Returns	750,573
		Adjustments	2,527
Total	<u>1,021,660</u>	Total	<u>1,021,660</u>
<b>Operating Reserve Fund</b>			
Balance 1/1/21	1,788,756		
Interest	5,093	Balance 12/31/21	1,793,849
Total	<u>1,793,849</u>	Total	<u>1,793,849</u>
<b>Tax Statement</b>			
<u>Assessed Valuation</u>		<u>Current Tax Levy</u>	
Total Assessed	3,327,656,938	Real Estate Millage	6.750
Exempt from Taxes	(1,254,876,395)		
Clean & Green	(201,215,256)		
Taxable	<u>1,871,565,287</u>	2021 RE Taxes Due	12,633,100
<b>Tioga County PA License Account</b>			
Balance 1/1/21	761	To General Fund	6,516
Dog	34,795	To PA:	
Hunt	5,310	Hunt	79,439
Fish	770	Dog	26,987
Pistol	126	Fish	519
Antlerless	74,641	Refund/NSF	30
NSF /Overpayments	119	Balance 12/31/21	3,031
Total	<u>116,522</u>	Total	<u>116,522</u>
<b>Tioga County Antlerless Account</b>			
Balance 1/1/21	0	To General Fund	10,170
Collections	84,853	To PA	74,641
NSF Checks	(42)	Balance 12/31/21	0
Total	<u>84,811</u>	Total	<u>84,811</u>

<b>Tioga County Room Rental Excise Tax</b>			
<i>5% tax collected to be used for the promoting of tourism</i>			
Balance 1/1/21	181,074	To General Fund	26,323
Collections	694,618	Interest to General Fund	329
Interest	329	Tioga Co. Visitor's Bureau	625,501
		Balance 12/31/21	223,868
<b>Total</b>	<b>876,021</b>	<b>Total</b>	<b>876,021</b>
<b>Register &amp; Recorder Trust Account</b>			
Balance 1/1/21	220,728	General Fund	293,319
Fees Collected	4,437,430	Co. Records Improvement Fund	14,672
		Recorder Improvement Fund	22,008
		PA	245,260
		Act 34	1,125
		State Transfer Tax	1,919,348
		Local Realty Tax	1,928,838
		Balance 12/31/21	233,588
<b>Total</b>	<b>4,658,158</b>	<b>Total</b>	<b>4,658,158</b>
<b>Recorder of Deeds Improvement Fund</b>			
<i>Money collected for office improvements</i>			
Balance 1/1/21	228,066	Supplies	1,648
Collections	22,008	Balance 12/31/21	248,426
<b>Total</b>	<b>250,074</b>	<b>Total</b>	<b>250,074</b>
<b>Domestic Relations Incentives</b>			
Balance 1/1/21	835,117		
From PA	75,981		
Interest	1,085	Balance 12/31/21	912,183
<b>Total</b>	<b>912,183</b>	<b>Total</b>	<b>912,183</b>
<b>Domestic Relations PASCDU</b>			
<i>PA State Collection &amp; Disbursement Unit</i>			
Balance 1/1/21	2,828	To PASCDU	407,990
Collections	410,549	Balance 12/31/21	5,387
<b>Total</b>	<b>413,377</b>	<b>Total</b>	<b>413,377</b>
<b>Domestic Relations IV-D</b>			
Balance 1/1/21	610,396	To GF 2019 Reimbursement	353,291
PA Reimbursement	445,210	To GF 2020 Reimbursement	402,620
DRO Special Acct.	3,174		
Interest	905	Balance 12/31/21	303,774
<b>Total</b>	<b>1,059,685</b>	<b>Total</b>	<b>1,059,685</b>
<b>Domestic Relations Special Account</b>			
Balance 1/1/21	16,980	To General Fund	3,175
Support/Fees	6,279	Miscellaneous	1,103
		Refund	1,688
		Balance 12/31/21	17,293
<b>Total</b>	<b>23,259</b>	<b>Total</b>	<b>23,259</b>
<b>Domestic Relations Special Account Money Market</b>			
Balance 1/1/21	4,844		
Interest	2	Balance 12/31/21	4,846
<b>Total</b>	<b>4,846</b>	<b>Total</b>	<b>4,846</b>
<b>Tioga County Clerk of Courts Special Account (Bail)</b>			
Balance 1/1/21	5,405	To General Fund	175
Collections	6,000	Refunds	4,930
		Balance 12/31/21	6,300
<b>Total</b>	<b>11,405</b>	<b>Total</b>	<b>11,405</b>
<b>Clerk Automation Project</b>			
Balance 1/1/21	15,384	Purchases	3,325
Collections	1,618		
Interest	7	Balance 12/31/21	13,684
<b>Total</b>	<b>17,009</b>	<b>Total</b>	<b>17,009</b>
<b>Tioga County Clerk of Courts-Court Ordered Account</b>			
Balance 1/1/21	32,925	Withdrawals	4,841
New Accounts	5,590		
Interest	12	Balance 12/31/21	33,686
<b>Total</b>	<b>38,527</b>	<b>Total</b>	<b>38,527</b>

<b>Act 34</b>			
<i>Adoption Therapy Fund</i>			
Balance 1/1/21	30,374	Withdrawals	0
Collections	1,125		
Interest	78	Balance 12/31/21	31,577
Total	31,577	Total	31,577
<b>District Attorney Special Fund</b>			
Balance 1/1/21	2,045	Medical Supplies	13,337
Probation	17,799	Restitution	90
Restitution	37	Balance 12/31/21	6,454
Total	19,881	Total	19,881
<b>District Attorney Asset Forfeiture</b>			
<i>Collection of seized property/cash</i>			
Balance 1/1/21	10,741	Petition Filing	310
		Equipment & Supplies	2,170
Forfeited property	13,767	Balance 12/31/21	22,028
Total	24,508	Total	24,508
<b>Tioga County Prothonotary</b>			
Balance 1/1/21	6,824	To General Fund	105,293
Collections	141,721	To PA	26,651
Interest	5	To PAF	4,660
Deposit Adjustment	(5)	To AOPC	870
		Misc/Ret'd Checks	24
		Balance 12/31/21	11,047
Total	148,545	Total	148,545
<b>Prothonotary Automation Fund</b>			
<i>Money collected for office improvements</i>			
Balance 1/1/21	57,652	Purchases	3,325
Fees Collected	4,660		
Interest	29	Balance 12/31/21	59,016
Total	62,341	Total	62,341
<b>Sheriff's Office Checking and Surcharge</b>			
Checking 1/1/21	25,946	To General Fund	65,991
Surcharge 1/1/21	1,158	To Surcharge Account	4,352
Surcharge Interest	1	To PA For Surcharge	4,260
Fees	119,508	To PA for Permits	2,556
Permits to Carry	47,977	Advertising	4,900
License to Sell Permits	855	Refunds	86,763
Surcharge	4,352	Costs	7,358
Parking Tickets	15	Escheat	2,147
		Checking 12/31/21	20,233
		Surcharge 12/31/21	1,252
Total	199,812	Total	199,812
<b>Sheriff's Office Equipment Fund</b>			
Checking 1/1/21	13,432	To General Fund	11,786
Donations	3,070		
Reimbursement	3,295		
Calendar Proceeds	4,100		
Interest	8	Balance 12/31/21	12,119
Total	23,905	Total	23,905
<b>Tioga County Prison Commissary &amp; Money Market</b>			
Ckng Acct Bank Bal. 1/1/21	78,388	To General Fund:	
Money Market Bal. 1/1/21	161,358	Medical	3,337
Inmate Deposits	151,714	Social Security Reward	600
Phone Card Fees	5,113	Work Release Payments	15
Social Security Reward	600	Total to GF	3,952
Miscellaneous	(5)	Supplies for Inmates	96,443
Checking Interest	83	Inmate Refunds	35,437
Money Market Interest	194	Payments to Others	13,417
		Probation	420
		Legal	717
		Escheat	273
		Travel & Training	2,565
		Checking 12/31/21	82,669
		Money Market 12/31/21	161,552
Total	397,445	Total	397,445

<b>Tioga County Probation DUI</b>			
Balance 1/1/21	92,046	To General Fund:	
Probation	38,077	Payroll	43,898
Collections	300	Supplies, Training, Costs	3,406
Interest	176	Balance 12/31/21	83,295
Total	<u>130,599</u>	Total	<u>130,599</u>
<b>Probation Public Service</b>			
Balance 1/1/21	15,849	Equipment & Supplies	128
Fees	290		
Interest	19	Balance 12/31/21	16,030
Total	<u>16,158</u>	Total	<u>16,158</u>
<b>Probation-Costs, Fines &amp; Restitution Division</b>			
Balance 1/1/21	45,120	General Fund	155,054
Collections	713,396	PA	227,333
Interest	33	Restitution	103,608
		Offender Supervision	94,680
		Clerk of Courts	1,618
		DA Special Fund	18,559
		Juvenile Restitution	2,717
		Central Booking Account	9,093
		DUI Program	38,077
		Twp/Boros	14,352
		Prothonotary	8,881
		Public Service	150
		Balance 12/31/21	84,427
Total	<u>758,549</u>	Total	<u>758,549</u>
<b>TC Probation Central Booking Fund</b>			
Balance 1/1/21	17,720	Livescan	6,500
From Probation	9,093		
Interest	41	Balance 12/31/21	20,354
Total	<u>26,854</u>	Total	<u>26,854</u>
<b>TC County Offender's Supervision Fund</b>			
Balance 1/1/21	434,206	To General Fund	142,258
From Probation	106,468		
Interest	1,026	Balance 12/31/21	399,442
Total	<u>541,700</u>	Total	<u>541,700</u>
<b>Tioga County Probation Dept. Juvenile Restitution</b>			
Balance 1/1/21	72,649	Restitution	0
From Probation	2,718	TC Staff Account '20 correction	1,250
Interest	36	Balance 12/31/21	74,153
Total	<u>75,403</u>	Total	<u>75,403</u>
<b>TC Wireless E-911 Fund</b>			
<i>Established to reimburse wireless providers and localities for the cost of upgrading systems</i>			
		To General Fund:	
Balance 1/1/21	1,521,836	Reimbursement 2020	1,597,712
PEMA	1,530,443	Reimbursement Jan-June 2021	732,010
Interest	3,506	Balance 12/31/21	726,063
Total	<u>3,055,785</u>	Total	<u>3,055,785</u>
<b>Tioga County Response (HAZMAT)</b>			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/21	114,760	To General Fund	20,173
From PA	18,765	To EMS Account	10,759
Fees	27,751	To PA-Money Not Used	9,360
Interest	302	Balance 12/31/21	121,286
Total	<u>161,578</u>	Total	<u>161,578</u>
<b>Tioga County 2015 Hazard Mitigation Grant</b>			
Balance 1/1/2021	54	To General Fund	96,960
From PA	98,474	To Act 13	0
Interest	9	Balance 12/31/21	1,577
Total	<u>98,537</u>	Total	<u>98,537</u>

<b>Tioga County EMS Training Program</b>			
Balance 1/1/21	51,178	Training	6,129
Training	3,425		
Donations	217		
Interest	50	Balance 12/31/21	48,741
<b>Total</b>	<b>54,870</b>	<b>Total</b>	<b>54,870</b>
<b>Tioga County CISM</b>			
<i>Critical Incident Stress Management-used for training purposes only</i>			
Balance 1/1/21	2,258	Balance 12/31/21	2,258
<b>Tioga County Veterans' Affairs Events Fund</b>			
<i>Donations made for Veteran Events</i>			
Balance 1/1/21	927		
Interest	1	Balance 12/31/21	928
<b>Total</b>	<b>928</b>	<b>Total</b>	<b>928</b>
<b>2021 American Rescue Plan</b>			
Federal Grant	3,942,163	Professional Services	5,054
Interest	3,358	Auto Data Processing	56,900
		Balance 12/31/21	3,883,567
	<b>3,945,521</b>	<b>Total</b>	<b>3,945,521</b>
<b>TRUST FUNDS</b>			
<b>Payroll Fund</b>			
Payroll Total	9,686,164	Net Payroll	6,215,592
		Federal Income Tax	765,739
		Social Security	710,639
		State Income Tax	285,869
		Local/EMS Tax	150,104
		Unemployment	5,324
		Insurance Premiums	358,718
		Retirement Fund	1,088,743
		Union Dues	17,923
		Deferred Comp.	32,939
		Other Withholdings	54,574
<b>Total</b>	<b>9,686,164</b>	<b>Total</b>	<b>9,686,164</b>
<b>County Employees Pension Trust Fund</b>			
Cash & Invest. 1/1/21	52,681,986	<b>Expenditures</b>	
<b>Receipts</b>		Member Refunds	113,488
Employee Contributions	1,097,321	Retirement Allowance	4,350,188
County Contributions	2,295,000	Death Benefits	79,451
<b>Interest</b>		Administrative Expense	25,888
Dividends	1,133,765	Investment Expense	203,636
Capital Gains	9,893,220	<b>Total</b>	<b>4,772,651</b>
Miscellaneous	2,017,174		
Accrued Interest	(771)	<b>Assets</b>	
		Cash & Short Term	3,934,256
		Receivables	44,861
		Fixed Income Securities	22,773,417
		Domestic Equities	23,906,150
		International Equities	7,799,583
		Real Estate/Alternative	5,886,777
		<b>Total Assets 12/31/21</b>	<b>64,345,044</b>
<b>Total</b>	<b>69,117,695</b>	<b>Total</b>	<b>69,117,695</b>
<b>NET INCREASE</b>			
	Net Assets (Cost Value)12/31/21		64,345,044
	Unrealized Appreciation/Depreciation		11,677,169
	<b>Total Assets 12/31/21</b>		<b>76,022,213</b>



**THE TIOGA COUNTY AUDITORS HAVE NOT PERFORMED AN ON SITE AUDIT OF  
THE FOLLOWING ACCOUNTS**

<b>Department of Human Services</b>			
<b><u>2021 Assets</u></b>		<b><u>2021 Expenses</u></b>	
Cash and Investments	4,735,538	Intellectually Disabled	104,932
<b><u>2021 Revenue</u></b>		Children & Youth	945,284
Intellectually Disabled	40,628	Adult & Aging	88,310
Children & Youth	2,345,822	Drug & Alcohol	25,021
Adult Aging	230,526	Internal Cost Center	55,977
Drug & Alcohol	34,917	Phare Grant	4,272
HS Block Grant	5,922	Non Grant Funds	41,706
Phare Grant	7,520	Total	<u>1,265,502</u>
Non Grant Funds	13,325		
Operating	419		
Total	<u>2,679,079</u>	<b><u>Liabilities 12/31/21</u></b>	
		Total Liabilities	2,232,142
		Changes in Net Assets	35,563
		Revenue Over Expense	1,413,577
		Fund Balance	2,467,833
Total	<u>7,414,617</u>	Total	<u>7,414,617</u>
<b><u>TC Small Communities Program</u></b>			
Balance 1/1/21	358	Expenses	41,871
Transfer	41,871	Balance 12/31/21	358
Total	<u>42,229</u>	Total	<u>42,229</u>

