

AUDITORS' REPORT

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2019

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 PURSUANCE 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, 2019.

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 17th DAY OF September 2020.

Sworn and Subscribed before
me this 17th Day of September, 2020

Jane E. Wetherbee
Clerk of Orphans' Court
Commission Expires: 1st Monday of
Jan. 2024

Rebecca J. Briggs
Rebecca J. Briggs

Elizabeth T. Craig
Elizabeth T. Craig

Christine S. Perry
Christine S. Perry

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
ERICK COOLIDGE, MARK L. HAMILTON, ROGER C. BUNN
REBECCA J. BRIGGS, ELIZABETH T. CRAIG, CHRISTINE S. PERRY
KRISTA L. DEATS
JANE E. WETHERBEE
MARIE Y. SEYMOUR
FRANK LEVINDOSKI
KERA L. HACKETT
DR. JAMES L. WILSON, M. D.
JAMES E. CARLSON, JAMES R. EDGCOMB, ROBERT L. REPARD

APPOINTED COUNTY OFFICIALS

ASSISTANT DISTRICT ATTORNEY
BOARD OF ELECTIONS
CHIEF ASSESSOR
CHIEF CLERK
CLAIMS COORDINATOR
CONFLICT ATTORNEY
COUNTY SOLICITOR
DOMESTIC RELATIONS ATTORNEY
OPEN RECORDS OFFICER
GUARDIAN AD LITI
INDIGENT PARENTS ADVOCATE
PUBLIC DEFENDER
JUVENILE ADVOCATE
SECRETARY OF BOARD OF COMMISSIONERS

TIFFANY L. CUMMINGS
DEREK WILLIAM, JANICE CHAMBERLAIN, KEVIN WITMER
DEBORAH A. CRAWFORD
DEREK D. WILLIAMS
MARC RICE
THOMAS WALRATH, JR.
RAYMOND E. GINN, JR.
RICHARD MCCOY
JENNIFER SCHULTZ
LENORE URBANO
THOMAS WALRATH, JR.
MARY F. MORRIS
THOMAS WALRATH, JR.
JANICE CHAMBERLAIN

2019 GENERAL FUND
Revenue and Expenses by Department

<u>Commissioners</u>	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Revenues			
TCHS Prior Years Refunds	153,388.38	0.00	187,084.00
TCHS Prior Years Indirect Costs	246,400.00	150,000.00	152,923.00
Transfer From Liquid Fuels	12,608.67	12,000.00	12,730.47
Transfer From DUI	2,369.76	1,000.00	1,722.72
Misc Income	63,311.14	0.00	108,693.98
PHARE-Rental Rehab Grant	670.81	0.00	0.00
Total Revenues	478,748.76	163,000.00	463,154.17
Expenses			
Wages/Regular	444,508.17	450,000.00	415,727.24
Wages/Overtime	0.00	50.00	0.00
Wages/Non Retirement	691.88	1,015.00	1,687.14
FICA Employer Contribution	32,944.97	34,425.00	30,861.93
Retirement Employer	72,044.22	72,000.00	79,770.87
Health Insurance Premium	78,314.20	78,807.00	68,008.85
Dental	2,130.06	2,180.00	1,956.49
Eyeglasses	2,220.50	2,100.00	2,133.00
Life Insurance Premium	478.48	595.00	431.97
Unemployment Compensation Ins.	1,371.39	1,500.00	1,151.42
Workers Compensation Insurance	4,593.66	4,450.00	4,417.79
Wellness Initiative Reimbursement	1,142.38	0.00	0.00
Dues, Conventions, Conferences	19,848.00	17,500.00	17,094.65
Training	0.00	500.00	0.00
Materials and Supplies	3,275.16	4,000.00	3,215.57
Office Equipment Rental	601.92	100.00	76.46
Indigent Burials	900.00	300.00	0.00
Pcorp Premium /Gen Liability	17,674.54	11,800.00	11,626.23
Telephone/Cell Phone	17,142.06	14,300.00	14,133.93
Postage	3,751.79	5,000.00	2,634.44
Advertising	1,097.20	3,000.00	3,047.55
Auto Fuel	1,752.68	2,000.00	2,056.45
Auto Maintenance	36.79	500.00	664.27
Lease Agreement	15,567.43	9,650.00	9,778.00
Travel and Lodging	11,570.92	8,000.00	9,544.85
Accufund Software	5,371.75	4,000.00	3,729.40
Professional Services	165,930.13	230,000.00	199,862.39
Contracted Services	2,892.96	2,500.00	0.00
PCorp Expense	646.80	650.00	606.10
Computer Support	136.63	125.00	245.02
Purchase/Equipment under \$5000	7,920.66	9,000.00	2,330.99
Equipment & Other Fixed Assets	7,899.00	15,000.00	5,689.84
Appropriation-TCDC	25,000.00	25,000.00	25,000.00
Appropriation to NTRPDC	14,700.00	14,700.00	14,700.00
Appropriation to Trail Authority	0.00	10,000.00	0.00
Other Miscellaneous Expenses	(3,832.45)	5,000.00	(1,897.05)
Marsh Creek Greenway	977.18	0.00	851.97
Total Expenses	961,301.06	1,039,747.00	931,137.76

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 1/1/19	3,858,869	To General Fund	0
2019 Interest	20,491		
	0	Balance 12/31/19	3,879,360
Total	3,879,360	Total	3,879,360

ACT 13 Unconventional Gas Well Funds Disbursement Account

<i>Natural Gas Impact Fees</i>			
Balance 1/1/19	485,669	ACTS 1-13	
From ACT 13 (2nd Account)	2,500,000	1 Roadways & Bridges	1,704,548
Interest	600	2 Water & Sewer Systems	41,532
		3 Emergency Preparedness	161,637
		4 Environmental Programs	1,500
		5 Preservation Water Supplies	0
		6 Tax Reductions	0
		7 Safe & Affordable Housing	0
		8 Records Mgmt, GIS, IT	571,405
		9 Social Services	0
		10 Judicial Services	118
		11 Capital Reserve Fund	0
		12 Training-Oil & Gas Workers	0
		13 Regional Planning	0
		Legacy-Comprehensive Plan	175,809
		Balance 12/31/19	329,722
Total	2,986,269	Total	2,986,269

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Elections			
Revenues			
Candidate Filing Fees	1,840.00	300.00	120.00
Photocopies	67.00	0.00	0.00
Reimburse - Election Officers Pay	27.50	0.00	0.00
Total Revenues	<u>1,934.50</u>	<u>300.00</u>	<u>120.00</u>
Expenses			
Wages/Regular	66,787.76	72,765.00	69,694.53
Wages/Overtime	34.88	150.00	385.07
Wages/Non Retirement	31.64	0.00	0.00
Election Officers Pay	77,527.50	80,000.00	75,531.00
FICA Employer Contribution	4,956.51	5,500.00	5,126.90
Retirement Employer	10,783.02	11,645.00	13,445.46
Health Insurance Premium	15,149.18	27,245.00	20,407.23
Dental	494.20	635.00	519.78
Eyeglasses	300.00	600.00	122.50
Life Insurance Premium	136.82	150.00	144.34
Unemployment Compensation Ins.	696.83	670.00	525.26
Workers Compensation Insurance	116.88	152.00	175.45
Dues, Conventions, Conferences	1,079.78	800.00	678.48
Materials and Supplies	18,520.05	20,000.00	10,053.09
Office Equipment Rental	1,104.10	1,325.00	1,327.43
Food	1,398.22	2,000.00	1,373.34
Service Equipment Rental	2,941.01	2,500.00	2,233.86
Rent	2,475.00	2,650.00	2,625.00
PCORP PREM/GEN LIABILITY	804.91	650.00	617.79
Telephone	5,008.58	3,350.00	3,198.42
Postage	3,329.03	4,250.00	4,732.59
Advertising	10,535.10	5,000.00	3,339.63
Auto Fuel	588.35	350.00	539.88
Travel and Lodging	1,615.26	1,300.00	666.38
Contracted Services	17,364.53	17,000.00	33,901.73
Computer Support	136.63	125.00	245.02
Purchase/Equipment under \$5000	1,462.00	2,500.00	1,490.00
Equipment & Other Fixed Assets	0.00	250.00	0.00
Other Miscellaneous Expenses	25.00	250.00	0.00
Total Expenses	<u>245,402.77</u>	<u>263,812.00</u>	<u>253,100.16</u>

Delinquent Tax Statement			
2013 to 2018 Taxes Due	1,508,589	Payments	881,763
		Exonerations	3,034
		Balance 12/31/19	623,792
Total	<u>1,508,589</u>	Total	<u>1,508,589</u>

Tioga County Tax Collection Account			
Balance 1/1/19	51,410	Tioga County Treasurer	3,342,420
2018 Collections	60,923	Municipalities	1,356,030
2019 Collections	4,685,727	General Fund	18,957
		Refunds/Overpayments	13
		Balance 12/31/19	80,640
Total	<u>4,798,060</u>	Total	<u>4,798,060</u>

Liquid Fuels			
<i>Fuel tax used for county roads and bridges</i>			
Money Market	82,370	Highway Construction	300,350
Checking	215,547	Maintenance & Repairs	49,842
Balance 1/1/19	297,917	Lighting	13,323
Encumbered	160,000	Administrative	12,609
Unencumbered	137,917	Equipment Purchases	52,508
Commissioners	20,039	Winter Maintenance	4,991
PA Liquid Fuels	67,341	Minor Equipment Purchases	137
Act 89	262,900	Total Expenditures	433,760
Miscellaneous	18,739	Balance Ckng 12/31/19	151,903
Interest	1535	Balance MM 12/31/19	82,807
Total	<u>668,470</u>	Total	<u>668,470</u>

Encumbered	234,710
Unencumbered	0
Total	<u>234,710</u>

Liquid Fuels II Act 44			
Balance 1/1/19	66,141	To Liquid Fuels Checking	0
Allocation From PA	32,883		
Interest	363	Balance 12/31/19	99,387
Total	<u>99,387</u>	Total	<u>99,387</u>

Liquid Fuels III Act 89			
Balance 1/1/19	113,843	To Liquid Fuels Checking	262,900
From PA	221,312	To Act 44	32,884
Interest	634	Balance 12/31/19	40,005
Total	<u>335,789</u>	Total	<u>335,789</u>

Elected Auditors	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Expenses			
Wages/Regular	58,503.13	60,015.00	50,309.08
Wages/Non Retirement	9,430.96	3,000.00	2,345.75
FICA Employer Contribution	5,319.67	4,825.00	4,141.96
Retirement Employer	9,408.01	9,605.00	9,653.33
Health Insurance Premium	9,183.34	25,405.00	8,156.34
Dental	808.50	550.00	523.94
Eyeglasses	300.00	900.00	973.00
Life Insurance Premium	201.26	225.00	189.75
Unemployment Compensation Ins	270.64	0.00	48.40
Workers Compensation Insurance	939.43	1,000.00	1,028.07
Dues, Conventions, Conferences	3,134.51	3,000.00	1,465.53
Materials and Supplies	218.61	500.00	932.07
PCORP PREM/GEN LIABILITY	659.76	600.00	570.50
Telephone	523.23	420.00	451.77
Postage	55.00	25.00	0.00
Advertising	1,081.50	1,240.00	1,236.00
Travel and Lodging	249.24	1,200.00	731.75
Equipment & Other Fixed Assets	0.00	100.00	0.00
Total Expenses	100,286.79	112,610.00	82,757.24
Tax Billing			
Revenues-Reimburse Tax Collectors	11,224.07	12,000.00	10,409.33
Expenses			
Material and Supplies	6,779.44	3,500.00	2,978.13
Postage/Tax Collectors	12,951.30	12,000.00	11,687.02
Operational Agreement	6,000.00	5,000.00	5,000.00
Total Expenses	25,730.74	20,500.00	19,665.15
Tax Collectors Operations			
Expenses			
Wages/Non Retirement	38,295.00	40,000.00	39,051.00
FICA Employer Contribution	2,929.77	2,480.00	2,987.63
Postage	0.00	50.00	0.00
Total Expenses	41,224.77	42,530.00	42,038.63
Tioga County Tax Collector			
Revenues			
Administrative Fees	18,583.46	20,000.00	18,659.25
Duplicate Bill Fees	3,465.00	3,000.00	3,010.00
Tax Collectors Certification	850.00	700.00	895.00
Total Revenues	22,898.46	23,700.00	22,564.25
Expenses			
Dues, Conventions, Conferences	0.00	500.00	0.00
Training & Licenses	0.00	250.00	0.00
Materials and Supplies	0.00	75.00	0.00
Postage	0.00	75.00	0.00
Operational Agreement (Software)	8,400.00	8,400.00	7,700.00
Other Miscellaneous Expenses	0.00	50.00	0.00
Total Expenses	8,400.00	9,350.00	7,700.00

Tax Assessment	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
Clean and Green	8,841.15	7,000.00	7,198.00
Website Fee	16,495.45	10,000.00	15,907.88
Sale of Maps, Photocopies	9,115.80	11,000.00	13,284.16
Miscellaneous Income	0.00	0.00	900.00
State Tax Equalization	288.20	350.00	330.00
Total Revenues	34,740.60	28,350.00	37,620.04
Expenses			
Wages/Regular	326,071.46	330,000.00	312,565.70
Wages/Overtime	18.59	75.00	40.66
Wages/Non Retirement	1,585.25	3,375.00	2,539.33
FICA Employer Contribution	24,485.08	24,850.00	23,299.27
Retirement Employer	52,492.46	52,800.00	59,963.45
Health Insurance Premium	103,671.13	108,200.00	99,959.35
Dental	2,377.45	2,250.00	2,168.63
Eyeglasses	1,253.15	3,000.00	1,122.00
Life Insurance Premium	613.39	630.00	601.28
Unemployment Compensation Ins.	2,534.92	3,000.00	2,463.76
Workers Compensation Insurance	918.94	875.00	886.62
Dues, Conventions, Conferences	11,602.46	9,500.00	11,698.37
Training & Licenses	8,398.00	2,500.00	864.00
Materials and Supplies	3,134.78	4,000.00	4,417.24
Office Equipment Rental	151.49	150.00	179.33
PCORP PREM/GEN LIABILITY	3,166.86	0.00	2,504.76
Telephone	7,830.20	8,000.00	7,060.66
Postage	3,696.08	2,500.00	2,339.57
Advertising	0.00	50.00	0.00
Publications & Updates	1,539.20	750.00	649.20
Auto Fuel	2,519.49	2,500.00	2,822.35
Auto Maintenance	352.53	500.00	429.86
Travel and Lodging	2,536.87	850.00	1,609.32
Website Expense	7,570.49	8,000.00	7,490.29
Legal Expense	1,366.75	1,500.00	2,226.18
Professional Services	0.00	750.00	0.00
Appeal Script Refund	602.18	1,500.00	22,785.61
Clerical Error Refund	1,255.67	2,000.00	1,493.41
Catastrophic Loss Refund	3,812.93	1,500.00	6,093.56
Computer Support	2,654.96	125.00	245.02
Operational Agreement	14,512.00	11,850.00	14,521.00
Clean and Green	7,883.00	3,000.00	7,463.50
Purchase/Equipment under \$5000	20,554.04	14,000.00	1,713.00
Equipment Maintenance	1,854.20	500.00	1,339.92
Other Miscellaneous Expenses	27.35	100.00	25.00
Lease Agreement	21,922.67	21,600.00	19,383.34
Total Expenses	644,966.02	626,780.00	624,964.54

County Records Improvement Fund

Money collected in Recorder's office for improvements needed in other county offices

Balance 1/1/19	41,428	IT Department	14,464
Collections	12,814		
Interest	202	Balance 12/31/19	39,980
Total	54,444	Total	54,444

Marsh Creek Greenway Grant Account

Zero balance with no activity in 2019

Tioga County Trail Authority

Balance 1/1/19	146,701	MM Impact Fee	6,776
Wellsboro Borough	10,000		
Delmar Township	8,334	Balance 12/31/19	159,040
Interest	781	Total	165,816
Total	165,816	Total	165,816

Tioga County Landfill Checking Account

Balance 1/1/19	206,689	To Ag Pres.	75,000
Fees Collected	156,677		
Interest	1,149	Balance 12/31/19	289,515
Total	364,515	Total	364,515

Ag Preservation Account

Balance 1/1/19	422,233	Advertising	282
PA Bureau of Farmland	13,150	Purchases	178,176
Clean & Green	7,100	Closing Fees	2,239
Landfill Checking Account	75,000	Survey/Appraisal	6,210
Interest	2,335	Balance 12/31/19	332,912
Total	519,818	Total	519,818

Tax Claim Bureau	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
Interest Land Returns - 2011	0.00	0.00	1,642.15
Interest Land Returns - 2012	0.00	0.00	1,106.39
Interest Land Returns - 2013	191.18	0.00	1,280.88
Interest Land Returns - 2014	325.04	175.00	1,580.28
Interest Land Returns - 2015	1,486.00	500.00	37,686.14
Interest Land Returns - 2016	35,811.57	35,000.00	39,428.32
Interest Land Returns - 2017	31,823.95	35,000.00	10,017.29
Interest Land Returns - 2018	13,284.98	5,000.00	0.84
Interest Land Returns - 2019	49.67	0.00	0.00
Delinquent Real Estate Taxes	874,916.64	1,000,000.00	968,311.21
Clean & Green Tax Payments	10,239.47	1,000.00	2,706.92
Costs-Clean & Green	0.00	2,000.00	0.00
Commissions-Clean & Green	1,453.79	250.00	395.75
Road & School A/C Commission	159,843.02	175,000.00	167,912.31
Costs	231,591.07	230,000.00	242,448.68
Lien Certificates	8,275.00	11,000.00	11,995.00
Judicial Sale Overbid	5,831.65	2,500.00	2,872.82
Upset Sale Overbid	1,591.88	3,000.00	4,936.29
Fees for Extracting	800.00	750.00	1,000.00
Copy Fees	98.25	50.00	66.25
Misc Income	0.00	50.00	537.26
Repository Sale	3,221.27	0.00	2,890.14
Total Revenues	1,380,834.43	1,501,275.00	1,498,814.92
Expenses			
Wages/Regular	98,581.08	103,750.00	93,705.03
Wages/Overtime	0.00	250.00	0.00
Wages/Non Retirement	1,019.75	2,250.00	382.20
FICA Employer Contribution	7,488.34	7,600.00	6,890.58
Retirement Employer	15,975.64	16,600.00	17,997.41
Health Insurance Premium	22,618.88	36,540.00	26,653.08
Dental	641.14	895.00	754.15
Eyeglasses	900.00	900.00	472.00
Life Insurance Premium	203.57	245.00	211.38
Unemployment Compensation Ins.	708.57	1,075.00	832.03
Workers Compensation Insurance	202.57	190.00	188.60
Dues, Conventions, Conferences	938.08	400.00	190.00
Materials and Supplies	2,175.97	2,500.00	2,805.07
Office Equipment Rental	583.54	500.00	758.55
PCORP PREM/GEN LIABILITY	791.72	0.00	610.08
Telephone	1,677.86	1,500.00	1,487.06
Postage	33,804.46	36,000.00	31,709.34
Advertising	7,166.20	7,000.00	7,791.95
Contracted Services	47,090.00	40,000.00	0.00
Computer Support	136.63	125.00	245.02
Operational Agreement	13,200.00	13,200.00	12,161.60
Sheriffs Costs	3,221.50	5,000.00	40,973.83
Notification R/C Sale	2,145.37	3,000.00	2,660.29
Property Posting	34,075.00	36,000.00	32,050.00
Purchase/Equipment under \$5000	0.00	0.00	9,465.00
Equipment Maintenance	834.34	650.00	654.90
Other Miscellaneous Expenses	26.50	50.00	50.00
Total Expenses	296,206.71	316,220.00	291,699.15

Tioga County Escheat		
State dated checks from county offices. Sent to Unclaimed Property if not claimed within 5 years		
Balance 1/1/19	4,023	To PA 860
Stale Checks	1,855	Reissued Checks 24
		Balance 12/31/19 4,994
Total	5,878	Total 5,878

General Fund Investor Account		
Balance 1/1/19	1,697,802	Balance 12/31/19 1,706,818
Interest	9,016	
Total	1,706,818	Total 1,706,818

Tioga County Blue Cross Account		
Balance 1/1/19	182,730	To General Fund 13,991
Interest	945	Balance 12/31/19 169,684
Total	183,675	Total 183,675

Tioga County Health Surplus Fund		
Balance 1/1/19	1,270,937	Balance 12/31/19 1,286,271
Interest	15,334	
Total	1,286,271	Total 1,286,271

Road & School Checking Account		
Delinquent tax collection and disbursement		
Balance 1/1/19	340,067	To General Fund 1,341,316
Collections	4,394,418	Interest to General Fund 901
Interest	980	Schools 2,582,705
Clean & Green	47,287	Townships/Boros 446,653
Judicial Sale	66,050	Clean & Green 47,287
Upset Sale	10,165	Upset Sale 43,617
Repository Sale	3,290	Judicial Sale 36,053
		Repository Sale 3,496
		NSF Checks 11,078
		Overpayments 5
		Corrections 1,167
		Balance 12/31/19 347,979
Total	4,862,257	Total 4,862,257

Taxes Collected and Outstanding in 2019		
Tax Duplicate	12,563,028	Taxes Collected 11,323,267
Adjustments	(138,642)	Uncollected Taxes 1,101,119
Total	12,424,386	Total 12,424,386

Taxes Collected and Outstanding (2017/2018 in 2019)		
2017 Taxes	1,495	Paid Treasurer 268,790
2018 Taxes	1,062,312	Land Returns 818,699
		Adjustments (23,682)
Total	1,063,807	Total 1,063,807

<u>Treasurer</u>	<u>Actual 12/31/19</u>	<u>Budget 12/31/19</u>	<u>Actual 12/31/18</u>
Revenues			
Real Estate - 2016	0.00	0.00	23.98
Real Estate - 2017	360.86	0.00	275,982.79
Real Estate - 2018	275,144.88	200,000.00	11,294,995.65
Real Estate - 2019	11,323,266.45	10,900,000.00	0.00
Late Per Capita Taxes	13.50	0.00	22.00
Bingo Licenses	1,000.00	700.00	800.00
Small Games of Chance Licenses	7,850.00	7,000.00	7,550.00
Sportsman Firearm Permits	156.50	100.00	170.00
State Reimbursement	2,054.41	2,000.00	1,942.62
Treasurer's Fees	18,477.50	23,000.00	18,981.00
Room Excise Tax Commission	25,676.14	33,000.00	12,160.79
Transfer In Room Rental	(1,712.91)	0.00	0.00
Interest From Investments	9,015.56	3,500.00	7,790.38
Interest on Checking Accounts	41,452.31	30,000.00	40,309.92
Interest Tax Claim-Checking	946.21	500.00	678.49
Misc Income	644.68	200.00	640.18
Total Revenues	11,704,346.09	11,200,000.00	11,662,047.80
Expenses			
Wages/Regular	107,984.14	112,095.00	105,544.80
Wages/Non Retirement	2,426.50	3,000.00	2,729.00
FICA Employer Contribution	8,416.56	8,585.00	8,199.66
Retirement Employer	17,562.66	17,935.00	20,254.91
Health Insurance Premium	22,772.79	23,700.00	22,084.80
Dental	832.34	830.00	823.67
Eyeglasses	1,287.40	900.00	350.00
Life Insurance Premium	207.18	225.00	190.56
Unemployment Compensation Ins.	591.75	750.00	575.63
Workers Compensation Insurance	1,309.14	1,255.00	1,258.27
Dues, Conventions, Conferences	1,350.00	1,600.00	500.00
Materials and Supplies	954.89	1,000.00	919.06
PCORP PREM/GEN LIABILITY	1,055.62	925.00	894.29
Telephone	1,810.71	1,450.00	1,327.49
Postage	3,048.85	2,500.00	1,957.40
Travel and Lodging	757.23	300.00	355.00
Computer Support	136.63	125.00	245.02
Operational Agreement	6,271.04	6,500.00	5,764.88
Purchase/Equipment under \$5000	6,723.65	6,000.00	46.99
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	150.00	250.00	0.00
Total Expenses	185,649.08	190,175.00	174,021.43

ACT 13 Unconventional Gas Well Funds (2nd Account)

Balance 1/1/19	4,407,604	To Act 13 Disbursement Acct	2,500,000
PA UGWF-2018 Year	3,420,477		
DHS Reimbursement	83,982		
HAVA-Voting Machine Expense	44,381		
Liberty Boro-Loan repayment	12,000		
TCDC	2,500		
PCORP Grant-Prison Body Scanner	20,000		
Tioga Co.Trail Authority Account	6,776		
Interest	60,951	Balance 12/31/19	5,558,671
Total	8,058,671	Total	8,058,671

Act 13 Transportation

Balance 1/1/19	239,350		
From PA	73,923		
Interest	2,880	Balance 12/31/19	316,153
Total	316,153	Total	316,153

Operating Reserve Fund

Balance 1/1/19	1,755,675		
Interest	21,182	Balance 12/31/19	1,776,857
Total	1,776,857	Total	1,776,857

Tax Statement

Assessed Valuation		Current Tax Levy	
Total Assessed	3,307,678,562	Real Estate Millage	6.750
Exempt from Taxes	(1,248,369,085)		
Clean & Green	(198,125,246)	2019 RE Taxes Due	12,563,028
Taxable	<u>1,861,184,231</u>		

Tioga County PA License Account

Balance 1/1/19	5,446	To General Fund	7,917
Dog	39,642	To PA	119,287
Hunt	5,849	NSF/Bank Corrections	20
Fish	1,847		
Pistol	156		
Anterless	79,085		
Bank Fees/Corrections	156	Balance 12/31/19	4,957
Total	132,181	Total	132,181

Tioga County Antlerless Account

Balance 1/1/19	0	To General Fund	10,759
Collections	90,231	To PA License Account	79,085
NSF Checks	(117)	NSF Fees to GF	270
		Balance 12/31/19	0
Total	90,114	Total	90,114

Tioga County Room Rental Excise Tax

5% tax collected to be used for the promoting of tourism			
Balance 1/1/19	188,217	To General Fund	31,717
Collections	700,460	Interest to General Fund	755
Interest	749	Tioga Co. Visitor's Bureau	668,198
		Balance 12/31/19	188,756
Total	889,426	Total	889,426

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Public Defender			
<u>Total Revenue</u> Misc. Income	0.00	0.00	602.54
<u>Expenses</u>			
Wages/Regular	110,637.83	114,510.00	106,837.97
Wages/Overtime	4,905.20	500.00	920.73
Wages/Non Retirement	984.38	0.00	0.00
Wages/Transcripts	787.50	1,500.00	1,002.50
FICA Employer Contribution	8,557.30	8,500.00	7,887.58
Retirement Employer	18,747.34	18,645.00	20,869.12
Health Insurance Premium	33,204.78	35,975.00	33,117.75
Dental	558.96	610.00	559.20
Eyeglasses	300.00	600.00	100.00
Life Insurance Premium	139.13	160.00	141.11
Unemployment Compensation Ins.	541.80	655.00	505.29
Workers Compensation Insurance	353.60	335.00	333.96
Dues, Conventions, Conferences	4,456.38	3,500.00	3,336.82
Materials and Supplies	2,169.27	2,500.00	2,303.82
Office Equipment Rental	23.87	35.00	29.08
PCORP PREM/GEN LIABILITY	791.71	625.00	604.81
Telephone	3,619.93	2,000.00	2,048.64
Postage	691.78	550.00	550.59
Publications & Updates	6,192.72	6,000.00	5,098.84
Photocopies	0.00	0.00	501.47
Travel and Lodging	5,537.45	5,200.00	3,630.15
Professional Services	120,794.10	130,500.00	131,592.00
Court Appointed Assist P.D.	3,710.00	15,000.00	2,403.00
Computer Support	136.63	125.00	245.02
Official Investigation	6,800.48	20,000.00	16,759.94
Purchase/Equipment under \$5000	0.00	2,500.00	0.00
Equipment Maintenance	575.08	500.00	532.06
<u>Total Expenses</u>	<u>335,217.22</u>	<u>371,025.00</u>	<u>341,911.45</u>
<u>Solicitor</u>			
<u>Expenses</u>			
Wages/Regular	50,626.94	50,630.00	49,152.48
FICA Employer Contribution	3,475.28	3,875.00	3,380.20
Retirement Employer	8,162.38	8,100.00	9,431.50
Health Insurance Premium	13,608.36	14,640.00	12,915.84
Dental	277.20	305.00	273.36
Eyeglasses	300.00	600.00	245.00
Life Insurance Premium	69.00	75.00	69.00
Unemployment Compensation Ins.	270.00	325.00	250.00
Workers Compensation Insurance	185.38	185.00	180.18
<u>Total Expenses</u>	<u>76,974.54</u>	<u>78,735.00</u>	<u>75,897.56</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Recorder of Deeds</u>	<u>12/31/19</u>	<u>12/31/19</u>	<u>12/31/18</u>
Revenues			
Fees & Commissions	176,124.47	240,000.00	234,667.35
Photocopies	8,389.00	8,000.00	9,846.25
State Realty Tax Commissions	9,352.52	10,000.00	11,355.02
Local Realty Tax Commissions	20,797.89	21,000.00	23,426.10
Total Revenues	<u>214,663.88</u>	<u>279,000.00</u>	<u>279,294.72</u>
Expenses			
Wages/Regular & Non Retirement	54,308.20	55,875.00	52,333.86
FICA Employer Contribution	3,801.82	3,920.00	3,672.58
Retirement Employer	8,608.54	8,760.00	9,869.54
Health Insurance Premium	19,832.86	20,000.00	18,790.74
Dental, Eyeglass, Health Insurance	1,334.67	1,090.00	619.31
Unemployment Compensation Ins.	273.36	320.00	254.42
Worker's Compensation	479.07	465.00	464.32
Dues, Conventions, Conferences	1,437.77	1,000.00	500.00
Materials and Supplies	1,663.76	5,500.00	5,528.20
PCORP PREM/GEN LIABILITY	1,583.43	1,500.00	1,337.43
Telephone	1,403.50	1,200.00	1,110.85
Postage	500.00	1,000.00	705.00
Advertising	0.00	100.00	(106.26)
Records Duplication/Contracted	810.23	2,600.00	1,734.58
Travel & Lodging	115.50	500.00	0.00
Legal Expenses	0.00	1,000.00	524.55
Microfilming & Laminating	0.00	500.00	0.00
Computer Support	45.54	40.00	81.27
Equipment Maintenance & Rental	34,087.03	43,200.00	35,004.23
Other Miscellaneous Expenses	0.00	275.00	25.00
Total Expenses	<u>130,285.28</u>	<u>148,845.00</u>	<u>132,449.62</u>

HR Courthouse

<u>Expenses</u>			
Wages/Regular & Non Retirement	72,664.94	66,735.00	54,701.27
FICA Employer Contribution	5,332.59	5,020.00	3,903.16
Retirement Employer	11,537.74	8,490.00	9,881.82
Health Insurance Premium	19,475.28	32,355.00	17,701.44
Dental	551.16	555.00	273.36
Eyeglasses	1,198.00	600.00	381.00
Life Insurance Premium	124.75	150.00	69.00
Unemployment Compensation Ins.	558.13	500.00	301.91
Workers Compensation Insurance	112.69	85.00	83.68
Dues, Conventions, Conferences	1,238.74	800.00	757.00
Materials and Supplies	183.72	300.00	76.19
Advertising	0.00	50.00	0.00
Purchase/Equipment under \$5000	0.00	3,500.00	0.00
Other Miscellaneous Expenses	25.00	0.00	25.00
Total Expenses	<u>113,002.74</u>	<u>119,140.00</u>	<u>88,154.83</u>

Human Resources Operations

Total Expenses PCORP/Gen Liability	<u>395.86</u>	<u>0</u>	<u>360.33</u>
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Register & Recorder Trust Account

Balance 1/1/19	5,410	General Fund	308,375
Fees Collected	2,689,226	County Rec. Improvement Fund	13,794
		Recorder Improvement Fund	20,691
		PA	210,816
		Act 34	825
		State Transfer Tax	1,086,968
		Local Realty Tax	1,043,701
		Balance 12/31/19	9,466
Total	<u>2,694,636</u>	Total	<u>2,694,636</u>

Recorder of Deeds Improvement Fund

Balance 1/1/18	207,821	Money collected for office improvements	
Collections	19,221	Supplies	1,367
		Balance 12/31/18	225,675
Total	<u>227,042</u>	Total	<u>227,042</u>

Planning, Zoning & Development	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
State Grant	0.00	12,915.00	0.00
Subdivision Fees	3,720.90	3,000.00	3,529.67
Resource, Conservation & Development	8,377.53	0.00	5,360.66
Total Revenues	12,098.43	15,915.00	8,890.33
Expenses			
Wages/Regular	88,842.06	100,895.00	97,569.36
Wages/Non Retirement	11,197.27	13,030.00	2,473.24
FICA Employer Contribution	7,410.97	7,700.00	7,477.03
Retirement Employer	14,376.15	16,145.00	18,721.70
Health Insurance Premium	19,556.88	19,320.00	17,044.48
Dental	591.14	640.00	574.08
Eyeglasses	0.00	600.00	211.00
Life Insurance Premium	147.09	160.00	144.84
Unemployment Compensation Ins.	1,091.99	700.00	585.46
Workers Compensation Insurance	330.93	345.00	354.47
Dues, Conventions, Conferences	1,500.30	1,600.00	1,577.74
Materials and Supplies	1,422.08	500.00	1,140.91
Telephone	3,101.62	2,450.00	2,442.11
Postage	487.00	450.00	814.52
Advertising	589.66	200.00	96.00
Auto Fuel	355.69	200.00	137.71
Travel and Lodging	1,568.41	2,000.00	2,060.58
Professional Services	55.12	250.00	(2,400.00)
Computer Support	162.53	125.00	245.02
Filing Fees	0.00	100.00	0.00
Purchase/Equipment under \$5000	0.00	2,000.00	4,901.75
Other Miscellaneous Expenses	190.00	25.00	147.26
State Grant/Special Project	498.13	0.00	1,204.70
PA Wilds Planning	1,500.00	1,500.00	1,500.00
Total Expenses	154,975.02	170,935.00	159,023.96
GIS			
Total Revenues-Sale of Maps	4,849.67	7,300.00	6,684.55
Expenses			
Wages/Regular	84,042.28	85,050.00	81,595.80
Wages/Non-Retirement	843.75	1,125.00	0.00
FICA-Employer Contribution	6,354.26	6,535.00	6,110.07
Retirement Employer	13,548.89	13,430.00	15,656.58
Health Insurance Premium	16,443.82	17,120.00	15,580.65
Dental	556.71	595.00	549.19
Eyeglasses	574.40	600.00	0.00
Life Insurance Premium	138.58	150.00	138.57
Unemployment Compensation Ins.	542.61	650.00	504.79
Workers Compensation Insurance	310.54	300.00	299.17
Dues, Conventions, Conferences	723.00	1,500.00	693.00
Materials and Supplies	784.52	1,500.00	529.29
PCORP PREM/GEN LIABILITY	659.76	600.00	578.59
Telephone	935.22	750.00	793.23
Postage	7.25	75.00	56.70
Training, Travel and Lodging	1,023.98	3,000.00	1,166.33
Contracted Services	0.00	3,000.00	5,381.00
Computer Support	216.62	1,000.00	245.02
Purchase/Equipment under \$5000	6,008.14	2,000.00	5,160.19
Equipment Maintenance	1,617.33	2,000.00	2,183.27
Other Miscellaneous Expenses	0.00	100.00	94.05
Total Expenses	135,331.66	141,080.00	137,315.49

Risk Manager	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
<u>Revenues</u>			
PCORP Dividend Prior Years	0.00	40,000.00	47,028.00
PComp Dividend Prior Years	126,503.00	50,000.00	51,517.00
PComp Payroll Audit Prior Years	844.00	7,500.00	7,725.00
PCORP Grant	0.00	0.00	4,400.00
Total Revenues	<u>127,347.00</u>	<u>97,500.00</u>	<u>110,670.00</u>
<u>Expenses</u>			
Wages/Regular	58,649.46	58,350.00	56,650.10
Wages/Non Retirement	965.63	1,125.00	848.25
FICA Employer Contribution	4,444.35	4,520.00	4,167.46
Retirement Employer	9,455.37	9,340.00	10,870.08
Health Insurance Premium	14,084.73	20,065.00	17,701.44
Dental	277.20	280.00	273.36
Eyeglasses	250.00	600.00	170.00
Life Insurance Premium	69.00	75.00	69.00
Unemployment Compensation Ins.	270.00	325.00	250.00
Workers Compensation Insurance	218.36	215.00	210.59
Dues, Conventions, Conferences	0.00	100.00	0.00
Training	598.00	1,000.00	405.39
Materials and Supplies	29.67	500.00	384.24
Postage	31.21	25.00	0.00
Auto Fuel	190.04	250.00	32.63
Travel and Lodging	716.06	500.00	0.00
Lease Agreement	130.00	0.00	0.00
Total Expenses	<u>90,379.08</u>	<u>97,270.00</u>	<u>92,032.54</u>
<u>HVAC</u>			
<u>Expenses</u>			
Wages/Regular	0.00	25,105.00	4,200.00
Wages/Overtime	0.00	500.00	241.50
Wages/On Call	0.00	750.00	175.00
FICA Employer Contribution	0.00	2,020.00	343.68
Retirement Employer	0.00	4,220.00	887.04
Health Insurance Premium	0.00	2,700.00	1,101.37
Dental	0.00	150.00	38.90
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	0.00	50.00	9.83
Unemployment Compensation Ins.	0.00	190.00	95.09
Workers Compensation Insurance	0.00	540.00	268.83
Materials and Supplies	3,454.38	6,000.00	6,361.02
Contracted Services	2,417.00	10,000.00	0.00
Purchase/Equipment under \$5000	429.00	6,000.00	0.00
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	19,507.63	30,000.00	47,354.84
Total Expenses	<u>25,808.01</u>	<u>89,825.00</u>	<u>61,077.10</u>

Maintenance - Courthouse	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/19</u>	<u>12/31/19</u>	<u>12/31/18</u>
Revenues			
Reimburment/Misc	4,445.25	0.00	(758.93)
Special Project Hope Blding	0.00	0.00	175,849.30
Total Revenues	<u>4,445.25</u>	<u>0.00</u>	<u>175,090.37</u>
Expenses			
Wages Regular	47,889.14	50,000.00	76,814.72
Wages/Regular - DHS	0.00	0.00	1,594.09
Wages/Overtime	0.00	0.00	1,144.43
Wages/Non Retirement	0.00	0.00	976.88
Wages/On-Call	0.00	0.00	1,025.00
Wages/Other	0.00	0.00	3.86
FICA Employer Contribution	3,536.64	3,900.00	6,009.44
Retirement Employer	7,754.14	8,000.00	15,544.22
Health Insurance Premium	16,678.26	16,500.00	20,611.57
Dental	563.65	555.00	751.10
Eyeglasses	300.00	600.00	620.88
Life Insurance Premium	140.29	150.00	189.53
Unemployment Compensation Ins.	549.08	550.00	1,261.05
Workers Compensation Insurance	2,794.38	1,350.00	4,755.89
Deductible Reimbursement	0.00	0.00	1,220.00
Training	0.00	2,500.00	825.00
Materials and Supplies	13,345.05	20,000.00	15,691.90
Misc Hardware	1,050.27	4,000.00	3,894.36
Maintenance/Cleaning Supplies	10,450.04	13,500.00	10,748.42
Utilities	124,020.62	120,000.00	122,149.42
PCORP PREM/GEN LIABILITY	12,265.62	3,500.00	4,514.90
Telephone	3,046.23	3,000.00	4,466.03
Auto Fuel	1,129.11	2,700.00	1,452.37
Auto Maintenance	3,441.70	5,000.00	4,575.67
Lease Agreement	8,561.08	9,350.00	9,376.15
Contracted Services	30,493.41	53,250.00	49,258.66
Building and Land Repairs	56,992.11	100,000.00	72,669.49
Purchase/Equipment under \$5000	1,747.93	7,000.00	5,510.76
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	5,077.94	10,000.00	6,951.29
Other Miscellaneous Expenses	675.36	2,500.00	566.02
Fire Loss/Replacement	0.00	0.00	66,920.45
DHS/In House Service	234,886.19	180,750.00	144,031.80
Total Expenses	<u>587,388.24</u>	<u>623,655.00</u>	<u>656,125.35</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
<u>Records Retention</u>			
<u>Expenses</u>			
Wages/Regular	35,656.06	35,170.00	34,521.00
FICA Employer Contribution	2,657.67	2,690.00	2,710.00
Retirement Employer	5,748.26	5,630.00	6,625.61
Health Insurance Premium	8,277.41	8,025.00	2,746.67
Dental	279.66	280.00	276.05
Eyeglasses	580.00	300.00	0.00
Life Insurance Premium	69.62	75.00	69.63
Unemployment Compensation Ins.	272.46	315.00	255.43
Workers Compensation Insurance	54.43	55.00	54.49
Materials and Supplies	7,448.00	10,000.00	4,802.85
Utilities	0.00	0.00	(3.00)
Telephone	1,508.69	2,000.00	1,437.00
Postage	40.80	300.00	42.75
Travel and Lodging	0.00	45.00	20.11
Contracted Services	4,176.68	400.00	103.00
Purchase/Equipment Under \$5000.	4,698.04	0.00	0.00
Equipment & Other Fixed Assets	0.00	500.00	0.00
Equipment Maintenance	113.00	3,000.00	0.00
Other Miscellaneous Expenses	0.00	1,300.00	241.70
<u>Total Expenses</u>	<u>71,580.78</u>	<u>70,085.00</u>	<u>53,903.29</u>
<u>Information Technology - CH</u>			
<u>Expenses</u>			
Wages/Regular	48,849.74	46,920.00	44,537.90
Wages/Regular - IT	0.00	0.00	13,529.61
Wages/Overtime	469.60	750.00	471.47
NRW-Other Earnings	0.00	0.00	506.25
FICA Employer Contribution	3,701.20	3,590.00	4,452.45
Retirement Employer	7,944.92	7,630.00	11,237.07
Health Insurance Premium	8,273.02	8,030.00	10,418.77
Dental	279.51	280.00	316.83
Eyeglasses	532.00	300.00	440.00
Life Insurance Premium	69.58	75.00	79.93
Unemployment Compensation Ins	274.95	270.00	370.10
Workers Compensation Insurance	75.23	110.00	90.41
Training	121.55	200.00	0.00
Materials and Supplies	1,698.52	4,000.00	1,802.35
PCorp	1,042.42	850.00	824.81
Telephone	3,849.88	2,200.00	2,362.27
Travel and Lodging	70.95	100.00	22.50
Computer Support	8,450.26	12,000.00	8,609.99
Purchase/Equipment under \$5000	7,859.48	10,000.00	11,621.90
Equipment & Other Fixed Assets	5,186.74	5,000.00	0.00
Other Miscellaneous Expenses	660.65	900.00	647.49
Reimburse DHS/In House Service	57,424.84	55,500.00	37,349.96
<u>Total Expenses</u>	<u>156,835.04</u>	<u>158,705.00</u>	<u>149,692.06</u>

Court of Common Pleas	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
State Jury Compensation Reimb	350.18	0.00	0.00
State Reimb Grant - Court	48,367.00	45,000.00	47,697.00
Transcripts	2,875.25	7,500.00	4,819.25
Misc Income	0.00	0.00	1,038.66
Total Revenues	51,592.43	52,500.00	53,554.91
Expenses			
Wages/Regular	176,686.24	242,215.00	224,046.00
Wages/Overtime	6.61	0.00	0.00
Wages/Non Retirement	9,484.25	2,250.00	1,920.00
Wages/Transcripts	7,179.50	17,000.00	13,923.50
FICA Employer Contribution	14,084.51	18,530.00	17,541.73
Retirement Employer	29,823.33	41,835.00	45,712.12
Health Insurance Premium	53,951.95	70,510.00	65,354.82
Dental	1,469.15	1,740.00	1,646.51
Eyeglasses	816.84	1,000.00	631.00
Life Insurance Premium	371.46	450.00	415.34
Unemployment Compensation Ins.	2,176.16	1,910.00	1,525.48
Workers Compensation Insurance	2,026.44	2,000.00	2,046.19
Dues, Conventions, Conferences	1,155.00	3,500.00	1,112.50
Training	2,061.26	8,000.00	1,084.42
Materials and Supplies	4,882.57	6,500.00	5,405.41
Office Equipment Rental	904.98	300.00	81.39
PCORP PREM/GEN LIABILITY	1,583.43	1,300.00	1,223.96
Telephone	7,749.71	8,000.00	7,925.93
Postage	6,942.99	6,000.00	725.48
Photocopies	1,276.74	2,400.00	2,346.18
Travel and Lodging	4,155.85	5,000.00	606.76
Professional Services	1,346.12	5,000.00	6,303.57
Court Appointed Council	59,758.50	110,000.00	79,428.19
Arbitration	1,275.00	2,500.00	885.50
Court Ordered Psychology	1,830.00	2,500.00	200.00
Jury Fees and Expenses	13,892.18	15,000.00	12,297.96
Tipstaff Fees and Expenses	0.00	500.00	0.00
Guardian Ad Litem	57,461.58	40,000.00	49,550.17
Court Master	41,880.25	45,000.00	28,521.75
Court Appointed-Dependency	11,333.85	0.00	0.00
Computer Support	5,103.59	1,150.00	1,390.04
Purchase/Equipment under \$5000	11,760.75	10,000.00	5,488.64
Equipment & Other Fixed Assets	1,259.00	10,000.00	7,163.25
Equipment Maintenance	1,605.52	2,000.00	0.00
Other Miscellaneous Expenses	0.00	250.00	81.36
Transcripts	0.00	1,000.00	0.00
Total Expenses	537,295.31	685,340.00	586,585.15
Canine Program			
Expenses	636.58	2,000.00	201.68

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
DJ-Operations - Expenses			
PCORP	2,243.19	2,000.00	1,761.46
Equipment & Other Fixed Assets	6,900.00	0.00	0.00
	<u>9,143.19</u>	<u>2,000.00</u>	<u>1,761.46</u>
DJ - Elkland			
Revenues			
Fines District Justice-Elkland	331.10	1,750.00	3,855.53
Costs and Fees	37,689.81	27,000.00	42,230.54
Total Revenues	<u>38,020.91</u>	<u>28,750.00</u>	<u>46,086.07</u>
Expenses			
Wages	71,514.06	71,560.00	70,243.49
Wages/Overtime	0.00	0.00	28.44
FICA Employer Contribution	5,748.52	5,480.00	5,689.52
Retirement Employer	11,547.70	11,450.00	13,492.82
Health Insurance Premium	3,712.76	4,270.00	4,737.46
Dental	558.80	555.00	561.93
Eyeglasses	900.00	600.00	170.00
Life Insurance Premium	139.10	150.00	141.76
Unemployment Compensation Ins.	546.52	650.00	540.95
Workers Compensation Insurance	114.77	250.00	181.14
Dues, Conventions, Conferences	290.00	600.00	305.00
Materials and Supplies	4,643.29	7,000.00	6,957.19
Utilities	3,669.39	5,000.00	4,284.05
Telephone	6,108.12	6,500.00	6,290.52
Postage	5,618.82	8,500.00	8,707.02
Publications & Updates	310.69	500.00	382.61
Photo Copies	1,058.10	500.00	276.16
Travel and Lodging	658.00	1,000.00	481.63
Contracted Services	3,780.00	3,500.00	3,120.00
Building and Land Repair	306.58	1,000.00	779.52
Purchase/Equipment under \$5000	4,069.60	6,500.00	6,252.70
Equipment Maintenance	0.00	400.00	0.00
Other Miscellaneous Expenses	82.00	1,200.00	1,204.06
Transfer out of Escheats	(222.22)	0.00	85.84
Total Expenses	<u>125,154.60</u>	<u>137,165.00</u>	<u>134,913.81</u>

DJ Edgcomb Checking Account			
Balance 1/1/19	8,232	General Fund	47,988
Collections	312,462	PA	238,783
		Townships & Boros	11,966
		Restitution	9,934
		Balance 12/31/19	<u>12,023</u>
Total	<u>320,694</u>	Total	<u>320,694</u>

DJ - Wellsboro	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/19</u>	<u>12/31/19</u>	<u>12/31/18</u>
<u>Revenues</u>			
Fines District Justice-Wellsboro	2,716.69	100.00	3,477.54
Costs and Fees	42,436.92	38,000.00	38,178.38
Total Revenues	<u>45,153.61</u>	<u>38,100.00</u>	<u>41,655.92</u>
<u>Expenses</u>			
Wages Regular	64,623.60	63,300.00	59,279.26
Wages/Non Retirement	1,125.00	1,125.00	803.25
FICA Employer Contribution	5,206.14	4,845.00	4,631.11
Retirement Employer	10,438.09	10,130.00	11,367.14
Health Insurance Premium	3,712.76	4,270.00	8,835.94
Dental	558.80	555.00	547.22
Eyeglasses	461.80	600.00	590.00
Life Insurance Premium	139.10	150.00	138.02
Unemployment Compensation Ins.	545.78	630.00	511.48
Workers Compensation Insurance	106.06	90.00	97.01
Dues, Conventions, Conferences	290.00	1,500.00	488.43
Materials and Supplies	2,360.32	1,500.00	2,470.97
Office Equipment Rental	298.44	350.00	324.63
Telephone	3,075.40	3,000.00	2,611.68
Postage	4,407.76	4,500.00	4,240.75
Publications & Updates	415.60	1,500.00	318.46
Photocopies	421.87	900.00	789.49
Travel and Lodging	1,059.16	800.00	528.40
Purchase/Equipment under \$5000	236.11	5,000.00	2,035.19
Equipment Maintenance	0.00	150.00	0.00
Other Miscellaneous Expenses	0.00	100.00	54.00
Total Expenses	<u>99,481.79</u>	<u>104,995.00</u>	<u>100,662.43</u>

<u>DJ Repard Checking Account</u>			
Balance 1/1/19	15,704	General Fund	57,352
Collections	321,973	PA	231,280
		Townships & Boros	23,593
		Restitution	9,509
		Balance 12/31/19	15,943
Total	<u>337,677</u>	Total	<u>337,677</u>

DJ - Mansfield	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
Fines District Justice-Mansfield	3,153.02	1,000.00	1,451.28
Costs and Fees	48,538.24	48,000.00	46,527.25
Total Revenues	51,691.26	49,000.00	47,978.53
Expenses			
Wages/Regular	63,957.96	63,965.00	61,782.80
Wages/Regular - Maintenance	0.00	0.00	591.63
Wages/Non Retirement	1,553.91	1,125.00	750.00
FICA Employer Contribution	4,586.51	4,895.00	4,215.75
Retirement Employer	10,308.66	10,195.00	11,968.23
Health Insurance Premium	27,292.97	33,585.00	30,122.87
Dental	559.02	555.00	555.19
Eyeglasses	85.00	600.00	150.00
Life Insurance Premium	139.16	150.00	140.03
Unemployment Compensation Ins.	545.65	655.00	524.92
Workers Compensation Insurance	99.93	160.00	130.03
Dues, Conventions, Conferences	20.00	0.00	0.00
Materials and Supplies	9,075.44	6,500.00	7,329.35
Utilities	3,168.01	4,100.00	3,307.56
Telephone	4,986.75	4,050.00	4,211.48
Postage	7,286.97	8,000.00	7,286.97
Publications & Updates	551.75	500.00	389.37
Contracted Services	4,362.60	4,500.00	3,590.00
Other Miscellaneous Expenses	432.44	1,000.00	407.20
Transfer out of Escheats	0.00	0.00	41.00
Security	0.00	700.00	0.00
Total Expenses	139,012.73	145,235.00	137,494.38
Constables			
Revenues			
Reimbursement of Constable Service	20,370.96	11,000.00	18,686.82
Expenses-Fees and Mileage	28,009.84	23,300.00	27,351.45
Law Library			
Expenses-Legal Publications	83,385.77	86,000.00	77,646.23

DJ Carlson Checking Account			
Balance 1/1/18	12,437	General Fund	57,570
Collections	370,106	PA	274,457
		Townships & Boros	20,731
		Restitution	18,389
		Balance 12/31/19	11,396
Total	382,543	Total	382,543

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Domestic Relations			
Total Revenues- Transfer from Other	0.00	330,000.00	0.00
Expenses			
Wages/Regular	285,936.59	298,345.00	279,596.29
Wages/Non Retirement	4,737.10	4,000.00	3,739.50
FICA Employer Contribution	21,712.83	22,685.00	21,230.18
Retirement Employer	46,100.33	47,735.00	53,663.04
Health Insurance Premium	74,103.32	83,225.00	76,850.40
Dental	1,867.81	1,950.00	1,697.50
Eyeglasses	736.00	1,250.00	1,228.00
Life Insurance Premium	464.95	525.00	479.97
Unemployment Compensation Ins.	1,880.85	2,450.00	1,877.67
Workers Compensation Insurance	2,770.86	2,500.00	2,545.05
Dues, Conventions, Conferences	855.00	2,500.00	1,415.00
Materials and Supplies	5,589.72	4,000.00	4,692.49
Forms Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	(1,380.62)	2,000.00	(254.70)
PCORP PREM/GEN LIABILITY	4,354.43	3,750.00	3,561.70
Telephone	11,209.72	11,000.00	10,935.98
Postage	5,906.82	7,000.00	5,677.73
Travel and Lodging	6,469.52	7,000.00	8,037.93
IV-D Legal Services	3,680.50	5,000.00	4,607.00
Computer Support	136.63	200.00	245.02
Sheriff's Contract for Srvs	1,160.00	3,000.00	340.00
Materials Drawn from Private Sources	65.99	1,000.00	2,013.36
Cost of Printing - Private	0.00	500.00	0.00
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	606.40	2,000.00	917.95
Court Related Costs	852.81	1,000.00	791.82
Purchase/ Equipment Under \$5000.	3,316.95	3,000.00	2,292.81
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	2,554.37	3,500.00	1,609.33
Other Miscellaneous Expenses	0.00	2,000.00	13.50
Lease Agreement	2,195.47	2,700.00	2,329.20
Total Expenses	<u>487,884.35</u>	<u>531,415.00</u>	<u>492,133.72</u>
Jury Commissioners			
Expenses			
Office Equipment Rental	0.00	0.00	533.54
Postage	0.00	0.00	4,135.66
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>4,669.20</u>

Domestic Relations Incentives			
Balance 1/1/19	661,323		
From PA	89,298		
Interest	1,042	Balance 12/31/19	751,663
Total	<u>751,663</u>	Total	<u>751,663</u>

Domestic Relations PASCDO			
<i>PA State Collection & Disbursement Unit</i>			
Balance 1/1/19	16,920	To PASCDO	468,144
Collections	466,718	Balance 12/31/19	15,494
Total	<u>483,638</u>	Total	<u>483,638</u>

Domestic Relations IV-D			
Balance 1/1/19	237,344	To GF-Reimbursement	330,409
PA Reimbursement	345,839		
DRO Special Acct.	4,772		
Interest	1,441	Balance 12/31/19	258,987
Total	<u>589,396</u>	Total	<u>589,396</u>

Domestic Relations Special Account			
Balance 1/1/19	16,543	To General Fund	4,772
Fees	5,383	Reimbursements	482
Reimbursement	1,260	Fees	955
		Escheat	1
		Balance 12/31/19	16,976
Total	<u>23,186</u>	Total	<u>23,186</u>

Domestic Relations Special Account Money Market			
Balance 1/1/19	4,839		
Interest	3	Balance 12/31/19	4,842
Total	<u>4,842</u>	Total	<u>4,842</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Clerk of Courts			
Revenues-Commissions	21,292.27	20,000.00	21,124.58
Expenses			
Wages/Regular	45,820.76	59,680.00	46,198.14
Wages/Non Retirement	577.25	0.00	0.00
FICA Employer Contribution	3,481.61	4,565.00	3,468.43
Retirement Employer	7,385.52	9,550.00	8,865.69
Health Insurance Premium	7,881.46	8,625.00	7,792.29
Dental	266.81	415.00	274.67
Eyeglasses	0.00	450.00	0.00
Life Insurance Premium	66.53	115.00	69.43
Unemployment Compensation Ins.	134.21	445.00	127.27
Workers Compensation Insurance	661.96	645.00	644.37
Dues, Conventions, Conferences	752.44	250.00	451.23
Materials and Supplies	2,914.19	2,500.00	2,554.51
Telephone	1,126.12	1,100.00	982.79
Postage	1,275.00	750.00	500.00
Records Duplication/Contracted	0.00	50.00	0.00
Publications & Updates	215.50	275.00	197.00
Travel and Lodging	0.00	100.00	0.00
Legal Expense	250.00	250.00	0.00
Computer Support	4,147.63	65.00	122.51
Purchase/Equipment under \$5000	349.50	0.00	289.24
Equipment Maintenance	582.49	850.00	750.00
Other Miscellaneous Expenses	25.00	0.00	32.50
Total Expenses	<u>77,913.98</u>	<u>90,680.00</u>	<u>73,320.07</u>
Coroner			
Expenses			
Wages/Regular	26,115.18	26,120.00	25,354.68
FICA Employer Contribution	1,997.58	2,100.00	1,939.60
Life Insurance Premium	8.28	15.00	10.39
Workers Compensation Insurance	504.40	495.00	489.84
Dues, Conventions, Conferences	1,475.00	2,000.00	1,350.00
Materials and Supplies	1,284.66	2,000.00	2,296.10
Telephone	654.00	670.00	829.27
Travel and Lodging	1,352.15	3,500.00	1,835.71
Post Mortem Expenses	24,346.33	25,000.00	33,393.00
Removal of Bodies	6,945.00	9,500.00	9,825.00
Assist Coroner Reports	4,901.71	7,100.00	5,399.75
Other Miscellaneous Expenses	0.00	50.00	40.00
Total Expenses	<u>69,584.29</u>	<u>78,550.00</u>	<u>82,763.34</u>

Tioga County Clerk of Courts Special Account			
Balance 1/1/19	0	Refunds	970
Collections	10,500	Balance 12/31/19	9,530
Total	<u>10,500</u>	Total	<u>10,500</u>

Clerk Automation Project			
Balance 1/1/19	12,066		
Collections	1,470		
Interest	6	Balance 12/31/19	13,542
Total	<u>13,542</u>	Total	<u>13,542</u>

Tioga County Clerk of Courts-Court Ordered Account			
Balance 1/1/19	704,776	Withdrawals	656,703
Interest	328		
New Accounts	123	Balance 12/31/19	48,524
Total	<u>705,227</u>	Total	<u>705,227</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Victim Witness Program			
Revenues-State Grant	35,012.00	25,000.00	34,417.00
Expenses			
Wages/Regular	50,001.18	49,825.00	48,731.92
FICA Employer Contribution	3,425.75	3,815.00	3,350.05
Retirement Employer	8,060.61	7,975.00	9,369.06
Health Insurance Premium	13,751.16	14,230.00	13,294.49
Dental	278.99	280.00	280.83
Eyeglasses	2,739.00	300.00	0.00
Life Insurance Premium	69.45	75.00	70.84
Unemployment Compensation Ins.	273.59	325.00	270.92
Workers Compensation Insurance	76.47	75.00	74.75
Training	305.99	450.00	209.50
Travel and Lodging	360.92	250.00	0.00
Total Expenses	<u>79,343.11</u>	<u>77,600.00</u>	<u>75,652.36</u>
Clerk of Orphans' Court			
Revenues-Fees	17,313.50	15,000.00	16,854.00
Expenses			
Wages/Regular	49,375.90	49,735.00	46,955.34
Wages/Non Retirement	813.45	1,125.00	750.00
FICA Employer Contribution	3,766.66	3,805.00	3,583.16
Retirement Employer	7,959.95	7,960.00	9,009.81
Health Insurance Premium	14,324.61	14,100.00	16,247.91
Dental	372.04	370.00	366.78
Eyeglasses	0.00	400.00	0.00
Life Insurance Premium	92.65	100.00	92.58
Unemployment Compensation Ins.	272.64	320.00	254.59
Workers Compensation Insurance	472.48	460.00	457.25
Dues, Convention, Conferences	700.22	1,000.00	784.17
Material & Supplies	307.06	750.00	376.05
Telephone	584.78	550.00	555.41
Advertising & Postage	664.39	1,550.00	1,071.20
Publications & Updates	0.00	100.00	52.50
Legal Expense	0.00	250.00	0.00
Computer Support	45.54	50.00	81.27
Equipment Maintenance	2,047.49	350.00	0.00
Other Miscellaneous Expenses	0.00	250.00	0.00
Total Expenses	<u>81,799.86</u>	<u>83,225.00</u>	<u>80,638.02</u>
Special Operations			
Expenses			
Wages/Regular	0.00	0.00	6,021.54
FICA Employer Contribution	0.00	0.00	449.65
Retirement Employer	0.00	0.00	1,155.42
Health Insurance Premium	0.00	0.00	1,282.52
Dental	0.00	0.00	45.56
Life Insurance Premium	0.00	0.00	11.50
Unemployment Compensation Ins.	0.00	0.00	150.54
Workers Compensation Insurance	0.00	0.00	270.34
Dues, Conventions & Training	0.00	0.00	25.00
Auto Maintenance	0.00	0.00	56.10
Miscellaneous Expense	0.00	0.00	(840.00)
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>8,628.17</u>

		Act 34	
		Adoption Therapy Fund	
Balance 1/1/19		28,471	
Collections		825	
Interest		154	
	Total	<u>29,450</u>	
			Balance 12/31/19
			29,450
			Total <u>29,450</u>

District Attorney	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
Act 57	0.00	100,000.00	136,366.00
Innovative Policing Grant	0.00	0.00	21,753.97
Misc Income	1,500.00	0.00	0.00
Total Revenue	1,500.00	100,000.00	158,119.97
Expenses			
Wages Regular/Non Retirement	386,110.62	400,320.00	370,415.69
Wages/Transcripts	0.00	1,000.00	50.00
FICA Employer Contribution	26,345.10	30,625.00	25,133.57
Retirement Employer	62,287.61	64,055.00	71,097.40
Health Insurance Premium	34,959.81	35,000.00	30,863.92
Dental	1,124.85	1,380.00	936.06
Eyeglasses	1,200.00	1,500.00	1,859.00
Life Insurance Premium	351.21	375.00	343.23
Unemployment Compensation Ins.	1,116.41	1,400.00	1,003.95
Workers Compensation Insurance	8,425.39	8,500.00	8,217.78
Dues, Conventions, Conferences	5,181.16	5,000.00	850.00
Training	1,461.01	2,500.00	1,024.97
Uniforms	334.87	500.00	0.00
Materials and Supplies	2,624.99	3,500.00	3,337.91
Office Equipment Rental	48.38	400.00	161.68
Food	553.65	200.00	179.80
Pcorp /Gen Liability	2,507.10	2,200.00	2,058.08
Telephone	5,077.01	4,860.00	4,939.39
Postage	600.18	1,100.00	705.55
Publications & Updates	1,975.82	2,500.00	2,925.58
Auto Fuel	2,057.50	3,000.00	2,499.02
Auto Maintenance	1,104.79	750.00	154.44
Travel and Lodging	775.85	2,500.00	2,411.66
Professional Services	2,500.00	5,000.00	2,234.30
Computer Support	136.63	125.00	245.02
Witness Fees	138.70	1,000.00	5,483.27
Extradition	0.00	3,500.00	4,552.35
Official Investigation	0.00	1,500.00	142.45
Witness Mileage & Expense	0.00	500.00	0.00
Purchase/Equipment under \$5000	545.89	3,900.00	4,808.57
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	0.00	500.00	303.18
Lease Agreement	10,877.32	12,000.00	11,767.40
Total Expenses	560,421.85	606,440.00	560,705.22

District Attorney Special Fund			
Balance 1/1/19	1,476	Meetings & Seminars	495
Probation	10,745	Medical Testing & Supp	11,165
		Donation	100
		Bank Fee	20
		Balance 12/31/19	441
Total	12,221	Total	12,221

District Attorney Asset Forfeiture			
<i>Collection of seized property/cash</i>			
Balance 1/1/19	1,116	Petition Filing	155
Forfeited property	0	Balance 12/31/19	961
Total	1,116	Total	1,116

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Prothonotary			
Revenues-Fees	128,629.96	110,000.00	135,258.60
Expenses			
Wages/Regular	66,320.92	59,680.00	63,421.39
FICA Employer Contribution	4,988.52	4,565.00	4,821.90
Retirement Employer	10,598.20	9,550.00	12,170.51
Health Insurance Premium	14,215.09	8,625.00	14,248.59
Dental	545.54	415.00	396.03
Eyeglasses	0.00	450.00	170.00
Life Insurance Premium	135.68	115.00	128.52
Unemployment Compensation Ins.	680.49	445.00	570.68
Workers Compensation Insurance	692.69	670.00	671.46
Dues, Conventions, Conferences	757.43	250.00	451.23
Materials and Supplies	2,941.25	2,000.00	2,554.40
Office Equipment Rental	29.27	15.00	18.79
PCorp Prem/Gen Liability	1,319.53	1,200.00	1,052.27
Telephone	1,126.12	1,100.00	982.76
Postage	2,445.90	2,100.00	2,239.08
Records Duplication/Contracted	0.00	50.00	0.00
Publications & Updates	215.50	250.00	144.50
Travel & Lodging	0.00	100.00	0.00
Legal Expense	250.00	250.00	0.00
Computer Support	4,147.62	65.00	122.50
Purchase/Equipment under \$5000	312.00	0.00	289.25
Equipment Maintenance	619.99	850.00	750.00
Other Miscellaneous Expenses	25.00	50.00	32.50
Total Expenses	<u>112,366.74</u>	<u>92,795.00</u>	<u>105,236.36</u>
Register of Wills			
Revenues			
Fees	45,457.00	40,000.00	41,919.75
Inheritance Tax Commissions	32,548.58	30,000.00	26,782.99
Total Revenue	<u>78,005.58</u>	<u>70,000.00</u>	<u>68,702.74</u>
Expenses			
Wages/Regular	45,843.34	45,900.00	31,811.14
FICA Employer Contribution	3,454.08	3,515.00	2,404.51
Retirement Employer	7,391.66	7,345.00	6,104.10
Health Insurance Premium	16,038.96	14,100.00	9,379.68
Dental	371.91	370.00	218.96
Eyeglasses	0.00	400.00	0.00
Life Insurance Premium	92.50	100.00	55.12
Unemployment Compensation Ins.	272.13	300.00	256.26
Workers Compensation Insurance	465.84	420.00	432.96
Dues, Conventions, Conferences	1,117.82	1,000.00	584.17
Materials and Supplies	784.56	400.00	283.24
Telephone	584.78	600.00	555.42
Postage	0.00	50.00	0.00
Travel and Lodging	99.00	0.00	120.00
Legal Expense	0.00	175.00	0.00
Computer Support	45.54	40.00	81.27
Other Miscellaneous Expenses	0.00	250.00	0.00
Total Expenses	<u>76,562.12</u>	<u>74,965.00</u>	<u>52,286.83</u>

Tioga County Prothonotary -Closed 12/31/18			
Balance 1/1/19	12,516	To General Fund	10,179
Collections	561	To PA	2,357
		To PAF	470
		To AOPC	71
		Balance 12/31/19	0
Total	<u>13,077</u>	Total	<u>13,077</u>

Tioga County Prothonotary -Opened 1/1/19			
Balance 1/1/19	0	To General Fund	120,083
Collections	151,486	To PA	26,588
From PAF	9,839	To PAF	5,143
Interest	4	To AOPC	632
		Balance 12/31/19	8,883
Total	<u>161,329</u>	Total	<u>161,329</u>

Prothonotary Automation Fund			
<i>Money collected for office improvements</i>			
Balance 1/1/19	47,081	To Protho Ckng Acct	9,839
Fees Collected	6,916	(To correct error)	
Deposited in error	9,839		
Interest	26	Balance 12/31/19	54,023
Total	<u>63,862</u>	Total	<u>63,862</u>

Sheriff	Actual	Budget	Actual
	12/31/19	12/31/19	12/31/18
Revenues			
Fines Sheriff's Office	4,702.56	5,000.00	4,049.75
Reimbursement/Training	0.00	0.00	(38.50)
Fees/ Sheriff Services	74,160.63	75,000.00	67,879.64
Miscellaneous Revenue	0.00	500.00	0.00
Total Revenues	78,863.19	80,500.00	71,890.89
Expenses			
Wages/Regular	373,573.26	366,135.00	338,208.82
Wages/Overtime	555.34	500.00	964.55
Wages/Non Retirement	251.60	9,575.00	4,519.94
FICA Employer Contribution	28,247.58	29,020.00	26,208.19
Retirement Employer	60,297.20	60,690.00	65,177.16
Health Insurance Premium	61,377.65	65,000.00	57,110.60
Dental	2,152.76	2,760.00	2,208.54
Eyeglasses	1,425.00	1,600.00	771.00
Life Insurance Premium	673.23	750.00	641.69
Unemployment Compensation Ins.	2,737.56	3,510.00	3,406.01
Workers Compensation Insurance	13,103.78	14,220.00	13,126.18
Dues, Conventions, Conferences	3,363.20	3,500.00	2,055.00
Training	7,562.15	7,000.00	5,754.77
Uniforms and Badges	4,840.16	6,000.00	6,798.87
Materials and Supplies	4,293.24	6,000.00	8,085.36
Office Equipment Rental	919.83	1,500.00	1,431.25
PCorp	9,236.68	8,000.00	7,427.68
Telephone	5,385.04	5,520.00	5,542.27
Postage	1,027.44	1,605.00	1,567.27
Auto Fuel	5,602.42	7,000.00	5,788.31
Auto Maintenance	6,199.90	9,000.00	8,704.73
Travel and Lodging	3,033.76	3,000.00	2,798.97
Transport of Prisoners	344.42	500.00	316.20
Legal Expense	3,000.00	4,500.00	3,000.00
Contracted Services	8,632.81	5,000.00	706.87
Computer Support	136.63	150.00	245.02
Automatic Data Processing	0.00	1,500.00	3,402.00
Photo Supplies	0.00	500.00	450.00
Purchase/Equipment under \$5000	18,542.48	14,000.00	6,112.67
Equipment & Other Fixed Assets	0.00	20,000.00	26,162.28
Equipment Maintenance	283.50	2,000.00	111.25
Other Miscellaneous Expenses	390.85	500.00	443.30
Total Expenses	627,189.47	660,535.00	609,246.75
Security			
Expenses			
Training	1,466.84	1,500.00	0.00
Uniforms	0.00	0.00	1,258.77
Materials and Supplies	926.39	1,000.00	268.31
Purchase/Equipment under \$5000	4,000.00	9,000.00	11,505.16
Equipment & Other Fixed Assets	6,646.41	8,000.00	20,547.34
Equipment Maintenance	400.00	3,000.00	400.00
Total Expenses	13,439.64	22,500.00	33,979.58

Sheriff's Office Checking and Surcharge			
Checking 1/1/19	44,668	To General Fund	74,724
Surcharge 1/1/19	1,536	To Surcharge Account	5,520
Surcharge Interest	1	To PA For Surcharge	5,340
Fees	400,714	To PA for Permits	1,312
Permits to Carry	23,971	Advertising	17,485
Photos	0	Refunds	145,772
License to Sell Permits	627	Costs	186,257
Surcharge	5,520	Balance 12/31/19	38,975
Parking Tickets	65	Surcharge 12/31/19	1,717
Total	477,102	Total	477,102

Sheriff's Office Equipment Fund			
Balance 1/1/19	4,574	To General Fund	3,473
Donations	2,450		
Interest	2	Balance 12/31/19	3,553
Total	7,026	Total	7,026

County Prison	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
State Reimb/Annual Agreement	2,500.00	2,500.00	2,500.00
Maint Pymts from Counties	74,676.37	70,000.00	97,819.45
D.U.I. Program	9,279.81	13,000.00	12,004.68
Tioga Co Prison Room & Board	5,817.26	7,000.00	6,451.78
SS Reward	3,600.00	2,500.00	4,800.00
Misc Income	3,855.96	0.00	3,523.16
Total Revenues	99,729.40	95,000.00	127,099.07
Expenses			
Wages Regular	1,256,794.47	1,601,000.00	1,188,107.86
Wages/Overtime	48,088.47	50,000.00	49,631.57
Wages/Non Retirement	298,587.24	272,000.00	249,592.54
NRW OTHER EARNINGS	0.00	0.00	171.00
FICA Employer Contribution	120,920.38	147,110.00	111,108.15
Retirement Employer	210,811.84	264,160.00	231,754.42
Health Insurance Premium	250,442.09	229,125.00	192,438.80
Dental	7,609.29	7,700.00	6,852.41
Eyeglasses	5,945.00	3,000.00	3,440.00
Life Insurance Premium	1,823.51	2,095.00	1,667.02
Unemployment Compensation Ins.	12,381.41	13,000.00	11,022.27
Workers Compensation Insurance	71,343.53	65,000.00	65,047.94
Dues, Conventions, Conferences	1,938.44	5,200.00	3,250.40
Staff Development	3,757.23	5,000.00	786.98
Uniforms and Badges	6,490.68	3,500.00	2,026.17
Volunteer Program	967.00	100.00	90.00
Materials and Supplies	5,928.97	10,000.00	11,474.35
Medical and Drug Supplies	16,904.64	68,000.00	44,695.27
Laundry and Supplies	5,035.87	4,000.00	2,858.46
Housekeeping/Kitchen Supplies	21,858.62	14,000.00	20,098.79
Clothing	6,301.20	4,000.00	4,448.91
Personal Items	9,923.04	5,000.00	5,072.04
Collection Expense	184.78	600.00	0.00
Utilities	139,533.80	135,000.00	133,664.05
Pcorp /Gen Liability	42,224.80	35,000.00	32,817.79
Contracted Housekeeping/Maint	38.63	0.00	0.00
Deductible Reimbursement	135.00	0.00	221.15
Telephone/Postage	8,167.54	7,900.00	7,415.62
Auto Fuel	2,385.40	2,000.00	2,247.41
Auto Maintenance	4,023.66	2,000.00	582.39
Travel and Lodging	4,961.38	0.00	241.98
Professional Services	46,783.00	65,000.00	46,233.00
Professional Services Medical	115,886.49	75,000.00	88,710.10
Contracted Services	21,959.08	42,000.00	15,502.11
Contractors	201.35	7,000.00	7,005.42
Computer Support	401.23	5,000.00	4,228.12
Building and Land Repairs	47,871.71	75,000.00	43,175.27
Purchase/Equipment under \$5000	26,634.09	6,000.00	2,182.23
Equipment & Other Fixed Assets	0.00	1,500.00	0.00
Equipment Maintenance	14,175.95	20,000.00	26,575.44
Other Miscellaneous Expenses	5,180.45	2,500.00	3,730.94
Lease Agreement	24,894.13	25,000.00	24,813.62
Total Expenses	2,869,495.39	3,279,490.00	2,644,981.99

Tioga County Prison Commissary & Money Market

Checking Balance 1/1/19	46,811	To General Fund:	
Money Market Balance 1/1/19	159,093	Medical	4,308
Inmate Deposits	218,499	Social Security Reward	4,000
Phone Card Fees	6,369	Total to General Fund	8,308
Social Security Reward	4,000	Inmate Supplies	133,314
Miscellaneous	(379)	Inmate Refunds	50,206
Checking Interest	271	To Probation	12,542
Money Market Interest	1,766	Travel & Training	645
		Bail	7,500
		Checking 12/31/19	63,055
		Money Market 12/31/19	160,860
Total	436,430	Total	436,430

County Prison - Kitchen	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/19</u>	<u>12/31/19</u>	<u>12/31/18</u>
Revenue- Transfer From DHS	26,445.70	25,000.00	0.00
Expenses			
Wages/Regular	113,882.37	115,180.00	110,096.28
Wages/Overtime	7,345.37	10,000.00	8,863.49
Wages/ Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	8,981.04	9,600.00	8,844.59
Retirement Employer	19,572.11	20,030.00	22,827.54
Health Insurance Premium	44,710.03	44,935.00	42,341.73
Dental	1,116.55	1,110.00	1,101.00
Eyeglasses	0.00	500.00	170.00
Life Insurance Premium	277.94	300.00	277.70
Unemployment Compensation Ins.	1,099.56	1,250.00	1,023.95
Workers Compensation Insurance	7,111.34	6,735.00	6,983.41
Staff Development	0.00	150.00	140.50
Food	250,857.82	190,000.00	183,937.13
Housekeeping / Kitchen Supplies	10,927.98	10,000.00	10,804.36
Purchase/Equipment under \$5000	682.00	5,000.00	6,949.87
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	3,774.64	1,500.00	3,061.57
Other Miscellaneous Expenses	0.00	525.00	389.84
Total Expenses	471,463.75	420,440.00	408,937.96

RIP Grant

Restrictive Intermediate Punishment

Revenues - State Reimbursement	368,981.56	350,000.00	261,373.63
Expenses			
Wages/Regular	56,271.04	58,990.00	54,389.71
Wages/Overtime	0.00	1,500.00	790.05
Wages/On-Call	1,767.50	2,100.00	1,565.00
FICA Employer Contribution	4,578.52	4,515.00	4,506.03
Retirement Employer	9,371.27	9,440.00	10,892.55
Health Insurance Premium	4,459.89	5,170.00	4,473.61
Dental	319.13	320.00	313.12
Eyeglasses	0.00	350.00	311.00
Life Insurance Premium	79.44	90.00	78.98
Unemployment Compensation Ins.	318.66	365.00	291.24
Workers Compensation Insurance	2,682.10	2,510.00	2,644.28
Materials and Supplies	0.00	500.00	0.00
Electronic Monitoring Expense	30,861.75	28,000.00	26,944.10
Probation Drug Screen	2,931.90	1,000.00	5,222.19
Client and Treatment Services	239,657.04	250,000.00	220,829.47
Total Expenses	353,298.24	364,850.00	333,251.33

Adult Probation	Actual 12/31/19	Budget 12/31/19	Actual 12/31/18
Revenues			
Fines Probation Dept.	101,649.35	83,500.00	104,358.23
State Grant In Adult Probation	57,274.00	30,000.00	100,434.04
Supervision Fee-State	42,233.08	80,000.00	91,322.16
Reimbursement-Drug Testing HSA	2,823.00	2,800.00	0.00
Interest Prob. Dept. Checking Acct	14.15	0.00	14.71
Misc Income	1,202.10	2,000.00	8,905.48
Transfer from Other Gvt'l Fund	84,679.75	76,000.00	74,852.32
Total Revenues	289,875.43	274,300.00	379,886.94
Expenses			
Wages/Regular	438,799.57	491,570.00	422,706.73
Wages/Overtime	3,327.91	5,000.00	4,191.33
Wages/Non Retirement	4,291.06	5,625.00	3,548.60
Wages/On-Call	10,126.43	11,500.00	11,125.04
FICA Employer Contribution	34,958.68	39,300.00	33,547.96
Retirement Employer	73,279.09	82,195.00	84,128.21
Health Insurance Premium	83,114.95	106,650.00	97,375.81
Dental	2,148.44	2,440.00	2,177.00
Eyeglasses	1,050.00	2,000.00	1,133.50
Life Insurance Premium	601.01	720.00	584.09
Unemployment Compensation Ins.	2,449.70	2,715.00	2,188.39
Workers Compensation Insurance	16,183.04	15,600.00	16,072.51
Dues, Conventions, Conferences	3,119.56	2,000.00	3,027.50
Training	8,691.91	8,750.00	9,627.54
Volunteer Program	280.41	500.00	437.62
Materials and Supplies	5,177.12	4,300.00	4,473.65
Printing	391.92	150.00	189.16
Office Equipment Rental	210.57	270.00	262.35
Clothing	773.86	1,500.00	1,180.29
Electronic Monitoring Expense	16,645.25	20,000.00	20,823.35
PCORP PREM/GEN LIABILITY	19,704.11	15,000.00	14,236.78
Telephone	15,653.40	15,000.00	14,429.86
Postage	2,223.72	2,100.00	2,270.07
Legal Publications	59.00	1,000.00	1,052.00
Auto Fuel	9,500.86	8,100.00	10,320.29
Auto Maintenance	1,107.44	3,600.00	5,091.03
Travel and Lodging	1,559.52	1,350.00	1,228.21
Client Transportation	0.00	5,000.00	8,500.00
Computer Support	1,777.50	65.00	122.50
Automatic Data Processing	13,300.00	22,000.00	(63.25)
Probation Drug Screen	24,558.27	5,000.00	18,622.43
Drug & Alcohol Assessment	704.00	1,000.00	528.00
Extradition	3,935.00	1,500.00	958.50
Purchase/Equipment under \$5000	12,519.03	5,000.00	55,100.79
Equipment Maintenance	255.00	300.00	425.46
Other Miscellaneous Expenses	1,697.16	850.00	634.80
Copy Contract	547.54	750.00	715.24
Lease Agreement	50,131.95	40,900.00	36,779.78
Total Expenses	864,853.98	931,300.00	889,753.12

Tioga County Probation DUI

Balance 1/1/19	109,161	To General Fund:	
Probation	36,942	Payroll	45,283
Collections	1,065	Supplies, Costs	7,931
Interest	523	Total to General Fund	53,214
		Balance 12/31/19	94,477
Total	147,691	Total	147,691

Probation Public Service

Balance 1/1/19	14,446	Refund	10
Probation	476		
Fees	510		
Interest	52	Balance 12/31/19	15,474
Total	15,484	Total	15,484

Probation-Costs, Fines & Restitution Division

Balance 1/1/19	63,162	General Fund	149,709
Collections	663,530	PA	219,488
Interest	28	Restitution	132,645
		Offender Supervision	88,872
		Clerk of Courts	1,470
		DA Special Fund	10,745
		Juvenile Restitution	1,531
		Central Booking Acct.	7,941
		DUI Program	36,942
		Twp/Boros	12,063
		Prothonotary	6,530
		Public Service	476
		National Bond & Collection	485
		Balance 12/31/19	57,823
Total	726,720	Total	726,720

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Juvenile Probation</u>	<u>12/31/19</u>	<u>12/31/19</u>	<u>12/31/18</u>
Revenues			
4-E IVE State/Federal Grant	1,626.53	600.00	798.96
State Grant-in-Aid Juvenile Prob	151,997.00	151,000.00	151,997.00
Training Grant-in-Aid (Juv Prob)	3,596.00	5,500.00	4,096.00
Total Revenues	157,219.53	157,100.00	156,891.96
Expenses			
Wages/Regular	460,767.20	449,510.00	444,458.84
Wages/Overtime	2,469.04	2,500.00	2,156.31
Wages/Non Retirement	3,022.29	4,500.00	2,423.34
Wages/On-Call	10,768.18	10,700.00	10,162.96
FICA Employer Contribution	35,667.79	35,745.00	34,308.62
Retirement Employer	76,487.78	74,755.00	87,724.66
Health Insurance Premium	117,628.01	117,750.00	110,590.69
Dental	2,182.52	2,210.00	2,238.43
Eyeglasses	815.00	2,000.00	1,364.50
Life Insurance Premium	609.35	650.00	599.37
Unemployment Compensation Ins.	2,452.29	2,810.00	2,251.20
Workers Compensation Insurance	17,813.41	16,800.00	17,415.40
Dues, Conventions, Conferences	250.00	450.00	337.50
Training	6,911.25	7,500.00	9,230.94
Volunteer Program	280.41	500.00	437.63
Materials and Supplies	2,325.13	2,500.00	2,673.65
Clothing	470.00	1,400.00	1,051.36
Printing	225.02	0.00	0.00
Telephone	15,379.41	14,500.00	14,429.88
Legal Publications	0.00	450.00	0.00
Auto Fuel	3,594.69	4,300.00	3,991.06
Auto Maintenance	792.02	500.00	2,218.96
Travel and Lodging	1,054.43	1,250.00	1,226.06
Contracted Services	39.90	0.00	0.00
Computer Support	1,777.49	65.00	122.51
Automatic Data Processing	0.00	250.00	0.00
Probation Drug Screen	2,624.75	1,350.00	0.00
Extradition	0.00	500.00	0.00
Purchase/Equipment under \$5000	2,786.04	6,500.00	6,140.79
Equipment Maintenance	74.50	600.00	80.00
Other Miscellaneous Expenses	646.45	500.00	163.78
Copy Contract	527.01	750.00	674.11
Total Expenses	770,441.36	763,795.00	758,472.55

TC Probation Central Booking Fund			
Balance 1/1/19	13,617	Livescan	6,500
From Probation	7,941		
Interest	61	Balance 12/31/19	15,119
Total	<u>21,619</u>	Total	<u>21,619</u>

TC County Offender's Supervision Fund			
Balance 1/1/19	406,894	To General Fund	82,657
From Probation	88,872		
Interest	2,156	Balance 12/31/19	415,265
Total	<u>497,922</u>	Total	<u>497,922</u>

Tioga County Probation Dept. Juvenile Restitution			
Balance 1/1/19	76,499	Probation/Restitution	2,631
From Probation	1,532		
Interest	37	Balance 12/31/18	75,437
Total	<u>78,068</u>	Total	<u>78,068</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
<u>Drug Court</u>			
Revenues Grants	0.00	0.00	20,914.56
Expenses			
Wages/Non Retirement	8,852.90	9,100.00	8,667.49
FICA Employer Contribution	677.16	700.00	663.11
Workers Compensation Insurance	13.55	15.00	13.27
Staff Development	0.00	0.00	25.00
Materials and Supplies	3,177.04	2,000.00	(750.79)
Travel and Lodging	0.00	3,000.00	2,188.72
Client Transportation/Lodging	600.00	2,000.00	0.00
Evals/Counseling	0.00	2,000.00	0.00
Total Expenses	<u>13,320.65</u>	<u>18,815.00</u>	<u>10,806.80</u>

SPOKE Grant

Special Program of Kids Encouraging

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Expenses			
Wages/Regular	30,714.88	37,165.00	29,620.00
Wages/Overtime	0.00	100.00	0.00
FICA Employer Contribution	2,415.04	2,845.00	2,080.91
Retirement Employer	4,958.91	5,950.00	1,962.49
Health Insurance Premium	2,582.66	8,025.00	2,579.85
Dental	279.40	280.00	82.20
Life Insurance Premium	69.55	75.00	20.70
Unemployment Compensation Ins	378.83	290.00	233.85
Workers Compensation Insurance	1,448.30	1,220.00	1,331.48
Materials and Supplies	2,020.96	2,500.00	2,061.95
Clothing	512.76	300.00	0.00
Utilities	443.57	810.00	733.99
Auto Fuel	373.48	200.00	131.88
Auto Maintenance	0.00	700.00	1,264.58
Purchase/Equipment under \$5000	403.67	500.00	179.95
Equipment Maintenance	155.76	200.00	252.23
Other Miscellaneous Expenses	59.25	1,500.00	1,115.25
Total Expenses	<u>46,817.02</u>	<u>62,660.00</u>	<u>43,651.31</u>

<u>Emergency Medical & Management Agency</u>	<u>Actual 12/31/19</u>	<u>Budget 12/31/19</u>	<u>Actual 12/31/18</u>
<u>Revenues</u>			
EMA Assist Claim Program	26,718.57	112,195.00	0.00
Transfer From Other Funds	16,009.12	0.00	33,750.00
Misc Income	370.55	0.00	25.00
Total Revenues	43,098.24	112,195.00	33,775.00
<u>Expenses</u>			
Wages/Regular	109,938.62	133,670.00	142,087.56
Wages/Overtime	0.00	400.00	136.86
Wages/Non Retirement	23,096.72	4,500.00	6,123.92
FICA Employer Contribution	10,042.95	10,600.00	11,114.48
Retirement Employer	17,522.72	21,455.00	27,295.82
Health Insurance Premium	20,866.04	39,450.00	33,036.25
Dental	956.12	1,000.00	1,078.29
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	240.89	265.00	272.10
Unemployment Compensation Ins.	2,085.72	1,600.00	1,257.54
Workers Compensation Insurance	350.09	500.00	449.72
Dues, Conventions, Conferences	560.30	800.00	538.96
Materials and Supplies	929.87	1,250.00	1,836.38
Telephone	4,382.27	4,000.00	5,437.39
Postage/Photocopies	0.00	750.00	750.00
Auto Fuel	4,193.78	1,500.00	2,127.75
Auto Maintenance	82.98	500.00	435.56
Travel and Lodging	1,869.74	5,500.00	1,988.75
Meeting Expenses	709.51	1,000.00	1,954.09
Contracted Services	3,648.00	0.00	0.00
Computer Support	34.26	40.00	81.27
Purchase/Equipment under \$5000	766.92	1,000.00	2,793.74
Equipment Maintenance	49.49	100.00	0.00
Other Miscellaneous Expenses	1,854.25	3,000.00	410.42
Total Expenses	204,181.24	233,480.00	241,206.85

<u>TC Wireless E-911 Fund</u>			
<i>Established to reimburse wireless providers and localities for the cost of upgrading their systems</i>			
Balance 1/1/19	1,032,899	Reimburse GF 2018	1,063,285
From PA	1,478,912	Reimburse GF 2019	1,200,000
Interest	7,051	Balance 12/31/19	255,577
Total	2,518,862	Total	2,518,862

<u>Tioga County Response (HAZMAT)</u>			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/19	128,443	To General Fund-2017	5,000
Shell Grant	69,900	Shell to Fire Depts	69,900
From PA	6,463	MCM Consulting	17,779
Fees	31,837	Supplies & Training	18,062
		Reimburse Fire Depts	930
Interest	672	Balance 12/31/19	125,644
Total	237,315	Total	237,315

<u>Tioga County 2015 Hazard Mitigation Grant</u>			
Balance 1/1/19	33,795	To General Fund	128,867
From PA	95,117		
Interest	7	Balance 12/31/19	52
Total	128,919	Total	128,919

<u>Tioga County EMS Training Program</u>			
Balance 1/1/19	61,835	Training	16,964
Tuition	10,663	Miscellaneous	2,533
Re-Addressing Fees	592		0
Interest	57	Balance 12/31/19	53,650
Total	73,147	Total	73,147

<u>Tioga County CISM</u>			
<i>Critical Incident Stress Management-used for training purposes only</i>			
Balance 1/1/19	2,258	Balance 12/31/19	2,258

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
<u>Flood Control Dams</u>			
Expenses	13,341.01	10,000.00	6,400.00
<u>Area Agency on Aging</u>			
Expenses	0.00	4,500.00	2,119.00
<u>Endless Mountains Transportation</u>			
Expenses-EMTA and RC&D Match	33,195.02	33,195.00	33,195.00
<u>Route 15 Coalition</u>			
Expenses	0.00	250.00	0.00
<u>Arts Council</u>			
Expenses	0.00	1,000.00	0.00
<u>Fire Companies</u>			
Expenses	750.00	750.00	750.00
<u>Libraries</u>			
Expenses	100,000.00	100,000.00	100,000.00
<u>Historical Society</u>			
Expenses	10,000.00	10,000.00	10,000.00
<u>Tioga County Fair</u>			
Expenses	2,500.00	2,500.00	0.00
<u>Miscellaneous</u>			
<u>Revenues</u>			
Fed'l Pmts-ILOT	0.00	25,000.00	25,010.00
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	32,000.00	32,062.02
Fish Comm Lnds In Lieu of Tax	490.80	490.00	0.00
Public Utility Realty Tax	27,566.36	12,300.00	12,407.49
DEP Flood Control/ILOT	25,558.00	0.00	0.00
Housing Auth In Lieu of Taxes	2,692.44	0.00	23,874.98
Sale of Property	0.00	24,500.00	0.00
Interest 911 Wired Reimb	20,491.11	11,000.00	17,706.45
Office, Bldg, Land Rental	26,230.02	35,055.00	35,130.00
Soil Conservation	8,749.98		
Veterens' Affairs	14,535.00		
Plance	2,120.04		
Trehab	825.00		
Misc Income	11,697.47	0.00	5,151.50
Approp Prior Yr Fund Balance	0.00	2,714,628.00	0.00
<u>Total Miscellaneous Revenue</u>	<u>451,526.34</u>	<u>3,159,673.00</u>	<u>456,080.56</u>

<u>TRUST FUNDS</u>			
<u>Payroll Fund</u>			
Payroll Total	9,737,504	Net Payroll	6,300,875
		Federal Income Tax	785,184
		Social Security	718,244
		State Income Tax	289,025
		Local/EMS Tax	153,425
		Unemployment	5,414
		Insurance Premiums	310,610
		Retirement Fund	1,052,360
		Union Dues	16,199
		Deferred Comp.	39,692
		Other Withholdings	66,476
Total	<u>9,737,504</u>	Total	<u>9,737,504</u>

<u>County Employees Pension Trust Fund</u>			
Cash & Invest. 1/1/19	51,592,933	<u>Expenditures</u>	
<u>Receipts</u>		Member Refunds	384,563
Employee Contributions	1,052,005	Retirement Allowance	3,834,668
County Contributions	1,390,000	Death Benefits	81,061
<u>Interest</u>		Administrative Expense	25,806
Dividends	1,167,688	Investment Expense	169,710
Capital Gains	1,528,425	Total	<u>4,495,808</u>
Miscellaneous	11,671	<u>Assets</u>	
Accrued Interest	1,310	Cash & Short Term	3,030,325
		Receivables	51,918
		US Government Bonds	3,567,561
		Corporate Bonds	2,138,075
		Mutual Funds	35,067,102
		Domestic Stocks	8,264,078
		Internat'l Stock/Securities	129,165
		Total Assets 12/31/19	<u>52,248,224</u>
Total	<u>56,744,032</u>	Total	<u>56,744,032</u>
<u>NET INCREASE</u>		Net Assets (Cost Value)12/31/19	52,248,224
		Unrealized Appreciation/Depreciation	8,464,100
		Total Assets 12/31/19	<u>60,712,324</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Transfer to 911	0.00	0.00	648,712.98
Veterans' Affairs			
Expenses			
Wages Regular	105,263.75	113,390.00	106,365.96
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	7,789.43	8,760.00	7,868.94
Retirement Employer	17,218.86	18,325.00	20,410.64
Health Insurance Premium	32,241.14	34,710.00	30,636.90
Dental	819.27	830.00	825.16
Eyeglasses	300.00	600.00	245.00
Life Insurance Premium	203.94	225.00	208.18
Unemployment Compensation Ins.	1,084.20	975.00	758.99
Workers Compensation Insurance	280.49	285.00	277.85
Dues, Conventions, Conferences	1,245.00	2,500.00	600.00
Materials and Supplies	2,093.43	3,500.00	1,707.63
Care of Graves	8,220.00	7,000.00	6,597.00
Flags	6,624.00	6,600.00	0.00
Flagholders	2,550.00	4,000.00	1,950.00
Soldiers and Widows Burials	13,800.00	12,000.00	15,000.00
PCORP PREM/GEN LIABILITY	791.72	700.00	604.86
Telephone	1,669.60	2,400.00	1,790.40
Postage	709.77	1,400.00	759.27
Auto Fuel	0.00	500.00	0.00
Travel and Lodging	5,936.19	8,000.00	2,380.16
Computer Support	634.96	2,000.00	245.02
Purchase/Equipment under \$5000	2,907.84	4,000.00	0.00
Equipment & Other Fixed Assets	0.00	2,000.00	0.00
Other Miscellaneous Expenses	25.00	1,000.00	27.17
Total Expenses	<u>213,533.59</u>	<u>236,825.00</u>	<u>200,384.13</u>

Tioga County Veterans' Affairs Events Fund

Donations made for Veteran Events

Balance 1/1/19	<u>926</u>	Balance 12/31/19	<u>926</u>
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	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Prior Year</u> <u>Actual</u>
DHS MH Local Match			
Expenses			
Mental Health	71,038.00	71,038.00	69,575.07
Residential Treatment	54,887.25	59,877.00	74,946.00
Total Expenses	<u>125,925.25</u>	<u>130,915.00</u>	<u>144,521.07</u>
DHS - Drug & Alcohol Local Match			
Expenses -Drug and Alcohol	<u>50,510.00</u>	<u>50,510.00</u>	<u>24,047.04</u>
DHS - MR Local Match			
Expenses			
Mentally Disabled	37,071.00	37,071.00	53,180.04
Early Intervention	60,541.00	60,541.00	59,694.00
Total Expense	<u>97,612.00</u>	<u>97,612.00</u>	<u>112,874.04</u>
DHS - C & Y Local Match			
Expenses			
Independent Living	1,739,703.17	1,897,858.00	1,918,169.73
Probation CBP	27,855.00	27,855.00	20,354.66
Probation (Residential Svcs)	92,850.00	92,850.00	56,321.04
Probation (Detention)	10,264.00	10,264.00	433.30
Independent Living	42,187.00	42,187.00	36,876.96
Special Grants	99,629.41	90,473.00	49,044.00
Total Expenses	<u>2,012,488.58</u>	<u>2,161,487.00</u>	<u>2,081,199.69</u>
DHS-Bridge Housing - Expenses	<u>158,154.83</u>	<u>0.00</u>	<u>0.00</u>
DHS - Outpatient Local Match			
Expenses-Outpatient Services	<u>45,833.34</u>	<u>50,000.00</u>	<u>50,000.04</u>
DHS - Interagency Coordinator			
Expenses			
Admin HSS	32,592.00	32,592.00	21,387.00
Admin D&A	12,048.00	12,048.00	8,042.04
C&Y Evidenced Based	0.00	0.00	19,244.04
C&Y Older Youth Transition	0.00	0.00	1,611.00
Admin HAP (BH)	12,453.00	12,453.00	13,049.04
Match on Retained Revenue	8,295.00	8,295.00	4,476.00
Total Expenses	<u>65,388.00</u>	<u>65,388.00</u>	<u>67,809.12</u>

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

Department of Human Services			
2019 Assets		2019 Expenses	
Cash and Investments	3,668,838	Intellectually Disabled	151,751
2019 Revenue		Children & Youth	896,283
Intellectually Disabled	21,489	Adult Aging	158,700
Children & Youth	2,027,996	Drug & Alcohol	27,095
Adult Aging	329,264	Internal Cost Center	78,607
Drug & Alcohol	34,525	Phare Grant	6,760
Internal Cost Center	4,411	Non Grant Funds	55,347
Phare Grant	9,394	Operating	0
Non Grant Funds	34,234	Total	1,374,542
Operating	146		
Total	2,461,459		
Liabilities 12/31/19			
Total		Total Liabilities	1,704,510
<u>6,130,297</u>		Changes in Net Assets	(358,324)
		Revenue Over Expense	1,086,917
		Fund Balance	2,322,651
		Total	<u>6,130,297</u>
TC Small Communities Program			
Balance 1/1/19	7,028	Expenses	432,115
Income	425,305		
Interest	132	Balance 12/31/19	350
Total	<u>432,465</u>	Total	<u>432,465</u>

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
Soil Conservation			
Revenues			
Salary Transfer/ Rent	301,246.92	268,000.00	282,808.93
Expenses			
Wages Regular	220,849.77	232,215.00	224,169.23
Wages/Non Retirement	71.76	1,125.00	0.00
FICA Employer Contribution	16,122.65	17,850.00	16,620.68
Retirement Employer	35,614.75	37,335.00	43,029.64
Health Insurance Premium	69,444.93	64,675.00	62,581.90
Dental	1,871.65	1,935.00	1,908.11
Eyeglasses	802.92	1,000.00	805.53
Life Insurance Premium	471.65	525.00	481.34
Unemployment Compensation Ins.	2,370.87	2,400.00	2,009.86
Workers Compensation Insurance	770.83	1,390.00	1,097.24
PCORP PREM/GEN LIABILITY	1,715.38	1,450.00	1,357.50
Contracted Services	25.00	315.00	734.00
Computer Support	136.63	125.00	245.02
Building and Land Repairs	0.00	5,000.00	201.09
Equipment Purchases Under 5,000.00	7,782.00	0.00	0.00
Other Miscellaneous Expenses	25.00	50.00	25.00
Total Expenses	<u>358,075.79</u>	<u>367,390.00</u>	<u>355,266.14</u>
Penn State Extension			
Expenses			
Volunteer Program	72.00	0.00	82.50
PCORP PREM/GEN LIABILITY	791.71	700.00	683.23
Computer Support	136.63	125.00	245.02
Allocation	130,916.25	130,710.00	127,155.00
Total Expenses	<u>131,916.59</u>	<u>131,535.00</u>	<u>128,165.75</u>
Retirement-Annual Required Contribution			
Revenues-DHS	<u>0.00</u>	<u>0.00</u>	<u>(285,935.96)</u>

	<u>Actual 12/31/19</u>	<u>Budget 12/31/19</u>	<u>Actual 12/31/18</u>
General Fund Total Revenue	<u>16,303,700.00</u>	<u>18,699,458.00</u>	<u>16,281,002.27</u>
General Fund Total Expense	<u>16,609,062.00</u>	<u>17,724,451.00</u>	<u>16,268,696.50</u>

2019 EMERGENCY SERVICES COMMUNICATIONS CENTER

	<u>Actual</u> <u>12/31/19</u>	<u>Budget</u> <u>12/31/19</u>	<u>Actual</u> <u>12/31/18</u>
<u>Revenues</u>			
PEMA	85,000.00	0.00	0.00
Payments for Services	50.00	0.00	0.00
Transfer from Hazmat	0.00	0.00	0.00
Transfer From Wireless-E911 Fund	1,200,000.00	1,230,640.00	522,042.56
Leases	11,693.88	2,000.00	3,108.29
<u>Contract Fees - Potter County</u>	78,785.60	78,785.00	74,490.88
Misc Income	0.00	0.00	9,591.56
911 Signs	518.00	0.00	0.00
<u>Total Revenues</u>	<u>1,376,047.48</u>	<u>1,311,425.00</u>	<u>609,233.29</u>
<u>Expenses</u>			
Wages Regular	709,509.87	717,575.00	684,599.48
Wages/Overtime	5,964.64	18,000.00	12,513.95
Wages/Non Retirement	48,598.58	40,000.00	36,989.53
Wages /On Call	1,870.00	1,600.00	1,735.00
NRW OTHER EARNINGS	0.00	0.00	42.75
FICA Employer Contribution	57,034.26	59,455.00	54,754.08
Retirement Employer	116,286.31	124,350.00	133,523.37
Health Insurance Premium	209,046.21	212,850.00	185,094.69
Dental	4,599.66	5,120.00	4,534.06
Eyeglasses	2,815.00	3,000.00	3,050.00
Life Insurance Premium	1,226.81	1,395.00	1,180.71
Unemployment Compensation Ins.	5,835.52	6,750.00	5,503.54
Workers Compensation Insurance	5,483.92	8,500.00	6,749.24
Dues, Conventions, Conferences	649.46	450.00	896.66
Training	4,854.38	8,000.00	5,554.31
Volunteer Program	585.00	450.00	480.00
Materials and Supplies	13,578.99	4,500.00	3,605.93
Printing	331.60	2,650.00	0.00
Tower Sites & Land Lease	100.00	1,600.00	1,600.00
Utilities	68,747.70	62,000.00	68,005.25
PCORP PREM/GEN LIABILITY	16,757.97	14,255.00	13,255.24
Telephone/Cell Phones	413,235.65	323,000.00	289,885.10
Postage	2,584.86	3,700.00	3,586.58
Advertising	315.26	1,500.00	559.50
Photocopies	6,859.49	5,000.00	3,552.41
Auto Fuel & Maintenance	2,180.68	4,700.00	3,448.51
Travel and Lodging	5,362.09	6,800.00	3,007.16
Meeting Expenses	186.30	1,200.00	792.28
Professional Services	5,131.25	4,500.00	150.00
Contracted Services	77,367.30	0.00	0.00
Computer Support	6,156.65	500.00	162.65
Automatic Data Processing	1,169.41	0.00	0.00
Re-Addressing	1,977.29	4,250.00	1,769.38
Public Info 911	2,254.90	2,000.00	0.00
911	0.00	1,000.00	0.00
911 Signs	2,534.00	0.00	0.00
Contracted Maintenance	488,603.41	530,000.00	746,513.65
Building and Land Repairs	44,695.55	22,500.00	229,859.61
Purchase/Equipment under \$5000	23,783.33	20,400.00	265,500.23
Equipment & Other Fixed Assets	563,592.44	37,840.00	11,843.31
Equipment Maintenance	1,850.14	1,600.00	1,269.75
Special Project	13,605.98	0.00	20,938.00
Other Miscellaneous Expenses	356.11	6,000.00	4,022.98
Lease Agreement	20,445.51	17,442.00	17,478.79
<u>Total Expenses</u>	<u>2,958,123.48</u>	<u>2,286,432.00</u>	<u>2,828,007.68</u>

EMERGENCY COMMUNICATIONS CENTER RECEIPTS SUMMARY

<u>RECEIPTS SUMMARY</u>	
Balance January 1, 2019	
Inter-County Revenues	(1,901,926)
Other Revenues	27,953
Total Assets	(1,873,973)
Liabilities: Accounts Payable	262,758
Unreserved Fund Balance	(2,136,731)
Prior Yr Adjustment (Accruals)	1,945,625
TOTAL	(191,106)
Revenue:	
PEMA	85,000
Transfer From Wireless-E-911 Fund	1,200,000
Leases	11,693.88
Potter County Contract Fees	78,786
Misc Income	568
Total Revenue	1,376,047
TOTAL	1,184,941

EMERGENCY COMMUNICATIONS CENTER EXPENDITURES SUMMARY

Expenditures:	
Wages & Benefits	1,174,360
Supplies & Services	13,911
Purchased Services	598,829
Special Services	14,092
Capital Expenditures	1,122,525
Other Charges	34,408
TOTAL	2,958,123
Cash and Investments December 31, 2019	
Undeposited Funds	9,211
Due To/From Other Funds	(1,681,606)
Prepaid Expenses	32,647
TOTAL	(1,639,748)
Liabilities	
Accounts Payable	99,411
Accrued Payroll	34,023
Total Liabilities	133,434
Unreserved Fund Balance	(1,773,182)
TOTAL	1,184,941