

# TIOGA COUNTY

## *2020 Auditors' Public Report*



**AUDITORS' REPORT**

**FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020**

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, 2020.

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 *14<sup>th</sup>* DAY OF *September* 2021.

Sworn and Subscribed before  
me this *14<sup>th</sup>* Day of *September, 2021*

*Jane E. Wetherbee*  
CLERK OF ORPHANS COURT

*Commission Expires: 1<sup>st</sup> 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  
JAMES DAUGHERTY  
ROBERT L. REPARD, JAMES R. EDGCOMB, TIFFANY L. CUMMINGS

**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 LITEM  
INDIGENT PARENTS ADVOCATE  
PUBLIC DEFENDER  
JUVENILE ADVOCATE  
SECRETARY OF BOARD OF COMMISSIONERS

SANDRA OLSON  
ERICK COOLIDGE, MARK L. HAMILTON, ROGER C. BUNN  
DEBORAH A. CRAWFORD, JOSHUA S. ZEYN  
DEREK D. WILLIAMS  
MARC RICE  
THOMAS WALRATH, JR.  
RAYMOND E. GINN, JR.  
RICHARD MCCOY  
JENNIFER SCHULTZ  
LENORE URBANO, TAYLOR MULLHOLAND  
THOMAS WALRATH, JR.  
MARY F. MORRIS, ERIC J. GURNEY  
THOMAS WALRATH, JR.  
JANICE CHAMBERLAIN



## 2020 GENERAL FUND SUMMARY

<u>Cash &amp; Investments 1/1/20</u>		<u>EXPENDITURES</u>	
General Fund	7,154,488	Wages & Benefits	10,780,649
Investment Account	1,706,818	Supplies & Services	517,692
Undeposited Funds	(35,783)	Purchased Services	1,811,327
911 Wired Reimbursement Account	3,879,360	Special Services	234,499
Accounts Receivable	5,004,984	Departmental Services	147,432
<b>Total</b>	<b>17,709,867</b>	Capital Expenditures	381,172
Liabilities Accounts Payable	1,997,288	Other Charges	7,768,642
Unreserved Fund Balance	<b>15,712,579</b>	<b>Total</b>	<b>21,641,413</b>
<b>Total</b>	<b>15,712,579</b>	<u>Cash &amp; Investments 12/31/20</u>	
<b>REVENUE</b>		Cash General Fund	5,440,480
Taxes	12,677,449	911 Wired Reimbursement	3,892,380
Licenses, Permits & Franchises	25,666	Undeposited Funds	(29,597)
Fines, Forfeitures & Penalties	120,633	Investor Account	1,712,546
Intergovernmental Revenues	1,157,497	Taxes Receivable	1,750,193
Charges For Services	1,340,652	Accounts Receivable	589,366
Inter-Co. Department Charges	1,671,072	Due From Other Funds	4,922,529
Money & Property	47,888	Prepaid Expenses	7,672
Other Revenues	3,815,646	<b>Total</b>	<b>18,285,569</b>
Other Financing Sources	57,156	Liabilities: Accounts Payable	3,300,744
<b>Total</b>	<b>20,913,659</b>	<b>Unreserved Fund Balance</b>	<b>14,984,825</b>
<b>Total Receipts &amp; Balance</b>	<b>36,626,238</b>	<b>Total Expenditures &amp; Balance</b>	<b>36,626,238</b>

**2020 GENERAL FUND**  
**Revenue and Expenses by Department**

<b>Commissioners</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
COVID Relief Grant	3,655,726.93	0.00	0.00
Home Grant Revenue	59,756.71	0.00	0.00
TCHS Prior Years Refunds	319,509.62	30,000.00	153,388.38
TCHS Prior Years Indirect Costs	145,336.00	250,000.00	246,400.00
Transfer from CARES CRBG	809,646.75	0.00	0.00
Transfer From Liquid Fuels	0.00	12,300.00	12,608.67
Transfer From DUI	0.00	1,700.00	2,369.76
Misc Income	35,507.41	0.00	63,311.14
PHARE-Rental Rehab Grant	44,306.97	0.00	670.81
126 Main Steet	5,416.61	0.00	0.00
<b>Total Revenues</b>	<b>5,075,207.00</b>	<b>294,000.00</b>	<b>478,748.76</b>
<b>Expenses</b>			
Wages/Regular	456,159.99	473,500.00	444,508.17
Wages/Non Retirement	6859.70	28,140.00	691.88
FICA Employer Contribution	34,039.04	38,375.00	32,944.97
Retirement Employer	85,299.48	88,435.00	72,044.22
Health Insurance Premium	84,517.37	91,385.00	78,314.20
Dental	2,254.17	2,310.00	2,130.06
Eyeglasses	2,766.50	2,675.00	2,220.50
Life Insurance Premium	506.50	600.00	478.48
Unemployment Compensation Ins.	1,612.78	1,700.00	1,371.39
Workers Compensation Insurance	4,633.17	4,750.00	4,593.66
Wellness Initiative Reimbursement	544.69	0.00	1,142.38
Dues, Conventions, Conferences	18,852.84	19,500.00	19,848.00
Training	0.00	500.00	0.00
Materials and Supplies	4,168.81	4,000.00	3,275.16
Office Equipment Rental	511.41	600.00	601.92
Indigent Burials	300.00	300.00	900.00
PCORP PREM/GEN LIABILITY	16,385.58	18,000.00	17,674.54
Telephone/Cell Phone	21,481.57	15,500.00	17,142.06
Postage	3,642.26	3,500.00	3,751.79
Advertising	2,498.40	3,000.00	1,097.20
Auto Fuel	471.94	1,500.00	1,752.68
Auto Maintenance	10.00	500.00	36.79
Lease Agreement	15,257.09	15,500.00	15,567.43
Travel and Lodging	417.76	9,500.00	11,570.92
Contracted Auditing Services	3,049.75	0.00	2,892.96
Accufund Software	8,209.53	5,000.00	5,371.75
Professional Services	218,029.50	230,000.00	165,930.13
Contracted Services	0.00	2,000.00	0.00
PCorp Expense	666.50	650.00	646.80
Computer Support	465.00	125.00	136.63
Purchase/Equipment under \$5000	12,376.51	17,100.00	7,920.66
Equipment Maint & Fixed Assets	5,207.14	10,000.00	7,899.00
Appropriations	39,700.00	39,700.00	39,700.00
Mansfield Lot #25	362.25	0.00	0.00
Home Grant Expense	32,140.25	0.00	0.00
Other Miscellaneous Expenses	67,003.73	5,000.00	(3,832.45)
Marsh Creek Greenway	692.50	2,000.00	977.18
COVID Relief Grant	3,665,726.93	0.00	0.00
County Cares CRBG Spending	402,940.82	0.00	0.00
<b>Total Expenses</b>	<b>5,219,761.46</b>	<b>1,135,345.00</b>	<b>961,301.06</b>

**SPECIAL REVENUE & OFFICE ACCOUNTS**  
**Special Revenue & Checking Accounts held in Tioga County offices**

<b>TC 911 Wired Reimbursement Fund</b>			
<i>911 Operating expenses reimbursement account (Included in the General Fund Summary)</i>			
Balance 1/1/20	3,879,360	To General Fund	0
2020 Interest	13,020	Balance 12/31/20	3,892,380
<b>Total</b>	<b>3,892,380</b>	<b>Total</b>	<b>3,892,380</b>

<b>ACT 13 Unconventional Gas Well Funds Disbursement Account</b>			
<i>Natural Gas Impact Fees</i>			
Balance 1/1/20	329,721	<b>ACTS 1-13</b>	
Interest	570	1 Roadways & Bridges	2,728,299
Transfer from MM Impact Funds	4,000,000	2 Water & Sewer Systems	68,146
From Tioga Co. Trail Authority Acct.	7,332	3 Emergency Preparedness	258,691
		4 Environmental Programs	0
		5 Preservation Water Supplies	0
		6 Tax Reductions	0
		7 Safe & Affordable Housing	0
		8 Records Mgmt, GIS, IT	281,500
		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	605,815
		Balance 12/31/20	395,172
<b>Total</b>	<b>4,337,623</b>	<b>Total</b>	<b>4,337,623</b>



	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Elections</b>			
<b>Revenues</b>			
Federal Grant	8,560.92	0.00	0.00
Candidate Filing Fees	0.00	300.00	1,840.00
Photocopies	0.00	0.00	67.00
Reimburse - Election Officers Pay	312.60	0.00	27.50
Misc. Income	11,758.49	0.00	0.00
<b>Total Revenues</b>	<u>20,632.01</u>	<u>300.00</u>	<u>1,934.50</u>
<b>Expenses</b>			
Wages/Regular	83,504.89	70,500.00	66,787.76
Wages/Overtime	1,445.43	150.00	34.88
Wages/Non Retirement	1,125.00	1,125.00	31.64
Election Officers Pay	78,606.40	78,000.00	77,527.50
FICA Employer Contribution	6,436.95	5,500.00	4,956.51
Retirement Employer	14,657.08	13,350.00	10,783.02
Health Insurance Premium	19,726.31	16,175.00	15,149.18
Dental	691.55	580.00	494.20
Eyeglasses	300.00	600.00	300.00
Life Insurance Premium	177.27	150.00	136.82
Unemployment Compensation Ins.	764.44	840.00	696.83
Workers Compensation Insurance	107.49	150.00	116.88
Dues, Conventions, Conferences	0.00	1,200.00	1,079.78
Materials and Supplies	43,541.85	20,000.00	18,520.05
Office Equipment Rental	2,357.92	1,200.00	1,104.10
Food	992.61	1,500.00	1,398.22
Service Equipment Rental	2,844.99	2,500.00	2,941.01
Rent	3,200.00	2,650.00	2,475.00
PCORP PREM/GEN LIABILITY	830.68	850.00	804.91
Special Reimbursements- Grants	2,732.50	0.00	0.00
Telephone	3,020.49	2,750.00	5,008.58
Postage	10,216.40	4,500.00	3,329.03
Advertising	2,965.49	3,500.00	10,535.10
Auto Fuel	934.45	700.00	588.35
Travel and Lodging	130.80	1,700.00	1,615.26
Contracted Services	0.00	0.00	17,364.53
Computer Support	465.00	125.00	136.63
Purchase/Equipment under \$5000	0.00	1,500.00	1,462.00
Equipment & Other Fixed Assets	0.00	250.00	0.00
Other Miscellaneous Expenses	25.00	250.00	25.00
<b>Total Expenses</b>	<u>281,800.99</u>	<u>232,295.00</u>	<u>245,402.77</u>

2014 to 2019 Taxes Due

**Delinquent Tax Statement**

2014 to 2019 Taxes Due	1,551,739	Payments	926,029
		Exonerations	2,710
		Balance 12/31/20	623,000
<b>Total</b>	<u>1,551,739</u>	<b>Total</b>	<u>1,551,739</u>

**Tioga County Tax Collection Account**

Balance 1/1/20	80,639	Tioga County Treasurer	3,369,051
2019 Collections	52,927	Municipalities	1,362,031
2020 Collections	4,702,354	General Fund	19,042
		Refunds/NSF	8,102
		Balance 12/31/20	77,694
<b>Total</b>	<u>4,835,920</u>	<b>Total</b>	<u>4,835,920</u>

**Liquid Fuels**

*Fuel tax used for county roads and bridges*

Money Market	82,807	Highway Construction	111,232
Checking	151,903	Maintenance & Repairs	28,694
Balance 1/1/20	234,710	Lighting	11,845
PA Liquid Fuels	103,960	Administrative	0
Act 89	58,331	Equipment Purchases	12,906
Miscellaneous	3,396	Winter Maintenance	5,519
Interest	766	Minor Equipment Purchases	3,270
		Total Expenditures	173,466
		Balance Ckng 12/31/20	144,612
		Balance MM 12/31/20	83,085
<b>Total</b>	<u>401,163</u>	<b>Total</b>	<u>401,163</u>
Encumbered	234,189		
Unencumbered	43,956		
<b>Total</b>	<u>278,145</u>		

**Liquid Fuels II Act 44**

Balance 1/1/20	99,387	Balance 12/31/20	99,721
Interest	334		
<b>Total</b>	<u>99,721</u>	<b>Total</b>	<u>99,721</u>

**Liquid Fuels III Act 89**

Balance 1/1/20	40,005	To Liquid Fuels Checking	58,331
From PA	147,470	To MM Impact	8,721
PA Deposit in Error	117,499		
Interest	245	Balance 12/31/20	238,167
<b>Total</b>	<u>305,219</u>	<b>Total</b>	<u>305,219</u>

<b>Elected Auditors</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Expenses</b>			
Wages/Regular	59,158.14	70,700.00	58,503.13
Wages/Non Retirement	2,840.20	3,500.00	9,430.96
FICA Employer Contribution	4,801.93	5,700.00	5,319.67
Retirement Employer	11,055.05	12,560.00	9,408.01
Health Insurance Premium	8,966.85	11,160.00	9,183.34
Dental	818.95	870.00	808.50
Eyeglasses	1,195.00	900.00	300.00
Life Insurance Premium	203.85	225.00	201.26
Unemployment Compensation Ins	256.00	0.00	270.64
Workers Compensation Insurance	815.57	1,100.00	939.43
Dues, Conventions, Conferences	500.00	3,000.00	3,134.51
Materials and Supplies	282.06	500.00	218.61
PCORP PREM/GEN LIABILITY	856.31	750.00	659.76
Telephone	585.54	520.00	523.23
Postage	0.00	25.00	55.00
Advertising	1,009.40	1,240.00	1,081.50
Travel and Lodging	182.48	1,200.00	249.24
Computer Support	465.00	0.00	0.00
Equipment & Other Fixed Assets	3,120.66	3,500.00	0.00
<b>Total Expenses</b>	<b>97,112.99</b>	<b>117,450.00</b>	<b>100,286.79</b>
<b>Tax Billing</b>			
<b>Revenues-Reimburse Tax Collectors</b>	<b>11,345.61</b>	<b>11,500.00</b>	<b>11,224.07</b>
<b>Expenses</b>			
Material and Supplies	3,160.93	4,000.00	6,779.44
Postage/Tax Collectors	14,374.18	13,500.00	12,951.30
Operational Agreement	5,500.00	5,000.00	6,000.00
<b>Total Expenses</b>	<b>23,035.11</b>	<b>22,500.00</b>	<b>25,730.74</b>
<b>Tax Collectors Operations</b>			
<b>Expenses</b>			
Wages/Non Retirement	38,760.75	40,000.00	38,295.00
FICA Employer Contribution	2,965.45	3,060.00	2,929.77
Office Equipment Rental	294.72	0.00	0.00
Postage	4,488.80	50.00	0.00
<b>Total Expenses</b>	<b>46,509.72</b>	<b>43,110.00</b>	<b>41,224.77</b>
<b>Tioga County Tax Collector</b>			
<b>Revenues</b>			
Administrative Fees	19,042.09	20,000.00	18,583.46
Duplicate Bill Fees	3,315.00	3,000.00	3,465.00
Tax Collectors Certification	1,320.00	700.00	850.00
<b>Total Revenues</b>	<b>23,677.09</b>	<b>23,700.00</b>	<b>22,898.46</b>
<b>Expenses</b>			
Operational Agreement (Software)	8,400.00	8,400.00	8,400.00
<b>Total Expenses</b>	<b>8,400.00</b>	<b>8,400.00</b>	<b>8,400.00</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Tax Assessment</u>	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/19</u>
<b>Revenues</b>			
Clean and Green	10,589.50	7,000.00	8,841.15
Website Fee	17,254.87	8,000.00	16,495.45
Sale of Maps, Photocopy Pymts.	8,361.54	11,000.00	9,115.80
State Tax Equalization	391.40	300.00	288.20
<b>Total Revenues</b>	<b>36,597.31</b>	<b>26,300.00</b>	<b>34,740.60</b>
<b>Expenses</b>			
Wages/Regular	323,448.76	354,555.00	326,071.46
Wages/Overtime	68.89	75.00	18.59
Wages/Non Retirement	20,843.65	2,000.00	1,585.25
FICA Employer Contribution	25,567.54	27,285.00	24,485.08
Retirement Employer	60,447.69	65,895.00	52,492.46
Health Insurance Premium	110,717.41	100,995.00	103,671.13
Dental	2,517.78	2,495.00	2,377.45
Eyeglasses	2,048.00	1,675.00	1,253.15
Life Insurance Premium	632.42	650.00	613.39
Unemployment Compensation Ins.	2,650.61	3,000.00	2,534.92
Workers Compensation Insurance	862.58	1,000.00	918.94
Dues, Conventions, Conferences	4,111.08	9,000.00	11,602.46
Training & Licenses	1,663.91	1,500.00	8,398.00
Materials and Supplies	9,774.04	4,000.00	3,134.78
Office Equipment Rental	98.36	150.00	151.49
PCORP PREM/GEN LIABILITY	3,890.96	3,500.00	3,166.86
Telephone	9,080.83	7,500.00	7,830.20
Postage	2,009.50	3,000.00	3,696.08
Advertising	74.00	50.00	0.00
Publications & Updates	525.00	1,200.00	1,539.20
Auto Fuel	1,231.28	2,500.00	2,519.49
Auto Maintenance	1,254.46	500.00	352.53
Travel and Lodging	545.30	2,500.00	2,536.87
Website Expense	7,500.00	8,000.00	7,570.49
Legal Expense	1,896.80	1,800.00	1,366.75
Professional Services	0.00	500.00	0.00
Appeal Script Refund	586.56	1,500.00	602.18
Clerical Error Refund	884.66	2,000.00	1,255.67
Catastrophic Loss Refund	1,214.15	3,000.00	3,812.93
Computer Support	465.00	250.00	2,654.96
Operational Agreement	17,862.00	16,000.00	14,512.00
Clean and Green	5,476.10	4,000.00	7,883.00
Purchase/Equipment under \$5000	0.00	5,000.00	20,554.04
Equipment & Other Fixed Assets	5,318.65	2,500.00	0.00
Equipment Maintenance	6,179.55	1,500.00	1,854.20
Other Miscellaneous Expenses	50.00	100.00	27.35
Refunds Prior Years Revenues	287.28	0.00	0.00
Lease Agreement	23,592.43	21,000.00	21,922.67
<b>Total Expenses</b>	<b>655,377.23</b>	<b>662,175.00</b>	<b>644,966.02</b>

**County Records Improvement Fund**

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

Balance 1/1/20	39,980	IT Department	10,221
Collections	11,918		
Interest	140	Balance 12/31/20	41,817
	<u>52,038</u>		<u>52,038</u>

**Marsh Creek Greenway Grant Account**

Balance 1/1/20	0.00	To General Fund	32,062
Deposit	32,062	Balance 12/31/20	0
Total	<u>32,062</u>	Total	<u>32,062</u>

**Tioga County Trail Authority**

Balance 1/1/20	159,040		
Interest	264	Balance 12/31/20	159,304
Total	<u>159,304</u>	Total	<u>159,304</u>

**Tioga County Landfill Checking Account**

Balance 1/1/20	289,515	To Ag Pres.	75,000
Fees Collected	139,253	Dams/DHS Pond	13,389
Interest	917	Balance 12/31/20	341,296
Total	<u>429,685</u>	Total	<u>429,685</u>

**Ag Preservation Account**

Balance 1/1/20	332,912	Advertising	505
PA Bureau of Farmland	0	Purchases	119,395
Clean & Green	6,491	Closing Fees	4,161
Landfill Checking Account	75,000		
Interest	1,054	Balance 12/31/20	291,396
Total	<u>415,457</u>	Total	<u>415,457</u>



<b>Tax Claim Bureau</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Interest Land Returns - 2013	0.00	0.00	191.18
Interest Land Returns - 2014	27.98	0.00	325.04
Interest Land Returns - 2015	108.95	175.00	1,486.00
Interest Land Returns - 2016	461.48	500.00	35,811.57
Interest Land Returns - 2017	37,013.44	35,000.00	31,823.95
Interest Land Returns - 2018	38,757.74	35,000.00	13,284.98
Interest Land Returns - 2019	9,975.76	5,000.00	49.67
Delinquent Real Estate Taxes	922,666.42	1,000,000.00	874,916.64
Clean & Green Tax Payments	7,512.42	2,500.00	10,239.47
Commissions-Clean & Green	1,086.73	350.00	1,453.79
Road & School A/C Commission	163,402.96	170,000.00	159,843.02
Costs	229,973.51	230,000.00	231,591.07
Lien Certificates	4,665.00	10,000.00	8,275.00
Judicial Sale Overbid	0.00	2,500.00	5,831.65
Upset Sale Overbid	8,185.67	3,000.00	1,591.88
Fees for Extracting	810.00	750.00	800.00
Copy Fees	45.50	50.00	98.25
Misc Income	500.00	0.00	0.00
Repository Sale	247.90	100.00	3,221.27
<b>Total Revenues</b>	<b>1,425,441.46</b>	<b>1,494,925.00</b>	<b>1,380,834.43</b>
<b>Expenses</b>			
Wages/Regular	105,039.24	116,520.00	98,581.08
Wages/Non Retirement	6,654.42	1,500.00	1,019.75
FICA Employer Contribution	8,437.23	9,030.00	7,488.34
Retirement Employer	19,628.81	20,290.00	15,975.64
Health Insurance Premium	23,746.23	23,750.00	22,618.88
Dental	951.11	930.00	641.14
Eyeglasses	2,552.00	900.00	900.00
Life Insurance Premium	236.79	245.00	203.57
Unemployment Compensation Ins.	837.05	900.00	708.57
Workers Compensation Insurance	194.68	235.00	202.57
Dues, Conventions, Conferences	213.50	400.00	938.08
Materials and Supplies	2,956.27	3,000.00	2,175.97
Office Equipment Rental	559.41	700.00	583.54
PCORP PREM/GEN LIABILITY	718.61	1,000.00	791.72
Telephone	1,749.85	1,700.00	1,677.86
Postage	31,871.24	36,000.00	33,804.46
Advertising	8,210.40	8,000.00	7,166.20
Contracted Services	49,810.00	50,000.00	47,090.00
Computer Support	465.00	125.00	136.63
Operational Agreement	13,200.00	13,200.00	13,200.00
Sheriffs Costs	8,463.55	8,000.00	3,221.50
Notification R/C Sale	751.81	3,000.00	2,145.37
Property Posting	20,650.00	36,000.00	34,075.00
Equipment Maintenance	4,952.58	650.00	834.34
Other Miscellaneous Expenses	0.00	50.00	26.50
<b>Total Expenses</b>	<b>312,849.78</b>	<b>336,125.00</b>	<b>296,206.71</b>

<b>Tioga County Escheat</b>			
<i>Stale dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years</i>			
Balance 1/1/20	4,993	To PA	530
Stale Checks	3,975	Balance 12/31/20	8,438
<b>Total</b>	<b>8,968</b>	<b>Total</b>	<b>8,968</b>
<b>General Fund Investor Account</b>			
Balance 1/1/20	1,706,818		
Interest	5,728	Balance 12/31/20	1,712,546
<b>Total</b>	<b>1,712,546</b>	<b>Total</b>	<b>1,712,546</b>
<b>Tioga County Blue Cross Account</b>			
Balance 1/1/20	169,684	To General Fund	3,912
Interest	563	Balance 12/31/20	166,335
<b>Total</b>	<b>170,247</b>	<b>Total</b>	<b>170,247</b>
<b>Tioga County Health Surplus Fund</b>			
Balance 1/1/20	1,286,271		
Interest	8,613	Balance 12/31/20	1,294,884
<b>Total</b>	<b>1,294,884</b>	<b>Total</b>	<b>1,294,884</b>
<b>Road &amp; School Checking Account</b>			
<i>Delinquent tax collection and disbursement</i>			
Balance 1/1/20	347,979	To General Fund	1,393,101
Collections	4,497,269	Interest to General Fund	758
Interest	761	Schools	2,574,821
Clean & Green	43,754	Townships/Boros	473,533
Judicial Sale	51,441	Clean & Green	43,754
Upset Sale	50,957	Upset Sale	13,095
Repository Sale	8,979	Judicial Sale	35,692
Corrections/Bank Fees	62	Repository Sale	329
		NSF Checks	3,955
		Overpayments	25
		Corrections/Bank Fees	62
		Balance 12/31/20	462,077
<b>Total</b>	<b>5,001,202</b>	<b>Total</b>	<b>5,001,202</b>
<b>Taxes Collected and Outstanding in 2020</b>			
Tax Duplicate	12,609,754	Taxes Collected	11,386,335
Adjustments	(202,576)	Uncollected Taxes	1,020,843
<b>Total</b>	<b>12,407,178</b>	<b>Total</b>	<b>12,407,178</b>
<b>Taxes Collected and Outstanding (2018/2019 in 2020)</b>			
2018 Taxes	439	Paid Treasurer	276,612
2019 Taxes	1,101,119	Land Returns	843,587
		Adjustments	(18,641)
<b>Total</b>	<b>1,101,558</b>	<b>Total</b>	<b>1,101,558</b>

<b>Treasurer</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Real Estate - 2017	0.00	0.00	360.86
Real Estate - 2018	59.18	0.00	275,144.88
Real Estate - 2019	282,013.84	200,000.00	11,323,266.45
Real Estate -2020	11,386,364.52	11,000,000.00	0.00
Late Per Capita Taxes	0.00	0.00	13.50
Bingo Licenses	400.00	800.00	1,000.00
Small Games of Chance Licenses	6,025.00	7,500.00	7,850.00
Sportsman Firearm Permits	52.00	100.00	156.50
State Reimbursement	2,080.93	2,000.00	2,054.41
Treasurer's Fees	17,672.10	20,000.00	18,477.50
Room Excise Tax Commission	20,273.60	20,000.00	25,676.14
Transfer In Room Rental	356.98	0.00	(1,712.91)
Interest From Investments	5,728.44	8,200.00	9,015.56
Interest on Checking Accounts	28,327.88	40,000.00	41,452.31
Interest Tax Claim-Checking	794.08	950.00	946.21
Misc Income	842.37	0.00	644.68
<b>Total Revenues</b>	<b>11,750,990.92</b>	<b>11,299,550.00</b>	<b>11,704,346.09</b>
<b>Expenses</b>			
Wages/Regular	110,425.65	113,525.00	107,984.14
Wages/Non Retirement	3,048.00	3,000.00	2,426.50
FICA Employer Contribution	8,419.67	8,915.00	8,416.56
Retirement Employer	20,641.98	20,950.00	17,562.66
Health Insurance Premium	26,916.30	24,935.00	22,772.79
Dental	909.60	865.00	832.34
Eyeglasses	560.00	1,500.00	1,287.40
Life Insurance Premium	226.43	225.00	207.18
Unemployment Compensation Ins.	604.32	750.00	591.75
Workers Compensation Insurance	1,311.79	1,350.00	1,309.14
Dues, Conventions, Conferences	625.00	1,475.00	1,350.00
Materials and Supplies	1,830.23	1,000.00	954.89
PCORP PREM/GEN LIABILITY	972.41	1,250.00	1,055.62
Telephone	1,533.74	1,500.00	1,810.71
Postage	1,663.90	1,700.00	3,048.85
Travel and Lodging	0.00	650.00	757.23
Computer Support	465.00	125.00	136.63
Operational Agreement	6,291.38	6,500.00	6,271.04
Purchase/Equipment under \$5000	0.00	500.00	6,723.65
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	160.00	250.00	150.00
<b>Total Expenses</b>	<b>186,605.40</b>	<b>191,215.00</b>	<b>185,649.08</b>

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

Balance 1/1/20	5,558,671	To Act 13 Disbursement Acct	4,000,000
PA UGWF-2018 Year	2,748,971		
NTRPDC	134,412		
Marsh Creek Greenway	381,527		
Liberty Boro-Loan Repayment	2,835		
Mansfield MDJ Building	50,000		
Election Equipment Expense	314,209		
Security Cameras	31,857		
Interest	38,333	Balance 12/31/20	5,260,815
<b>Total</b>	<b>9,260,815</b>	<b>Total</b>	<b>9,260,815</b>

**Act 13 Transportation**

Balance 1/1/20	316,153		
From PA	57,211		
Interest	1,984	Balance 12/31/20	375,348
<b>Total</b>	<b>375,348</b>	<b>Total</b>	<b>375,348</b>

**Operating Reserve Fund**

Balance 1/1/20	1,776,857		
Interest	11,899	Balance 12/31/20	1,788,756
<b>Total</b>	<b>1,788,756</b>	<b>Total</b>	<b>1,788,756</b>

**Tax Statement**

<b>Assessed Valuation</b>	<b>Current Tax Levy</b>		
Total Assessed	3,315,872,223	Real Estate Millage 6.750	
Exempt from Taxes	(1,248,584,835)		
Clean & Green	(199,180,736)	2020 RE Taxes Due	12,609,719
Taxable	<b>1,868,106,652</b>		

**Tioga County PA License Account**

Balance 1/1/20	4,957	To General Fund	6,576
Dog	27,869	To PA	113,550
Hunt	5,139		
Fish	865		
Pistol	48		
Anterless	81,984		
Bank Fees/Corrections	25	Balance 12/31/20	761
<b>Total</b>	<b>120,887</b>	<b>Total</b>	<b>120,887</b>

**Tioga County Antlerless Account**

Balance 1/1/20	0	To General Fund	11,585
Collections	93,679	To PA License Account	81,984
NSF Checks	(110)	Balance 12/31/20	0
<b>Total</b>	<b>93,569</b>	<b>Total</b>	<b>93,569</b>

**Tioga County Room Rental Excise Tax**

<i>5% tax collected to be used for the promoting of tourism</i>			
Balance 1/1/20	188,756	To General Fund	22,484
Collections	571,542	Interest to General Fund	428
Interest	399	Tioga Co. Visitor's Bureau	556,711
		Balance 12/31/20	181,074
<b>Total</b>	<b>760,697</b>	<b>Total</b>	<b>760,697</b>

<b>Public Defender</b>	<b><u>Actual</u></b> <b><u>12/31/20</u></b>	<b><u>Budget</u></b> <b><u>12/31/20</u></b>	<b><u>Actual</u></b> <b><u>12/31/19</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	101,739.29	115,220.00	110,637.83
Wages/Overtime	4,995.88	4,000.00	4,905.20
Wages/Non Retirement	4,844.04	1,125.00	984.38
Wages/Transcripts	0.00	1,500.00	787.50
FICA Employer Contribution	7,937.30	9,325.00	8,557.30
Retirement Employer	19,948.02	21,610.00	18,747.34
Health Insurance Premium	32,839.34	31,505.00	33,204.78
Dental	536.55	600.00	558.96
Eyeglasses	510.00	600.00	300.00
Life Insurance Premium	139.30	160.00	139.13
Unemployment Compensation Ins.	642.95	700.00	541.80
Workers Compensation Insurance	231.96	360.00	353.60
Dues, Conventions, Conferences	3,677.59	4,000.00	4,456.38
Materials and Supplies	2,947.66	2,000.00	2,169.27
Office Equipment Rental	22.63	25.00	23.87
PCORP PREM/GEN LIABILITY	710.42	1,000.00	791.71
Telephone	2,273.86	3,200.00	3,619.93
Postage	595.90	550.00	691.78
Publications & Updates	7,151.43	6,000.00	6,192.72
Travel and Lodging	47,820.87	5,200.00	5,537.45
Professional Services	107,461.11	130,500.00	120,794.10
Court Appointed Assist P.D.	28,150.63	10,000.00	3,710.00
Other Asst. Public Defender	280.70	0.00	0.00
Computer Support	465.00	125.00	136.63
Official Investigation	8,362.50	15,000.00	6,800.48
Purchase/Equipment under \$5000	2,971.45	4,000.00	0.00
Equipment Maintenance	649.19	500.00	575.08
<b>Total Expenses</b>	<b><u>387,905.57</u></b>	<b><u>368,805.00</u></b>	<b><u>335,217.22</u></b>

<b><u>Solicitor</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	52,145.60	52,146.00	50,626.94
FICA Employer Contribution	3,566.06	3,990.00	3,475.28
Retirement Employer	9,746.10	9,750.00	8,162.38
Health Insurance Premium	15,797.99	16,530.00	13,608.36
Dental	300.30	290.00	277.20
Eyeglasses	535.00	600.00	300.00
Life Insurance Premium	74.75	75.00	69.00
Unemployment Compensation Ins.	256.00	350.00	270.00
Workers Compensation Insurance	172.12	190.00	185.38
<b>Total Expenses</b>	<b><u>82,593.92</u></b>	<b><u>83,921.00</u></b>	<b><u>76,974.54</u></b>



	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Recorder of Deeds</u>	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/19</u>
<b>Revenues</b>			
Fees & Commissions	199,634.17	192,000.00	176,124.47
Photocopies	4,567.50	9,000.00	8,389.00
State Realty Tax Commissions	13,297.36	10,000.00	9,352.52
Local Realty Tax Commissions	26,640.01	19,000.00	20,797.89
<b>Total Revenues</b>	<b>244,139.04</b>	<b>230,000.00</b>	<b>214,663.88</b>
<b>Expenses</b>			
Wages/Regular	48,148.82	56,350.00	53,408.20
Wages/Non Retirement	58.93	1,500.00	900.00
FICA Employer Contribution	3,354.97	4,425.00	3,801.82
Retirement Employer	8,852.11	10,255.00	8,608.54
Health Insurance Premium	24,404.12	23,010.00	19,832.86
Dental	407.39	380.00	372.02
Eyeglasses	499.42	600.00	870.00
Life Insurance Premium	101.45	100.00	92.65
Unemployment Compensation Ins.	265.89	320.00	273.36
Worker's Compensation	473.34	495.00	479.07
Dues, Conventions, Conferences	625.00	1,500.00	1,437.77
Materials and Supplies	3,416.71	2,500.00	1,663.76
Office Equipment Rental	2,219.39	0.00	0.00
PCORP PREM/GEN LIABILITY	1,310.69	1,700.00	1,583.43
Telephone	1,512.69	1,300.00	1,403.50
Postage	610.00	1,000.00	500.00
Advertising	0.00	100.00	0.00
Records Duplication/Contracted	0.00	1,500.00	810.23
Travel & Lodging	0.00	500.00	115.50
Legal Expenses	0.00	1,000.00	0.00
Microfilming & Laminating	0.00	250.00	0.00
Computer Support	465.00	40.00	45.54
Purchase Equipment under \$5000	0.00	500.00	0.00
Equipment Maintenance	30,108.94	40,000.00	34,087.03
Other Miscellaneous Expenses	2,630.46	250.00	0.00
<b>Total Expenses</b>	<b>129,465.32</b>	<b>149,575.00</b>	<b>130,285.28</b>

<b>Register &amp; Recorder Trust Account</b>			
Balance 1/1/20	9,466	General Fund	253,208
Fees Collected	3,004,307	County Rec. Improvement Fund	10,448
		Recorder Improvement Fund	16,897
		PA	190,261
		Act 34	825
		State Transfer Tax	1,245,235
		Local Realty Tax	1,076,171
		Balance 12/31/20	220,728
<b>Total</b>	<b>3,013,773</b>	<b>Total</b>	<b>3,013,773</b>

<b>Recorder of Deeds Improvement Fund</b>			
<i>Money collected for office improvements</i>			
Balance 1/1/20	225,675	Supplies	15,486
Collections	17,877	Balance 12/31/20	228,066
<b>Total</b>	<b>243,552</b>	<b>Total</b>	<b>243,552</b>

<b>HR Courthouse</b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
	<b><u>12/31/20</u></b>	<b><u>12/31/20</u></b>	<b><u>12/31/19</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	80,583.95	80,350.00	71,539.94
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	5,924.19	6,235.00	5,332.59
Retirement Employer	15,060.59	15,020.00	11,537.74
Health Insurance Premium	22,850.98	21,190.00	19,475.28
Dental	602.90	580.00	551.16
Eyeglasses	884.00	750.00	1,198.00
Life Insurance Premium	150.08	150.00	124.75
Unemployment Compensation Ins.	517.66	700.00	558.13
Workers Compensation Insurance	111.85	125.00	112.69
Dues, Conventions, Conferences	835.00	1,300.00	1,238.74
PCORP PREM/GEN LIABILITY	0.00	500.00	0.00
Materials and Supplies	0.00	300.00	183.72
Advertising	0.00	50.00	0.00
Computer	465.00	0.00	0.00
Purchase/Equipment under \$5000	0.00	5,000.00	0.00
Other Miscellaneous Expenses	0.00	0.00	25.00
<b><u>Total Expenses</u></b>	<b><u>129,111.20</u></b>	<b><u>133,375.00</u></b>	<b><u>113,002.74</u></b>
<b><u>Human Resources Operations</u></b>			
<b><u>Total Expenses</u></b>			
Materials and Supplies	60.43	0.00	0.00
Pcorp Prem/Gen Liability	442.86	0.00	395.86
Postage	55.00	0.00	0.00
<b><u>Total Expenses</u></b>	<b><u>558.29</u></b>	<b><u>0.00</u></b>	<b><u>395.86</u></b>

<b>Planning, Zoning &amp; Development</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Subdivision Fees	2,309.00	3,500.00	3,720.90
Resource, Conservation & Development	4,800.13	0.00	8,377.53
<b>Total Revenues</b>	<b>7,109.13</b>	<b>3,500.00</b>	<b>12,098.43</b>
<b>Expenses</b>			
Wages/Regular	50,311.19	80,000.00	88,842.06
Wages/Overtime	151.49	0.00	0.00
Wages/Non Retirement	5,781.84	250.00	11,197.27
FICA Employer Contribution	3,923.26	6,140.00	7,410.97
Retirement Employer	9,408.22	8,500.00	14,376.15
Health Insurance Premium	19,038.64	29,800.00	19,556.88
Dental	447.42	615.00	591.14
Eyeglasses	372.00	600.00	0.00
Life Insurance Premium	111.37	95.00	147.09
Unemployment Compensation Ins.	595.16	1,000.00	1,091.99
Workers Compensation Insurance	104.21	375.00	330.93
Dues, Conventions, Conferences	345.00	1,600.00	1,500.30
Materials and Supplies	279.96	500.00	1,422.08
Telephone	2,257.61	3,200.00	3,101.62
Postage	143.50	500.00	487.00
Advertising	101.70	600.00	589.66
Auto Fuel	0.00	500.00	355.69
Travel and Lodging	0.00	2,000.00	1,568.41
Professional Services	75.60	250.00	55.12
Computer Support	465.00	125.00	162.53
Filing Fees	0.00	100.00	0.00
Purchase/Equipment under \$5000	2,276.30	3,500.00	0.00
Other Miscellaneous Expenses	0.00	100.00	190.00
State Grant/Special Project	0.00	0.00	498.13
PA Wilds Planning	1,500.00	1,500.00	1,500.00
<b>Total Expenses</b>	<b>97,689.47</b>	<b>141,850.00</b>	<b>154,975.02</b>
<b>GIS</b>			
<b>Total Revenues-Sale of Maps</b>	<b>3,591.09</b>	<b>6,800.00</b>	<b>4,849.67</b>
<b>Expenses</b>			
Wages/Regular	90,163.24	87,175.00	84,042.28
Wages/Non-Retirement	1,125.00	1,125.00	843.75
FICA-Employer Contribution	6,833.48	6,755.00	6,354.26
Retirement Employer	16,850.61	16,160.00	13,548.89
Health Insurance Premium	19,116.83	17,520.00	16,443.82
Dental	605.22	580.00	556.71
Eyeglasses	262.75	600.00	574.40
Life Insurance Premium	150.65	150.00	138.58
Unemployment Compensation Ins.	519.10	650.00	542.61
Workers Compensation Insurance	301.21	350.00	310.54
Dues, Conventions, Conferences	675.00	1,500.00	723.00
Materials and Supplies	0.00	1,500.00	0.00
Training	0.00	1,000.00	784.52
PCORP PREM/GEN LIABILITY	669.60	750.00	659.76
Telephone	2,693.33	850.00	935.22
Postage	68.50	75.00	7.25
Travel and Lodging	59.53	2,000.00	1,023.98
Contracted Services	6,308.83	3,000.00	0.00
Computer Support	465.00	1,000.00	216.62
Purchase/Equipment under \$5000	1,177.81	2,000.00	6,008.14
Equipment Maintenance	973.91	2,000.00	1,617.33
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<b>149,019.60</b>	<b>146,840.00</b>	<b>135,331.66</b>



<b>Risk Manager</b>	<b><u>Actual</u></b> <b><u>12/31/20</u></b>	<b><u>Budget</u></b> <b><u>12/31/20</u></b>	<b><u>Actual</u></b> <b><u>12/31/19</u></b>
<b><u>Revenues</u></b>			
PCORP Dividend Prior Years	0.00	40,000.00	0.00
PComp Dividend Prior Years	47,329.00	50,000.00	126,503.00
PComp Payroll Audit Prior Years	6,229.00	0.00	844.00
<b><u>Total Revenues</u></b>	<b><u>53,558.00</u></b>	<b><u>90,000.00</u></b>	<b><u>127,347.00</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	61,266.92	60,105.00	58,649.46
Wages/Non Retirement	928.13	1,125.00	965.63
FICA Employer Contribution	4,633.22	4,685.00	4,444.35
Retirement Employer	11,450.66	11,235.00	9,455.37
Health Insurance Premium	15,868.58	14,975.00	14,084.73
Dental	300.30	290.00	277.20
Eyeglasses	300.00	300.00	250.00
Life Insurance Premium	74.75	75.00	69.00
Unemployment Compensation Ins.	256.00	350.00	270.00
Workers Compensation Insurance	205.34	225.00	218.36
Dues, Conventions, Conferences	0.00	100.00	0.00
Training	0.00	1,000.00	598.00
Materials and Supplies	552.52	1,500.00	29.67
Postage	41.69	15.00	31.21
Auto Fuel	71.30	250.00	190.04
Travel and Lodging	0.00	1,000.00	716.06
Lease Agreement	0.00	0.00	130.00
<b><u>Total Expenses</u></b>	<b><u>95,949.41</u></b>	<b><u>97,230.00</u></b>	<b><u>90,379.08</u></b>
<b><u>HVAC</u></b>			
<b><u>Expenses</u></b>			
Materials and Supplies	1,416.09	6,000.00	3,454.38
Contracted Services	3,179.50	10,000.00	2,417.00
Purchase/Equipment under \$5000	0.00	6,000.00	429.00
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	42,062.43	30,000.00	19,507.63
<b><u>Total Expenses</u></b>	<b><u>46,658.02</u></b>	<b><u>53,000.00</u></b>	<b><u>25,808.01</u></b>

<b>Maintenance - Courthouse</b>	<b><u>Actual</u></b> <b><u>12/31/20</u></b>	<b><u>Budget</u></b> <b><u>12/31/20</u></b>	<b><u>Actual</u></b> <b><u>12/31/19</u></b>
<b>Revenues</b>			
State Reimbursement	2,339.64	0.00	0.00
Reimbursement/Misc	5,760.59	0.00	4445.25
<b>Total Revenues</b>	<b><u>8,100.23</u></b>	<b><u>0.00</u></b>	<b><u>4,445.25</u></b>
<b>Expenses</b>			
Wages Regular	51,331.07	50,000.00	47,889.14
Wages/Regular - DHS	832.70	0.00	0.00
FICA Employer Contribution	3,847.34	3,450.00	3,536.64
Retirement Employer	9,767.16	9,500.00	7,754.14
Health Insurance Premium	19,360.16	33,800.00	16,678.26
Dental	612.92	555.00	563.65
Eyeglasses	0.00	600.00	300.00
Life Insurance Premium	152.58	150.00	140.29
Unemployment Compensation Ins.	527.44	650.00	549.08
Workers Compensation Insurance	3,012.75	2,750.00	2,794.38
Training	0.00	2,500.00	0.00
Materials and Supplies	10,956.21	20,000.00	13,345.05
Misc Hardware	667.93	4,000.00	1,050.27
Maintenance/Cleaning Supplies	16,388.58	13,500.00	10,450.04
Utilities	112,441.99	120,000.00	124,020.62
PCORP PREM/GEN LIABILITY	3,346.42	13,000.00	12,265.62
Telephone	2,189.25	4,500.00	3,046.23
Auto Fuel	916.49	2,700.00	1,129.11
Auto Maintenance	1,484.99	5,000.00	3,441.70
Lease Agreement	15,787.70	9,350.00	8,561.08
Contracted Services	35,294.18	53,250.00	30,493.41
Building and Land Repairs	65,620.92	100,000.00	56,992.11
Purchase/Equipment under \$5000	652.35	7,000.00	1,747.93
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	8,192.77	10,000.00	5,077.94
Other Miscellaneous Expenses	489.68	2,500.00	675.36
Reimburse DHS/In House Service	0.00	197,000.00	234,886.19
<b>Total Expenses</b>	<b><u>363,873.58</u></b>	<b><u>670,755.00</u></b>	<b><u>587,388.24</u></b>

<u>Records Retention</u>	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Expenses</b>			
Wages/Regular	36,857.83	36,620.00	35,656.06
FICA Employer Contribution	2,744.18	2,805.00	2,657.67
Retirement Employer	6,887.93	6,845.00	5,748.26
Health Insurance Premium	9,631.38	8,760.00	8,277.41
Dental	304.92	290.00	279.66
Eyeglasses	299.00	775.00	580.00
Life Insurance Premium	75.90	75.00	69.62
Unemployment Compensation Ins.	263.77	310.00	272.46
Workers Compensation Insurance	49.72	60.00	54.43
Materials and Supplies	3,280.70	10,000.00	7,448.00
Telephone	1,466.48	1,450.00	1,508.69
Postage	88.55	100.00	40.80
Computer Support	1,067.00	0.00	0.00
Contracted Services	2,700.58	3,000.00	4,176.68
Purchase/Equipment Under \$5000.	0.00	1,000.00	4,698.04
Equipment & Other Fixed Assets	0.00	10,000.00	0.00
Equipment Maintenance	0.00	1,000.00	113.00
Other Miscellaneous Expenses	0.00	500.00	0.00
<b>Total Expenses</b>	<b>65,717.94</b>	<b>83,590.00</b>	<b>71,580.78</b>

**Information Technology - CH**

<b>Expenses</b>			
Wages/Regular	88,928.89	49,685.00	48,849.74
Wages/Overtime	71.68	750.00	469.60
FICA Employer Contribution	6,751.84	3,860.00	3,701.20
Retirement Employer	16,635.98	9,430.00	7,944.92
Health Insurance Premium	14,344.46	8,760.00	8,273.02
Dental	580.08	290.00	279.51
Eyeglasses	265.00	700.00	532.00
Life Insurance Premium	155.90	75.00	69.58
Unemployment Compensation Ins	790.93	300.00	274.95
Workers Compensation Insurance	169.40	80.00	75.23
Training	0.00	200.00	121.55
Materials and Supplies	1,058.88	2,000.00	1,698.52
PCorp	678.83	1,200.00	1,042.42
Guest Wifi	620.00	0.00	0.00
Telephone	6,886.58	1,600.00	3,849.88
Travel and Lodging	146.30	50.00	70.95
Computer Support	1,748.96	12,000.00	8,450.26
Purchase/Equipment under \$5000	2,539.03	10,000.00	7,859.48
Equipment & Other Fixed Assets	0.00	10,000.00	5,186.74
Other Miscellaneous Expenses	98.52	900.00	660.65
Reimburse DHS/In House Service	0.00	57,750.00	57,424.84
<b>Total Expenses</b>	<b>142,471.26</b>	<b>169,630.00</b>	<b>156,835.04</b>

**Information Technology - DHS**

<b>Total Expenses-Travel &amp; Lodging</b>	<b>46.20</b>	<b>0.00</b>	<b>0.00</b>
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	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Court of Common Pleas</u>	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/19</u>
<b>Revenues</b>			
State Jury Compensation Reimb	0.00	0.00	350.18
State Reimb Grant - Court	51,180.00	45,000.00	48,367.00
Transcripts	1,576.25	2,500.00	2,875.25
Misc Income	434.00	0.00	0.00
<b>Total Revenues</b>	<b>53,190.25</b>	<b>47,500.00</b>	<b>51,592.43</b>
<b>Expenses</b>			
Wages/Regular	187,815.86	221,410.00	176,686.24
Wages/Overtime	0.00	0.00	6.61
Wages/Non Retirement	1,125.00	1,125.00	9,484.25
Wages/Transcripts	8,586.00	10,000.00	7,179.50
FICA Employer Contribution	14,317.03	17,800.00	14,084.51
Retirement Employer	36,531.41	43,250.00	29,823.33
Health Insurance Premium	56,240.48	69,000.00	53,951.95
Dental	1,501.58	1,730.00	1,469.15
Eyeglasses	835.00	750.00	816.84
Life Insurance Premium	373.78	450.00	371.46
Unemployment Compensation Ins.	1,264.05	2,200.00	2,176.16
Workers Compensation Insurance	1,961.88	2,100.00	2,026.44
Dues, Conventions, Conferences	175.00	3,500.00	1,155.00
Training	(160.96)	6,000.00	2,061.26
Materials and Supplies	4,523.19	6,500.00	4,882.57
Office Equipment Rental	409.70	950.00	904.98
PCORP PREM/GEN LIABILITY	3,285.35	1,650.00	1,583.43
Telephone	8,061.67	8,000.00	7,749.71
Postage	4,574.02	9,500.00	6,942.99
Photocopies	1,463.13	2,400.00	1,276.74
Travel and Lodging	(2,858.32)	5,000.00	4,155.85
Professional Services	3,430.00	5,000.00	1,346.12
Court Appointed Council	36,528.96	90,000.00	59,758.50
Arbitration	1,353.75	2,500.00	1,275.00
Court Ordered Psychology	4,592.50	2,500.00	1,830.00
Jury Fees and Expenses	3,688.29	15,000.00	13,892.18
Guirdian Ad Litem	73,517.59	65,000.00	57,461.58
Court Master	48,354.75	45,000.00	41,880.25
Court Appointed-Dependency	66,837.07	20,000.00	11,333.85
Computer Support	5,640.00	8,000.00	5,103.59
Purchase/Equipment under \$5000	1,692.60	7,000.00	11,760.75
Equipment & Other Fixed Assets	0.00	5,000.00	1,259.00
Equipment Maintenance	8,116.96	2,000.00	1,605.52
Other Miscellaneous Expenses	0.00	500.00	0.00
Transcripts	0.00	500.00	0.00
<b>Total Expenses</b>	<b>583,777.32</b>	<b>681,315.00</b>	<b>537,295.31</b>
<b>Canine Program</b>			
<b>Expenses</b>	<b>1,296.40</b>	<b>2,000.00</b>	<b>636.58</b>

	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>DJ-Operations - Expenses</b>			
PCORP	1927.43	2,500.00	2,243.19
Equipment & Other Fixed Assets	0.00	7,000.00	6,900.00
<b>Total Expenses</b>	<u>1,927.43</u>	<u>9,500.00</u>	<u>9,143.19</u>
<b>DJ - Elkland</b>			
<b>Revenues</b>			
Fines District Justice-Elkland	625.00	0.00	331.10
Costs and Fees	25,882.14	27,000.00	37,689.81
<b>Total Revenues</b>	<u>26,507.14</u>	<u>27,000.00</u>	<u>38,020.91</u>
<b>Expenses</b>			
Wages	74,496.33	73,380.00	71,514.06
FICA Employer Contribution	5,996.51	5,615.00	5,748.52
Retirement Employer	13,917.56	13,715.00	11,547.70
Health Insurance Premium	3,891.84	4,270.00	3,712.76
Dental	609.60	650.00	558.80
Eyeglasses	1,085.00	1,200.00	900.00
Life Insurance Premium	151.74	170.00	139.10
Unemployment Compensation Ins.	528.75	650.00	546.52
Workers Compensation Insurance	105.68	250.00	114.77
Dues, Conventions, Conferences	50.00	500.00	290.00
Materials and Supplies	3,738.34	5,500.00	4,643.29
Utilities	3,463.88	3,600.00	3,669.39
Telephone	6,411.93	5,500.00	6,108.12
Postage	6,989.04	6,000.00	5,618.82
Publications & Updates	484.10	500.00	310.69
Photo Copies	204.00	800.00	1,058.10
Travel and Lodging	59.93	1,000.00	658.00
Computer Support	465.00	0.00	0.00
Contracted Services	4,457.00	4,000.00	3,780.00
Building and Land Repair	545.00	1,000.00	306.58
Purchase/Equipment under \$5000	3,359.70	8,240.00	4,069.60
Equipment Maintenance	2,194.48	150.00	0.00
Other Miscellaneous Expenses	21.50	100.00	82.00
Transfer out of Escheats	0.00	0.00	(222.22)
<b>Total Expenses</b>	<u>133,226.91</u>	<u>136,790.00</u>	<u>125,154.60</u>

<b>DJ Edgcomb Checking Account</b>			
Balance 1/1/20	12,023	Paid State	171,664
Collections	226,956	Paid County	35,696
		Townships & Boros	18,187
		Paid Others	9,804
		O/S Checks	(414)
		Balance 12/31/20	4,042
<b>Total</b>	<u>238,979</u>	<b>Total</b>	<u>238,979</u>

<u>DJ - Wellsboro</u>	<u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Revenues</b>			
Fines District Justice-Wellsboro	1,114.69	2,000.00	2,716.69
Costs and Fees	29,704.91	38,000.00	42,436.92
<b>Total Revenues</b>	<b>30,819.60</b>	<b>40,000.00</b>	<b>45,153.61</b>
<b>Expenses</b>			
Wages Regular	67,847.52	66,310.00	64,623.60
Wages/Non Retirement	1,031.25	1,125.00	1,125.00
FICA Employer Contribution	5,463.65	5,160.00	5,206.14
Retirement Employer	12,675.18	12,400.00	10,438.09
Health Insurance Premium	3,891.84	4,270.00	3,712.76
Dental	609.50	580.00	558.80
Eyeglasses	600.00	600.00	461.80
Life Insurance Premium	151.74	150.00	139.10
Unemployment Compensation Ins.	527.36	630.00	545.78
Workers Compensation Insurance	98.36	115.00	106.06
Dues, Conventions, Conferences	50.00	500.00	290.00
Materials and Supplies	2,665.27	2,000.00	2,360.32
Office Equipment Rental	208.24	350.00	298.44
Telephone	2,582.01	3,250.00	3,075.40
Postage	3,790.95	4,600.00	4,407.76
Publications & Updates	593.34	1,000.00	415.60
Photocopies	387.57	700.00	421.87
Travel and Lodging	0.00	1,500.00	1,059.16
Computer Support	465.00	0.00	0.00
Purchase/Equipment under \$5000	4,756.61	7,360.00	236.11
Equipment Maintenance	2,194.48	150.00	0.00
Copy Contract	271.87	0.00	0.00
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<b>110,861.74</b>	<b>112,850.00</b>	<b>99,481.79</b>

<b>DJ Repard Checking Account</b>			
Balance 1/1/20	15,943	General Fund	38,665
Collections	218,709	PA	160,956
Deposit Adjustment	(102)	Townships & Boros	19,925
Returned Checks	(444)	Restitution	7,953
		O/S Checks	140
		Balance 12/31/20	6,467
<b>Total</b>	<b>234,106</b>	<b>Total</b>	<b>234,106</b>



<b>DJ - Mansfield</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Fines District Justice-Mansfield	3,234.89	1,500.00	3,153.02
Costs and Fees	35,292.67	48,000.00	48,538.24
Transfer to Escheats	95.50	0.00	0.00
<b>Total Revenues</b>	<b>38,623.06</b>	<b>49,500.00</b>	<b>51,691.26</b>
<b>Expenses</b>			
Wages/Regular	67,274.10	65,625.00	63,957.96
Wages/Non Retirement	3,999.87	2,250.00	1,553.91
FICA Employer Contribution	4,826.36	5,195.00	4,586.51
Retirement Employer	12,570.74	12,265.00	10,308.66
Health Insurance Premium	37,400.24	28,745.00	27,292.97
Dental	632.94	580.00	559.02
Eyeglasses	287.00	600.00	85.00
Life Insurance Premium	157.55	150.00	139.16
Unemployment Compensation Ins.	775.17	655.00	545.65
Workers Compensation Insurance	96.25	160.00	99.93
Dues, Conventions, Conferences	50.00	1,000.00	20.00
Materials and Supplies	3,191.25	8,500.00	9,075.44
Utilities	3,793.46	3,500.00	3,168.01
Telephone	4,975.67	5,500.00	4,986.75
Postage & Photocopies	8,713.78	7,700.00	7,286.97
Publications & Updates	4,390.25	500.00	551.75
Purchase/Equipment Under \$5000	3,628.00	8,240.00	0.00
Contracted Services	4,643.08	3,650.00	4,362.60
Equipment Maintenance	2,194.47	0.00	0.00
Computer Support	465.00	0.00	0.00
Other Miscellaneous Expenses	989.67	1,000.00	432.44
Security	0.00	1,000.00	0.00
<b>Total Expenses</b>	<b>165,054.85</b>	<b>156,815.00</b>	<b>139,012.73</b>
<b>Constables</b>			
<b>Revenues</b>			
Reimbursement of Constable Service	14,374.30	20,500.00	20,370.96
<b>Expenses-Fees and Mileage</b>	<b>22,093.02</b>	<b>25,600.00</b>	<b>28,009.84</b>
<b>Law Library</b>			
<b>Expenses-Legal Publications</b>	<b>61,792.44</b>	<b>77,000.00</b>	<b>83,385.77</b>

<b>DJ Cummings Checking Account</b>			
Balance 1/1/20	11,396	Paid State	222,279
Collections	301,812	Paid County	43,743
Returned Checks	(170)	Paid Township/Boros	26,188
		Paid Others	12,227
		Balance 12/31/20	8,601
<b>Total</b>	<b>313,038</b>	<b>Total</b>	<b>313,038</b>

<b>Domestic Relations</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Total Revenues- Other Gvt'l Funds</b>	<u>0.00</u>	<u>330,500.00</u>	<u>0.00</u>
<b>Expenses</b>			
Wages/Regular	319,024.56	320,525.00	285,936.59
Wages/Non Retirement	4,029.75	5,250.00	4,737.10
FICA Employer Contribution	23,348.69	24,925.00	21,712.83
Retirement Employer	59,619.78	60,000.00	46,100.33
Health Insurance Premium	110,219.10	94,530.00	74,103.32
Dental	2,097.48	2,020.00	1,867.81
Eyeglasses	855.00	1,000.00	736.00
Life Insurance Premium	522.10	525.00	464.95
Unemployment Compensation Ins.	1,819.36	2,450.00	1,880.85
Workers Compensation Insurance	3,014.15	2,700.00	2,770.86
Dues, Conventions, Conferences	(185.00)	2,500.00	855.00
Materials and Supplies	6,302.35	4,000.00	5,589.72
Form Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	514.98	2,000.00	(1,380.62)
PCORP PREM/GEN LIABILITY	2,327.07	4,500.00	4,354.43
Telephone	12,396.69	11,100.00	11,209.72
Postage	5,584.30	7,000.00	5,906.82
Travel and Lodging	3,372.16	7,000.00	6,469.52
IV-D Legal Services	4,717.50	5,000.00	3,680.50
Computer Support	465.00	200.00	136.63
Sheriff's Contract for Svcs	0.00	3,000.00	1,160.00
Materials Drawn from Private Sources	486.08	1,000.00	65.99
Cost of Printing - Private	0.00	500.00	0.00
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	453.35	2,000.00	606.40
Court Related Costs	672.65	1,000.00	852.81
Purchase/ Equipment Under \$5000.	5,682.11	3,000.00	3,316.95
Equipment & Other Fixed Assets	667.48	5,000.00	0.00
Equipment Maintenance	5,885.33	3,500.00	2,554.37
Other Miscellaneous Expenses	0.00	2,000.00	0.00
Lease Agreement	2,378.48	2,700.00	2,195.47
<b>Total Expenses</b>	<u>576,270.50</u>	<u>581,525.00</u>	<u>487,884.35</u>

<b>Domestic Relations Incentives</b>			
Balance 1/1/20	751,663		
From PA	82,277		
Interest	1,177	Balance 12/31/20	835,117
Total	<u>835,117</u>	Total	<u>835,117</u>

<b>Domestic Relations PASCDU</b>			
<i>PA State Collection &amp; Disbursement Unit</i>			
Balance 1/1/20	15,494	To PASCDU	376,042
Collections	363,376	Balance 12/31/20	2,828
Total	<u>378,870</u>	Total	<u>378,870</u>

<b>Domestic Relations IV-D</b>			
Balance 1/1/20	258,987		
PA Reimbursement	345,040		
DRO Special Acct.	5,056		
Interest	1,313	Balance 12/31/20	610,396
Total	<u>610,396</u>	Total	<u>610,396</u>

<b>Domestic Relations Special Account</b>			
Balance 1/1/20	16,976	To General Fund	5,056
Support/Fees	5,452	DRAP	215
Reimbursement	215	Refund	192
		Training	200
		Balance 12/31/20	16,980
Total	<u>22,643</u>	Total	<u>22,643</u>

<b>Domestic Relations Special Account Money Market</b>			
Balance 1/1/20	4,842		
Interest	2	Balance 12/31/20	4,844
Total	<u>4,844</u>	Total	<u>4,844</u>

	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Clerk of Courts</b>			
<b>Revenues</b> -Commissions	24,334.12	19,000.00	21,292.27
<b>Expenses</b>			
Wages/Regular	39,828.56	58,300.00	45,820.76
Wages/Non Retirement	0.00	0.00	577.25
FICA Employer Contribution	2,992.12	4,460.00	3,481.61
Retirement Employer	7,443.55	10,900.00	7,385.52
Health Insurance Premium	7,041.22	18,750.00	7,881.46
Dental	222.92	435.00	266.81
Eyeglasses	82.78	600.00	0.00
Life Insurance Premium	55.58	115.00	66.53
Unemployment Compensation Ins.	120.07	200.00	134.21
Workers Compensation Insurance	662.76	700.00	661.96
Dues, Conventions, Conferences	312.50	500.00	752.44
Materials and Supplies	2,274.41	2,500.00	2,914.19
Telephone	1,214.90	1,100.00	1,126.12
Postage	1,250.00	750.00	1,275.00
Records Duplication/Contracted	0.00	50.00	0.00
Publications & Updates	337.21	275.00	215.50
Legal Expense	250.00	250.00	250.00
Computer Support	5,955.00	2,000.00	4,147.63
Purchase/Equipment under \$5000	0.00	0.00	349.50
Equipment Maintenance	487.50	500.00	582.49
Other Miscellaneous Expenses	25.00	30.00	25.00
<b>Total Expenses</b>	<u>70,556.08</u>	<u>102,415.00</u>	<u>77,913.98</u>

**Coroner**

<b>Expenses</b>			
Wages/Regular	26,898.82	26,900.00	26,115.18
FICA Employer Contribution	2,178.01	2,060.00	1,997.58
Retirement Employer	5,093.75	5,100.00	0.00
Health Insurance Premium	1,225.00	1,200.00	0.00
Eyeglasses	599.00	300.00	0.00
Dental	0.00	300.00	0.00
Unemployment Compensation	265.52	0.00	0.00
Life Insurance Premium	76.67	75.00	8.28
Workers Compensation Insurance	545.22	520.00	504.40
Dues, Conventions, Conferences	(60.00)	2,000.00	1,475.00
Materials and Supplies	561.37	1,500.00	1,284.66
Telephone	931.75	500.00	654.00
Travel and Lodging	2,378.82	1,500.00	1,352.15
Post Mortem Expenses	32,093.00	25,000.00	24,346.33
Removal of Bodies	12,525.00	9,500.00	6,945.00
Assist Coroner Reports	5,271.70	5,000.00	4,901.71
Other Miscellaneous Expenses	61.57	25.00	0.00
<b>Total Expenses</b>	<u>90,645.20</u>	<u>81,480.00</u>	<u>69,584.29</u>

**Tioga County Clerk of Courts Special Account**

Balance 1/1/20	9,530	Refunds	4,365
Collections	300	Commissioners	60
		Balance 12/31/20	5,405
<b>Total</b>	<u>9,830</u>	<b>Total</b>	<u>9,830</u>

**Clerk Automation Project**

Balance 1/1/20	13,542		
Collections	1,835		
Interest	7	Balance 12/31/20	15,384
<b>Total</b>	<u>15,384</u>	<b>Total</b>	<u>15,384</u>

**Tioga County Clerk of Courts-Court Ordered Account**

Balance 1/1/20	48,524	Withdrawals	15,610
Interest	11	Balance 12/31/20	32,925
<b>Total</b>	<u>48,535</u>	<b>Total</b>	<u>48,535</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Victim Witness Program</b>	<b>12/31/20</b>	<b>12/31/20</b>	<b>12/31/19</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	51,894.28	51,050.00	50,001.18
FICA Employer Contribution	3,453.90	3,905.00	3,425.75
Retirement Employer	9,451.58	9,315.00	8,060.61
Health Insurance Premium	15,215.75	16,530.00	13,751.16
Dental	289.23	290.00	278.99
Eyeglasses	0.00	3,000.00	2,739.00
Life Insurance Premium	71.99	75.00	69.45
Unemployment Compensation Ins.	231.90	325.00	273.59
Workers Compensation Insurance	68.18	80.00	76.47
Training	0.00	200.00	305.99
Travel and Lodging	0.00	400.00	360.92
<b>Total Expenses</b>	<u>80,676.81</u>	<u>85,170.00</u>	<u>79,343.11</u>
<b>Clerk of Orphans' Court</b>			
<b>Revenues-Fees</b>	<u>18,762.50</u>	<u>16,000.00</u>	<u>17,313.50</u>
<b>Expenses</b>			
Wages/Regular	51,258.18	50,700.00	49,375.90
Wages/Non Retirement	450.00	1,125.00	813.45
FICA Employer Contribution	3,863.10	3,965.00	3,766.66
Retirement Employer	9,579.34	9,500.00	7,959.95
Health Insurance Premium	16,652.03	15,370.00	14,324.61
Dental	405.02	385.00	372.04
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	100.86	100.00	92.65
Unemployment Compensation Ins.	262.14	350.00	272.64
Workers Compensation Insurance	477.71	500.00	472.48
Dues, Convention, Conferences	312.50	1,000.00	700.22
Material & Supplies	0.00	500.00	307.06
Telephone	879.89	650.00	584.78
Advertising & Postage	1,381.12	1,530.00	664.39
Publications & Updates	0.00	100.00	0.00
Legal Expense	0.00	100.00	0.00
Computer Support	465.00	50.00	45.54
Equipment Maintenance	0.00	2,100.00	2,047.49
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<u>86,086.89</u>	<u>88,725.00</u>	<u>81,799.86</u>

<b>Act 34</b>			
<i>Adoption Therapy Fund</i>			
Balance 1/1/20		29,450	
Collections		825	
Interest		99	
	Total	<u>30,374</u>	Balance 12/31/20
			<u>30,374</u>

<b>District Attorney</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Act 57	118,419.60	100,000.00	0.00
Misc Income	0.00	0.00	1,500.00
<b>Total Revenue</b>	<b>118,419.60</b>	<b>100,000.00</b>	<b>1,500.00</b>
<b>Expenses</b>			
Wages Regular	390,253.74	400,000.00	385,560.62
Wages/Non Retirement	6,706.26	0.00	550.00
Wages/Transcripts	0.00	1,000.00	0.00
FICA Employer Contribution	27,163.80	30,680.00	26,345.10
Retirement Employer	72,940.10	72,210.00	62,287.61
Health Insurance Premium	43,622.61	46,120.00	34,959.81
Dental	1,205.40	1,440.00	1,124.85
Eyeglasses	4,529.00	1,200.00	1,200.00
Life Insurance Premium	348.66	375.00	351.21
Unemployment Compensation Ins.	1,199.97	1,400.00	1,116.41
Workers Compensation Insurance	8,078.96	8,500.00	8,425.39
Dues, Conventions, Conferences	6,697.00	12,000.00	5,181.16
Training	(480.00)	2,500.00	1,461.01
Uniforms	11.65	500.00	334.87
Materials and Supplies	3,052.98	3,500.00	2,624.99
Office Equipment Rental	40.65	65.00	48.38
Food	148.88	500.00	553.65
Pcorp /Gen Liability	2,991.57	2,600.00	2,507.10
Telephone	5,083.93	5,500.00	5,077.01
Postage	608.30	1,000.00	600.18
Publications & Updates	1,936.63	2,500.00	1,975.82
Auto Fuel	1,620.15	2,500.00	2,057.50
Auto Maintenance	856.71	1,500.00	1,104.79
Travel and Lodging	593.29	2,500.00	775.85
Professional Services	19,112.50	5,000.00	2,500.00
Computer Support	465.00	125.00	136.63
Witness Fees	0.00	1,000.00	138.70
Extradition	1,357.50	3,500.00	0.00
Official Investigation	474.75	1,500.00	0.00
Witness Mileage & Expense	0.00	500.00	0.00
Purchase/Equipment under \$5000	10,493.58	13,000.00	545.89
Equipment & Other Fixed Assets	296.62	2,500.00	0.00
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	0.00	500.00	0.00
Lease Agreement	10,884.43	12,200.00	10,877.32
<b>Total Expenses</b>	<b>622,294.62</b>	<b>640,165.00</b>	<b>560,421.85</b>

<b>District Attorney Special Fund</b>			
Balance 1/1/20	441	Medical Supplies	11,775
Probation	13,453	Donation/Publication	74
		Balance 12/31/20	2,045
<b>Total</b>	<b>13,894</b>	<b>Total</b>	<b>13,894</b>

<b>District Attorney Asset Forfeiture</b>			
<i>Collection of seized property/cash</i>			
Balance 1/1/20	961	Petition Filing	155
Forfeited property	9,935	Balance 12/31/20	10,741
<b>Total</b>	<b>10,896</b>	<b>Total</b>	<b>10,896</b>



<u>Prothonotary</u>	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Revenues-Fees</b>	<u>95,789.66</u>	<u>110,000.00</u>	<u>128,629.96</u>
<b>Expenses</b>			
Wages/Regular	70,483.10	60,000.00	65,743.68
Wages/Non Retirement	407.88	0.00	577.24
FICA Employer Contribution	5,219.64	4,590.00	4,988.52
Retirement Employer	13,172.77	10,900.00	10,598.20
Health Insurance Premium	23,084.79	18,750.00	14,215.09
Dental	639.14	435.00	545.54
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	159.00	115.00	135.68
Unemployment Compensation Ins.	895.16	700.00	680.49
Workers Compensation Insurance	704.69	700.00	692.69
Dues, Conventions, Conferences	312.50	500.00	757.43
Materials and Supplies	2,274.53	2,900.00	2,941.25
Office Equipment Rental	5.27	60.00	29.27
PCorp Prem/Gen Liability	969.50	1,400.00	1,319.53
Telephone	1,214.94	1,100.00	1,126.12
Postage	1,826.95	2,100.00	2,445.90
Publications & Updates	337.22	350.00	215.50
Legal Expense	146.48	250.00	250.00
Computer Support	5,955.00	2,000.00	4,147.62
Purchase/Equipment under \$5000	5,975.55	6,500.00	312.00
Equipment Maintenance	5,341.96	500.00	619.99
Other Miscellaneous Expenses	25.00	25.00	25.00
<b>Total Expenses</b>	<u>139,151.07</u>	<u>114,475.00</u>	<u>112,366.74</u>

**Register of Wills**

<u>Revenues</u>			
Fees	37,948.00	41,000.00	45,457.00
Inheritance Tax Commissions	24,572.38	30,000.00	32,548.58
<b>Total Revenue</b>	<u>62,520.38</u>	<u>71,000.00</u>	<u>78,005.58</u>
<b>Expenses</b>			
Wages/Regular	46,865.84	47,200.00	45,843.34
FICA Employer Contribution	3,542.47	3,610.00	3,454.08
Retirement Employer	8,758.82	8,825.00	7,391.66
Health Insurance Premium	23,004.82	21,590.00	16,038.96
Dental	402.59	380.00	371.91
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	100.12	100.00	92.50
Unemployment Compensation Ins.	257.99	320.00	272.13
Workers Compensation Insurance	471.19	480.00	465.84
Dues, Conventions, Conferences	312.50	1,250.00	1,117.82
Materials and Supplies	267.00	400.00	784.56
Telephone	755.89	650.00	584.78
Postage	0.00	25.00	0.00
Travel and Lodging	0.00	200.00	99.00
Legal Expense	0.00	175.00	0.00
Computer Support	465.00	40.00	45.54
Other Miscellaneous Expenses	0.00	100.00	0.00
<b>Total Expenses</b>	<u>85,204.23</u>	<u>85,945.00</u>	<u>76,562.12</u>

**Tioga County Prothonotary**

Balance 1/1/20	8,883	To General Fund	99,611
Collections	130,741	To PA	27,546
Interest	5	To PAF	4,904
		To AOPC	726
		Misc/Ret'd Checks	18
		Balance 12/31/20	6,824
<b>Total</b>	<u>139,629</u>	<b>Total</b>	<u>139,629</u>

**Prothonotary Automation Fund**

<u>Money collected for office improvements</u>			
Balance 1/1/20	54,023	Purchases	1,304
Fees Collected	4,905		
Interest	28	Balance 12/31/20	57,652
<b>Total</b>	<u>58,956</u>	<b>Total</b>	<u>58,956</u>



<b>Sheriff</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>12/31/20</b>	<b>12/31/20</b>	<b>12/31/19</b>
<b>Revenues</b>			
Fines	5,698.79	4,900.00	4,702.56
Fees	65,383.99	65,000.00	74,160.63
<b>Total Revenues</b>	<b>71,082.78</b>	<b>69,900.00</b>	<b>78,863.19</b>
<b>Expenses</b>			
Wages/Regular	367,122.55	398,705.00	373,573.26
Wages/Overtime	4,639.38	2,500.00	555.34
Wages/Non Retirement	1,042.08	500.00	251.60
FICA Employer Contribution	27,367.12	30,750.00	28,247.58
Retirement Employer	69,474.37	74,520.00	60,297.20
Health Insurance Premium	92,972.25	84,885.00	61,377.65
Dental	2,497.27	3,145.00	2,152.76
Eyeglasses	1,455.69	1,200.00	1,425.00
Life Insurance Premium	697.36	825.00	673.23
Unemployment Compensation Ins.	2,664.45	3,510.00	2,737.56
Workers Compensation Insurance	12,325.04	14,220.00	13,103.78
Dues, Conventions, Conferences	1,395.38	3,500.00	3,363.20
Training	4,344.98	7,000.00	4,562.15
Uniforms and Badges	4,011.68	6,000.00	4,840.16
Materials and Supplies	5,002.36	6,000.00	4,293.24
Office Equipment Rental	1,836.72	1,800.00	919.83
PCorp	12,060.58	9,500.00	9,236.68
Telephone	5,730.59	5,600.00	5,385.04
Postage	1,860.47	1,600.00	1,027.44
Auto Fuel	4,124.53	7,000.00	5,602.42
Auto Maintenance	2,258.53	9,000.00	6,199.90
Travel and Lodging	2,977.03	3,000.00	3,033.76
Transport of Prisoners	479.67	500.00	344.42
Legal Expense	3,000.00	4,500.00	3,000.00
Contracted Services	508.02	3,500.00	8,632.81
Computer Support	465.00	300.00	136.63
Automatic Data Processing	7,099.00	4,000.00	0.00
Photo Supplies	141.74	500.00	0.00
Purchase/Equipment under \$5000	10,459.30	15,000.00	18,542.48
Equipment & Other Fixed Assets	0.00	29,000.00	0.00
Equipment Maintenance	240.00	2,000.00	283.50
Other Miscellaneous Expenses	574.40	500.00	390.85
<b>Total Expenses</b>	<b>650,827.54</b>	<b>734,560.00</b>	<b>624,189.47</b>
<b>Security</b>			
<b>Expenses</b>			
Training	0.00	1,500.00	1,466.84
Materials and Supplies	22.78	1,000.00	926.39
Purchase/Equipment under \$5000	4,823.23	9,000.00	4,000.00
Equipment & Other Fixed Assets	337.50	8,000.00	6,646.41
Equipment Maintenance	1,293.75	3,000.00	400.00
<b>Total Expenses</b>	<b>6,477.26</b>	<b>22,500.00</b>	<b>13,439.64</b>

<b>Sheriff's Office Checking and Surcharge</b>			
Checking 1/1/20	38,975	To General Fund	65,138
Surcharge 1/1/20	1,717	To Surcharge Account	5,320
Surcharge Interest	1	To PA For Surcharge	5,880
Fees	161,469	To PA for Permits	1,835
Permits to Carry	37,412	Advertising	16,695
Photos	0	Refunds	54,397
License to Sell Permits	798	Costs	69,288
Surcharge	5,320	Miscellaneous	40
Parking Tickets	5	Checking 12/31/20	25,946
		Surcharge 12/31/20	1,158
<b>Total</b>	<b>245,697</b>	<b>Total</b>	<b>245,697</b>

<b>Sheriff's Office Equipment Fund</b>			
Balance 1/1/20	3,553	To General Fund	1,856
Donations	6,652		
Reimbursement	580		
Calendar Proceeds	4,500		
Interest	3	Balance 12/31/20	13,432
<b>Total</b>	<b>15,288</b>	<b>Total</b>	<b>15,288</b>

<b>County Prison</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
State Reimb/Annual Agreement	2,500.00	1,875.00	2,500.00
Maint Pymts from Counties	95,993.40	54,000.00	74,676.37
D.U.I. Program	10,686.17	9,000.00	9,279.81
Tioga Co Prison Room & Board	2,473.21	6,000.00	5,817.26
SS Reward	1,200.00	3,000.00	3,600.00
Misc Income	3,953.20	0.00	3,855.96
<b>Total Revenues</b>	<b>116,805.98</b>	<b>73,875.00</b>	<b>99,729.40</b>
<b>Expenses</b>			
Wages Regular	1,319,284.75	1,267,100.00	1,256,794.47
Wages/Overtime	47,212.53	50,000.00	48,088.47
Wages/Non Retirement	300,454.90	290,000.00	298,587.24
FICA Employer Contribution	124,208.66	123,710.00	120,920.38
Retirement Employer	255,546.66	255,500.00	210,811.84
Health Insurance Premium	310,289.51	308,630.00	250,442.09
Dental	8,476.03	8,350.00	7,609.29
Eyeglasses	7,027.00	7,150.00	5,945.00
Life Insurance Premium	2,073.13	2,095.00	1,823.51
Unemployment Compensation Ins.	11,741.76	13,500.00	12,381.41
Workers Compensation Insurance	69,721.84	68,385.00	71,343.53
Dues, Conventions, Conferences	1,430.00	2,000.00	1,938.44
Staff Development	3,190.00	5,000.00	3,757.23
Uniforms and Badges	6,596.04	4,500.00	6,490.68
Volunteer Program	(109.00)	350.00	967.00
Materials and Supplies	6,241.15	5,000.00	5,928.97
Medical and Drug Supplies	5,421.22	11,000.00	16,904.64
Laundry and Supplies	2,521.51	4,000.00	5,035.87
Housekeeping/Kitchen Supplies	26,240.42	21,550.00	21,858.62
Clothing	2,766.44	4,000.00	6,301.20
Personal Items	7,727.21	6,000.00	9,923.04
Collection Expense	0.00	250.00	184.78
Utilities	126,266.48	126,000.00	139,533.80
Pcorp /Gen Liability	54,063.75	42,500.00	42,224.80
Contracted Housekeeping/Mtnce	0.00	0.00	38.63
Deductible Reimbursement	0.00	0.00	135.00
Telephone/Postage	9,732.18	8,100.00	8,167.54
Auto Fuel	1,489.86	2,150.00	2,385.40
Auto Maintenance	610.14	4,000.00	4,023.66
Travel and Lodging	107.01	6,700.00	4,961.38
Professional Services	50,950.00	39,000.00	46,783.00
Professional Services Medical	151,862.94	90,000.00	115,886.49
Contracted Services	25,271.93	26,210.00	21,959.08
Contractors	0.00	500.00	201.35
Computer Support	12,167.40	265.00	401.23
Building and Land Repairs	42,008.59	40,000.00	47,871.71
Purchase/Equipment under \$5000	1,469.99	6,000.00	26,634.09
Equipment & Other Fixed Assets	0.00	1,500.00	0.00
Equipment Maintenance	6,949.66	16,800.00	14,175.95
Other Miscellaneous Expenses	5,322.14	3,000.00	5,180.45
Lease Agreement	13,890.86	25,000.00	24,894.13
<b>Total Expenses</b>	<b>3,020,224.69</b>	<b>2,895,795.00</b>	<b>2,869,495.39</b>

**Tioga County Prison Commissary & Money Market**

		<b>To General Fund:</b>	
Ckng Acct Bank Bal. 1/1/20	69,114		
Money Market Bal. 1/1/20	160,860	Medical	3,152
Inmate Deposits	133,730	Social Security Reward	1,200
Phone Card Fees	6,233	Miscellaneous	482
Social Security Reward	1,200	<b>Total to GF</b>	<b>4,834</b>
Miscellaneous	(173)	Supplies for Inmates	86,526
Checking Interest	105	Inmate Refunds	21,868
Money Market Interest	498	Payments to Others	13,387
		Probation	3,865
		Legal	1,100
		Escheat	145
		Travel & Training	96
		Checking 12/31/20	78,388
		Money Market 12/31/20	161,358
<b>Total</b>	<b>371,567</b>	<b>Total</b>	<b>371,567</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/19</u>
<b>County Prison - Kitchen</b>			
<b>Revenue-</b> Transfer From DHS	7,736.49	0.00	26,445.70
<b>Expenses</b>			
Wages/Regular	121,816.25	116,795.00	113,882.37
Wages/Overtime	9,640.22	9,500.00	7,345.37
Wages/ Non Retirement	825.00	1,125.00	1,125.00
FICA Employer Contribution	9,760.68	9,750.00	8,981.04
Retirement Employer	24,604.56	23,610.00	19,572.11
Health Insurance Premium	51,907.42	49,100.00	44,710.03
Dental	1,215.71	1,155.00	1,116.55
Eyeglasses	584.00	600.00	0.00
Life Insurance Premium	302.60	300.00	277.94
Unemployment Compensation Ins.	1,043.59	1,250.00	1,099.56
Workers Compensation Insurance	7,636.89	6,850.00	7,111.34
Staff Development	0.00	150.00	0.00
Food	212,324.78	190,000.00	250,857.82
Housekeeping / Kitchen Supplies	10,592.73	10,000.00	10,927.98
Purchase/Equipment under \$5000	0.00	1,000.00	682.00
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	13,565.18	3,000.00	3,774.64
Other Miscellaneous Expenses	0.00	250.00	0.00
<b>Total Expenses</b>	<b>465,819.61</b>	<b>426,935.00</b>	<b>471,463.75</b>
<b>RIP Grant</b>			
<b>Restrictive Intermediate Punishment</b>			
<b>Revenues</b> - State Reimbursement	171,467.82	300,000.00	368,981.56
<b>Expenses</b>			
Wages/Regular	69,849.37	57,780.00	56,271.04
Wages/Overtime	735.29	200.00	0.00
Wages/On-Call	1,000.00	1,500.00	1,767.50
FICA Employer Contribution	5,682.27	4,550.00	4,578.52
Retirement Employer	13,511.43	11,115.00	9,371.27
Health Insurance Premium	6,402.08	5,250.00	4,459.89
Dental	426.45	335.00	319.13
Eyeglasses	96.00	600.00	0.00
Life Insurance Premium	106.13	90.00	79.44
Unemployment Compensation Ins.	330.69	365.00	318.66
Workers Compensation Insurance	3,055.72	2,600.00	2,682.10
Materials and Supplies	0.00	250.00	0.00
Electronic Monitoring Expense	28,211.65	30,000.00	30,861.75
Probation Drug Screen	2,362.50	1,500.00	2,931.90
Client and Treatment Services	138,268.22	250,000.00	239,657.04
<b>Total Expenses</b>	<b>270,037.80</b>	<b>366,135.00</b>	<b>353,298.24</b>

<b>Adult Probation</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
Fines Probation Dept.	109,960.01	100,000.00	101,649.35
State Grant In Adult Probation	59,007.00	55,000.00	57,274.00
Supervision Fee-State	94,473.72	65,000.00	42,233.08
Reimbursement-Drug Testing HSA	450.00	2,500.00	2,823.00
Transfer to Escheats	7.25	0.00	0.00
Interest Prob. Dept. Checking Acct	17.18	15.00	14.15
Misc Income	959.88	1,200.00	1,202.10
Transfer from Other Gvt'l Fund	57,156.04	80,000.00	84,679.75
<b>Total Revenues</b>	<b>322,031.08</b>	<b>303,715.00</b>	<b>289,875.43</b>
<b>Expenses</b>			
Wages/Regular	457,534.45	475,590.00	438,799.57
Wages/Overtime	2,525.43	5,000.00	3,327.91
Wages/Non Retirement	2,812.50	5,000.00	4,291.06
Wages/On-Call	10,377.34	12,000.00	10,126.43
FICA Employer Contribution	35,644.65	38,065.00	34,958.68
Retirement Employer	87,486.50	92,065.00	73,279.09
Health Insurance Premium	102,483.34	91,045.00	83,114.95
Dental	2,299.52	2,550.00	2,148.44
Eyeglasses	2,219.50	1,400.00	1,050.00
Life Insurance Premium	645.70	705.00	601.01
Unemployment Compensation Ins.	2,193.55	2,715.00	2,449.70
Workers Compensation Insurance	16,014.18	16,000.00	16,183.04
Dues, Conventions, Conferences	(446.66)	4,000.00	3,119.56
Training	3,717.58	6,600.00	8,691.91
Volunteer Program	63.59	100.00	280.41
Materials and Supplies	5,129.60	4,650.00	5,177.12
Printing	0.00	400.00	391.92
Office Equipment Rental	157.85	350.00	210.57
Clothing	1,438.06	1,500.00	773.86
Electronic Monitoring Expense	13,548.30	16,000.00	16,645.25
PCORP PREM/GEN LIABILITY	22,445.95	17,000.00	19,704.11
Telephone	15,656.16	15,000.00	15,653.40
Postage	1,990.35	2,100.00	2,223.72
Legal Publications	68.00	1,000.00	59.00
Auto Fuel	7,180.57	8,700.00	9,500.86
Auto Maintenance	2,480.26	2,000.00	1,107.44
Travel and Lodging	49.20	2,100.00	1,559.52
Client Transportation	200.00	3,000.00	0.00
Computer Support	465.00	50.00	1,777.50
Automatic Data Processing	6,114.37	8,900.00	13,300.00
Probation Drug Screen	18,976.22	30,000.00	24,558.27
Drug & Alcohol Assessment	176.00	1,000.00	704.00
Extradition	7,862.00	5,000.00	3,935.00
Purchase/Equipment under \$5000	10,313.41	10,000.00	12,519.03
Equipment Maintenance	2,278.14	300.00	255.00
Other Miscellaneous Expenses	2,184.01	2,500.00	1,697.16
Copy Contract	663.34	500.00	547.54
Lease Agreement	81,910.66	50,000.00	50,131.95
<b>Total Expenses</b>	<b>926,858.62</b>	<b>934,885.00</b>	<b>864,853.98</b>

<b>Tioga County Probation DUI</b>			
Balance 1/1/20	94,477	To General Fund:	
Probation	45,386	Payroll	46,699
Collections	600	Supplies, Costs	1,978
Interest	260	Balance 12/31/20	92,046
<b>Total</b>	<b>140,723</b>	<b>Total</b>	<b>140,723</b>

<b>Probation Public Service</b>			
Balance 1/1/20	15,474	Supplies	129
Fees	466		
Interest	38	Balance 12/31/20	15,849
<b>Total</b>	<b>15,978</b>	<b>Total</b>	<b>15,978</b>

<b>Probation-Costs, Fines &amp; Restitution Division</b>			
Balance 1/1/20	57,823	General Fund	168,913
Collections	714,123	PA	241,788
Interest	34	Restitution	122,456
		Offender Supervision	96,747
		Clerk of Courts	1,835
		DA Special Fund	13,453
		Juvenile Restitution	1,229
		Central Booking Acct.	9,557
		DUI Program	45,386
		Twp/Boros	15,062
		Prothonotary	9,355
		Public Service	176
		National Bond & Collection	903
		Balance 12/31/20	45,120
<b>Total</b>	<b>771,980</b>	<b>Total</b>	<b>771,980</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Juvenile Probation</b>	<b>12/31/20</b>	<b>12/31/20</b>	<b>12/31/19</b>
<b>Revenues</b>			
4-E IVE State/Federal Grant	1,675.74	800.00	1,626.53
State Grant-in-Aid Juvenile Prob	151,997.00	151,000.00	151,997.00
Training Grant-in-Aid (Juv Prob)	1,846.00	3,596.00	3,596.00
<b>Total Revenues</b>	<b>155,518.74</b>	<b>155,396.00</b>	<b>157,219.53</b>
<b>Expenses</b>			
Wages/Regular	450,245.85	472,850.00	460,767.20
Wages/Overtime	2,355.34	3,000.00	2,469.04
Wages/Non Retirement	7,707.38	4,000.00	3,022.29
Wages/On-Call	10,704.66	11,000.00	10,768.18
FICA Employer Contribution	35,041.79	37,550.00	35,667.79
Retirement Employer	86,495.03	88,770.00	76,487.78
Health Insurance Premium	128,823.25	138,940.00	117,628.01
Dental	2,322.87	2,305.00	2,182.52
Eyeglasses	1,763.50	1,500.00	815.00
Life Insurance Premium	651.45	650.00	609.35
Unemployment Compensation Ins.	2,352.91	2,810.00	2,452.29
Workers Compensation Insurance	16,343.95	17,450.00	17,813.41
Dues, Conventions, Conferences	270.00	400.00	250.00
Training	2,997.11	4,500.00	6,911.25
Volunteer Program	63.59	100.00	280.41
Materials and Supplies	2,306.50	2,500.00	2,325.13
Clothing	1,281.16	1,400.00	470.00
Printing	0.00	150.00	225.02
Telephone	14,752.48	14,500.00	15,379.41
Legal Publications	0.00	300.00	0.00
Auto Fuel	1,317.03	4,000.00	3,594.69
Auto Maintenance	0.00	500.00	792.02
Travel and Lodging	118.05	1,250.00	1,054.43
Contracted Services	0.00	40.00	39.90
Computer Support	465.00	50.00	1,777.49
Automatic Data Processing	73.50	250.00	0.00
Probation Drug Screen	2,817.45	1,300.00	2,624.75
Extradition	0.00	500.00	0.00
Purchase/Equipment under \$5000	10,016.32	5,000.00	2,786.04
Equipment Maintenance	2,278.14	500.00	74.50
Other Miscellaneous Expenses	1,104.66	500.00	646.45
Copy Contract	537.52	500.00	527.01
<b>Total Expenses</b>	<b>785,206.49</b>	<b>819,065.00</b>	<b>770,441.36</b>

<b>TC Probation Central Booking Fund</b>			
Balance 1/1/20	15,119	Livescan	7,000
From Probation	9,558		
Interest	43	Balance 12/31/20	17,720
<b>Total</b>	<b>24,720</b>	<b>Total</b>	<b>24,720</b>

<b>TC County Offender's Supervision Fund</b>			
Balance 1/1/20	415,264	To General Fund	79,208
From Probation	96,748		
Interest	1,402	Balance 12/31/20	434,206
<b>Total</b>	<b>513,414</b>	<b>Total</b>	<b>513,414</b>

<b>Tioga County Probation Dept. Juvenile Restitution</b>			
Balance 1/1/20	75,437	Restitution	4,053
From Probation	1,229		
Interest	36	Balance 12/31/20	72,649
<b>Total</b>	<b>76,702</b>	<b>Total</b>	<b>76,702</b>

<b>Drug Court</b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
<b>Expenses</b>	<b><u>12/31/20</u></b>	<b><u>12/31/20</u></b>	<b><u>12/31/19</u></b>
Wages/Non Retirement	9,269.55	8,870.00	8,852.90
FICA Employer Contribution	709.09	680.00	677.16
Workers Compensation Insurance	12.46	15.00	13.55
Reimburse Materials and Supplies	(3,071.98)	1,000.00	3,177.04
Travel and Lodging	522.87	3,000.00	0.00
Client Transportation/Lodging	(55,531.91)	2,000.00	600.00
<b>Total Expenses</b>	<b><u>(48,089.92)</u></b>	<b><u>15,565.00</u></b>	<b><u>13,320.65</u></b>

**SPOKE Grant**

*Special Program of Kids Encouraging*

<b>Expenses</b>			
Wages/Regular	15,250.00	33,445.00	30,714.88
Wages/Overtime	0.00	100.00	0.00
FICA Employer Contribution	1,212.13	2,570.00	2,415.04
Retirement Employer	2,848.28	6,250.00	4,958.91
Health Insurance Premium	932.42	5,445.00	2,582.66
Dental	149.75	290.00	279.40
Life Insurance Premium	37.27	75.00	69.55
Unemployment Compensation Ins	233.28	445.00	378.83
Workers Compensation Insurance	673.65	1,500.00	1,448.30
Materials and Supplies	1,734.55	2,000.00	2,020.96
Clothing	0.00	300.00	512.76
Utilities	358.31	1,000.00	443.57
Auto Fuel	309.17	100.00	373.48
Auto Maintenance	716.69	1,000.00	0.00
Purchase/Equipment under \$5000	0.00	1,000.00	403.67
Equipment Maintenance	0.00	200.00	155.76
Other Miscellaneous Expenses	42.00	1,000.00	59.25
<b>Total Expenses</b>	<b><u>24,497.50</u></b>	<b><u>56,720.00</u></b>	<b><u>46,817.02</u></b>



<b>Emergency Medical &amp; Management Agency</b>	<b>Actual 12/31/20</b>	<b>Budget 12/31/20</b>	<b>Actual 12/31/19</b>
<b>Revenues</b>			
EMA Assist Claim Program	81,078.21	100,000.00	26,718.57
PEMA	8,612.28	0.00	0.00
Transfer from Other Funds	19,600.79	0.00	16,009.12
Misc Income	0.00	0.00	370.55
<b>Total Revenues</b>	<b>109,291.28</b>	<b>100,000.00</b>	<b>43,098.24</b>
<b>Expenses</b>			
Wages/Regular	105,149.90	127,820.00	109,938.62
Wages/Overtime	0.00	200.00	0.00
Wages/Non Retirement	17,952.00	16,800.00	23,096.72
FICA Employer Contribution	9,558.17	11,100.00	10,042.95
Retirement Employer	19,649.19	23,950.00	17,522.72
Health Insurance Premium	12,992.14	31,145.00	20,866.04
Dental	1,025.11	1,155.00	956.12
Eyeglasses	300.00	600.00	0.00
Life Insurance Premium	260.35	300.00	240.89
Unemployment Compensation Ins.	1,308.95	2,300.00	2,085.72
Workers Compensation Insurance	241.60	500.00	350.09
Dues, Conventions, Conferences	175.00	800.00	560.30
Materials and Supplies	84.90	1,000.00	929.87
Telephone	581.79	4,000.00	4,382.27
Postage/Photocopies	0.00	2,000.00	0.00
Auto Fuel	691.79	4,000.00	4,193.78
Auto Maintenance	0.00	500.00	82.98
Travel and Lodging	1,015.23	2,000.00	1,869.74
Meeting Expenses	0.00	500.00	709.51
Contracted Services	13,933.75	0.00	3,648.00
Computer Support	1,396.82	20.00	34.26
Purchase/Equipment under \$5000	1,584.55	19,000.00	766.92
Equipment Maintenance	27.46	100.00	49.49
Other Miscellaneous Expenses	25.00	3,000.00	1,854.25
<b>Total Expenses</b>	<b>187,953.70</b>	<b>252,790.00</b>	<b>204,181.24</b>

<b>TC Wireless E-911 Fund</b>			
<i>Established to reimburse wireless providers and localities for the cost of upgrading systems</i>			
Balance 1/1/20	255,577	To General Fund	348,592
PEMA	1,730,773	To LF Act 89	118,790
Interest	2,868	Balance 12/31/20	1,521,836
<b>Total</b>	<b>1,989,218</b>	<b>Total</b>	<b>1,989,218</b>

<b>Tioga County Response (HAZMAT)</b>			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/20	125,644	To General Fund	35,437
Fees	29,200	To EMS Account	2,550
Interest	395	Supplies & Training	2,492
		Balance 12/31/20	114,760
<b>Total</b>	<b>155,239</b>	<b>Total</b>	<b>155,239</b>

<b>Tioga County 2015 Hazard Mitigation Grant</b>			
Balance 1/1/20	52	To General Fund	92,837
From PA	106,358	To Act 13	13,521
Interest	2	Balance 12/31/20	54
<b>Total</b>	<b>106,412</b>	<b>Total</b>	<b>106,412</b>

<b>Tioga County EMS Training Program</b>			
Balance 1/1/20	53,650	Training	1,994
Training	3,236	Scholarship	3,728
Interest	53	Miscellaneous	39
		Balance 12/31/20	51,178
<b>Total</b>	<b>56,939</b>	<b>Total</b>	<b>56,939</b>

<b>Tioga County CISM</b>			
<i>Critical Incident Stress Management-used for training purposes only</i>			
Balance 1/1/20	2,258	Balance 12/31/20	2,258

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/20</u>	<u>12/31/20</u>	<u>12/31/19</u>
<b>Flood Control Dams</b>			
Expenses	4,450.00	14,000.00	13,341.01
<b>Area Agency on Aging</b>			
Expenses	0.00	4,500.00	0.00
<b>Endless Mountains Transportation</b>			
Expenses-EMTA and RC&D Match	33,195.02	33,195.00	33,195.02
<b>Route 15 Coalition</b>			
Expenses	0.00	250.00	0.00
<b>Arts Council</b>			
Expenses	0.00	1,000.00	0.00
<b>Fire Companies</b>			
Expenses	0.00	750.00	750.00
<b>Libraries</b>			
Expenses	100,000.00	100,000.00	100,000.00
<b>Historical Society</b>			
Expenses	10,000.00	10,000.00	10,000.00
<b>Tioga County Fair</b>			
Expenses	2,500.00	2,500.00	2,500.00
<b>Miscellaneous</b>			
<b>Revenues</b>			
Fed'l Prmts-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	32,000.00	32,062.02
Fish Comm Lnds In Lieu of Tax	490.80	490.00	490.80
Public Utility Realty Tax	11,948.18	12,300.00	27,566.36
DEP Flood Control/ILOT	26,114.00	0.00	25,558.00
Housing Auth In Lieu of Taxes	26,610.20	0.00	2,692.44
Sale of Property	176.67	24,500.00	0.00
DV Health Insurance Rate Relief	31,388.00	0.00	0.00
Interest 911 Wired Reimb	13,019.97	11,000.00	20,491.11
Office, Bldg, Land Rental:	45,849.11	35,055.00	26,230.02
Soil Conservation	17,499.96		
Veterans' Affairs	25,505.78		
Plance	1,943.37		
Trehab	900.00		
Misc Income	0.00	0.00	11,697.47
Approp Prior Yr Fund Balance	0.00	2,714,628.00	0.00
<b>Total Miscellaneous Revenue</b>	<u>492,397.07</u>	<u>3,159,673.00</u>	<u>451,526.34</u>

**TRUST FUNDS**

**Payroll Fund**

Payroll Total	9,614,154	Net Payroll	6,193,585
		Federal Income Tax	772,641
		Social Security	707,252
		State Income Tax	284,910
		Local/EMS Tax	149,281
		Unemployment	5,334
		Insurance Premiums	330,926
		Retirement Fund	1,059,912
		Union Dues	16,733
		Deferred Comp.	31,069
		Other Withholdings	62,511
Total	<u>9,614,154</u>	Total	<u>9,614,154</u>

**County Employees Pension Trust Fund**

Cash & Invest. 1/1/20	52,248,225	<b>Expenditures</b>	
<b>Receipts</b>		Member Refunds	887,553
Employee Contributions	1,059,912	Retirement Allowance	4,146,262
County Contributions	1,260,000	Death Benefits	7,123
<b>Interest</b>		Administrative Expense	25,904
Dividends	969,448	Investment Expense	229,888
Capital Gains	2,358,869	Total	<u>5,296,730</u>
Miscellaneous	88,548		
Accrued Interest	(6,286)	<b>Assets</b>	
		Cash & Short Term	2,984,279
		Receivables	45,632
		US Government Bonds	3,601,252
		Corporate Bonds	2,108,114
		Mutual Funds	35,888,640
		Domestic Stocks	7,938,921
		Internat'l Stock/Securities	115,148
		Total Assets 12/31/20	<u>52,681,986</u>
Total	<u>57,978,716</u>	Total	<u>57,978,716</u>

**NET INCREASE**

Net Assets (Cost Value)12/31/20	52,681,986
Unrealized Appreciation/Depreciation	17,129,122
Total Assets 12/31/20	<u>69,811,108</u>

	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Veterans' Affairs</b>			
<b>Expenses</b>			
Wages Regular	115,605.86	108,950.00	105,263.75
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	8,670.99	8,610.00	7,789.43
Retirement Employer	21,421.26	20,365.00	17,218.86
Health Insurance Premium	38,406.08	37,715.00	32,241.14
Dental	884.42	865.00	819.27
Eyeglasses	1,790.00	600.00	300.00
Life Insurance Premium	220.14	225.00	203.94
Unemployment Compensation Ins.	726.27	1,130.00	1,084.20
Workers Compensation Insurance	267.65	285.00	280.49
Dues, Conventions, Conferences	850.00	1,800.00	1,245.00
Materials and Supplies	2,583.96	2,500.00	2,093.43
Care of Graves	9,296.00	7,300.00	8,220.00
Flags	6,624.00	0.00	6,624.00
Flagholders	0.00	6,600.00	2,550.00
Soldiers and Widows Burials	20,550.00	13,800.00	13,800.00
PCORP PREM/GEN LIABILITY	877.96	0.00	791.72
Telephone	1,897.59	1,750.00	1,669.60
Postage	728.84	1,400.00	709.77
Auto Fuel	0.00	250.00	0.00
Travel and Lodging	330.00	8,000.00	5,936.19
Computer Support	465.00	1,000.00	634.96
Purchase/Equipment under \$5000	5,286.76	7,500.00	2,907.84
Equipment & Other Fixed Assets	6,301.70	2,000.00	0.00
Equipment Maintenance	4,046.25	0.00	0.00
Other Miscellaneous Expenses	0.00	1,000.00	25.00
<b>Total Expenses</b>	<u>248,955.73</u>	<u>234,770.00</u>	<u>213,533.59</u>

**Tioga County Veterans' Affairs Events Fund**

<u>Donations made for Veteran Events</u>			
Balance 1/1/20		926	
Interest		<u>1</u>	Balance 12/31/20
			<u>927</u>
<b>TOTAL</b>		<u>927</u>	<b>TOTAL</b>
			<u>927</u>



	<u>Actual</u> <u>12/31/20</u>	<u>Budget</u> <u>12/31/20</u>	<u>Actual</u> <u>12/31/19</u>
<b>Soil Conservation</b>			
<b>Revenues</b>			
Salary Transfer/Rent	278,586.39	287,000.00	301,246.92
<b>Expenses</b>			
Wages Regular	215,964.01	232,680.00	220,849.77
Wages/Non Retirement	234.08	1,125.00	71.76
FICA Employer Contribution	16,036.30	17,890.00	16,122.65
Retirement Employer	40,359.27	43,490.00	35,614.75
Health Insurance Premium	60,410.99	72,265.00	69,444.93
Dental	1,848.06	2,020.00	1,871.65
Eyeglasses	1,827.14	1,000.00	802.92
Life Insurance Premium	505.39	525.00	471.65
Unemployment Compensation Ins.	2,047.37	2,700.00	2,370.87
Workers Compensation Insurance	676.22	805.00	770.83
PCORP PREM/GEN LIABILITY	1,926.16	1,750.00	1,715.38
Contracted Services	0.00	150.00	25.00
Computer Support	465.00	125.00	136.63
Equipment Purchases Under 5,000.00	0.00	0.00	7,782.00
Other Miscellaneous Expenses	50.00	50.00	25.00
Lease Agreement	2,252.71	0.00	0.00
<b>Total Expenses</b>	<u>344,602.70</u>	<u>376,575.00</u>	<u>358,075.79</u>
<b>Penn State Extension</b>			
<b>Expenses</b>			
Volunteer Program	72.00	25.00	72.00
PCORP PREM/GEN LIABILITY	543.04	850.00	791.71
Computer Support	0.00	0.00	136.63
Allocation	136,755.00	136,755.00	130,916.25
<b>Total Expenses</b>	<u>137,370.04</u>	<u>137,630.00</u>	<u>131,916.59</u>

	<u>Actual 12/31/20</u>	<u>Budget 12/31/20</u>	<u>Actual 12/31/19</u>
<b>General Fund Total Revenue</b>	<u>20,913,659.00</u>	<u>19,560,094.00</u>	<u>16,303,700.00</u>
<b>General Fund Total Expense</b>	<u>21,641,413.00</u>	<u>19,560,094.00</u>	<u>16,609,062.00</u>



**2020 EMERGENCY SERVICES COMMUNICATIONS CENTER**

<u>Revenues</u>	<u>Actual 12/31/20</u>	<u>Budget 12/31/20</u>	<u>Actual 12/31/19</u>
PEMA	0.00	0.00	85,000.00
Payments for Services	9,678.49	0.00	50.00
Interfund Transfer in General Fund	0.00	1,173,920.00	0.00
Transfer from Wireless E 911 Fund	348,591.93	1,230,000.00	0.00
Transfer From Hazmat	10,000.00	0.00	0.00
Transfer From Wireless-E911 Fund	0.00	0.00	1,200,000.00
Leases	2,899.96	0.00	11,693.88
Contract Fees - Potter County	81,149.20	78,785.00	78,785.60
Misc Income	448.96	0.00	0.00
911 Signs	628.00	2,000.00	518.00
<b>Total Revenues</b>	<b>453,396.54</b>	<b>2,484,705.00</b>	<b>1,376,047.48</b>
<b>Expenses</b>			
Wages Regular	718,848.83	728,350.00	709,509.87
Wages/Overtime	5,352.48	5,000.00	5,964.64
Wages/Non Retirement	56,774.33	60,135.00	48,598.58
Wages /On Call	1,500.00	1,860.00	1,870.00
FICA Employer Contribution	58,077.33	60,845.00	57,034.26
Retirement Employer	135,696.04	146,665.00	116,286.31
Health Insurance Premium	236,489.02	266,770.00	209,046.21
Dental	4,844.06	5,500.00	4,599.66
Eyeglasses	4,806.34	3,000.00	2,815.00
Life Insurance Premium	1,285.35	1,430.00	1,226.81
Unemployment Compensation Ins.	5,172.91	7,000.00	5,835.52
Workers Compensation Insurance	3,652.24	6,750.00	5,483.92
Dues, Conventions, Conferences	1,596.34	1,200.00	649.46
Training	4,513.29	5,000.00	4,854.38
Volunteer Program	268.50	200.00	585.00
EMT Student Scholarships	(30,000.00)	0.00	0.00
Materials and Supplies	12,461.31	4,500.00	13,578.99
Printing	0.00	1,000.00	331.60
Tower Sites & Land Lease	28,904.13	1,600.00	100.00
Utilities	67,191.61	67,000.00	68,747.70
PCORP PREM/GEN LIABILITY	9,947.63	4,500.00	16,757.97
Telephone/Cell Phones	281,280.87	350,000.00	413,235.65
Postage	2,152.28	3,700.00	2,584.86
Advertising	500.00	1,500.00	315.26
Photocopies	15,391.26	5,000.00	6,859.49
Auto Fuel & Maintenance	1,803.72	2,500.00	2,180.68
Travel and Lodging	1,514.63	5,000.00	5,362.09
Meeting Expenses	224.94	1,000.00	186.30
Professional Services	28,263.60	4,500.00	5,131.25
Contracted Services	203,562.53	20,000.00	77,367.30
Computer Support	5,620.00	500.00	6,156.65
Automatic Data Processing	20,848.34	1,200.00	1,169.41
Re-Addressing	0.00	4,000.00	1,977.29
Public Info 911	1,448.88	2,000.00	2,254.90
911	7,519.00	0.00	0.00
911 Signs	269.66	5,000.00	2,534.00
Contracted Maintenance	664,531.99	530,000.00	488,603.41
Building and Land Repairs	15,489.64	22,500.00	44,695.55
Purchase/Equipment under \$5000	81,570.73	20,400.00	23,783.33
Equipment & Other Fixed Assets	127,034.34	100,000.00	563,592.44
Equipment Maintenance	216.50	1,600.00	1,850.14
Special Project	0.00	0.00	13,605.98
Other Miscellaneous Expenses	1,784.48	6,000.00	356.11
Lease Agreement	21,151.61	20,000.00	20,445.51
<b>Total Expenses</b>	<b>2,809,560.74</b>	<b>2,484,705.00</b>	<b>2,958,123.48</b>

<b><u>EMERGENCY COMMUNICATIONS CENTER</u></b>		
<b><u>RECEIPTS SUMMARY</u></b>		
<b>Balance January 1, 2020</b>		
Inter-County Revenues	(1,681,606)	
Other Revenues	41,858	
<b>Total Assets</b>	<b>(1,639,748)</b>	
Liabilities: Accounts Payable	133,434	
<b>Unreserved Fund Balance</b>	<b>(1,773,182)</b>	<b>(1,773,182)</b>
<b>Revenue:</b>		
Transfer From Wireless-E-911 Fund	348,592	
Leases	2,900	
Potter County Contract Fees	81,149	
Hazmat	10,000	
Miscellaneous Income	10,755	
<b>Total Revenue</b>	<b>453,396</b>	<b>453,396</b>
<b>FUND BALANCE</b>		<b>(1,319,786)</b>

<b><u>EMERGENCY COMMUNICATIONS CENTER</u></b>		
<b><u>EXPENDITURES SUMMARY</u></b>		
<b>Expenditures:</b>		
Wages & Benefits	1,208,878	
Supplies & Services	12,461	
Purchased Services	640,737	
Special Services	35,706	
Capital Expenditures	888,843	
Other Charges	22,936	
<b>Total Expenditures</b>	<b>2,809,561</b>	<b>2,809,561</b>
<b>Cash and Investments December 31, 2020</b>		
Undeposited Funds	9,887	
Due To/From Other Funds	(4,013,655)	
Prepaid Expenses	98,166	
<b>Total Assets</b>	<b>(3,905,602)</b>	
<b>Liabilities</b>		
Accounts Payable	179,579	
Accrued Payroll	41,353	
Due General Fund	2,813	
<b>Total Liabilities</b>	<b>223,745</b>	
<b>Total Net Assets</b>	<b>(4,129,347)</b>	<b>(4,129,347)</b>
<b>FUND BALANCE</b>		<b>(1,319,786)</b>