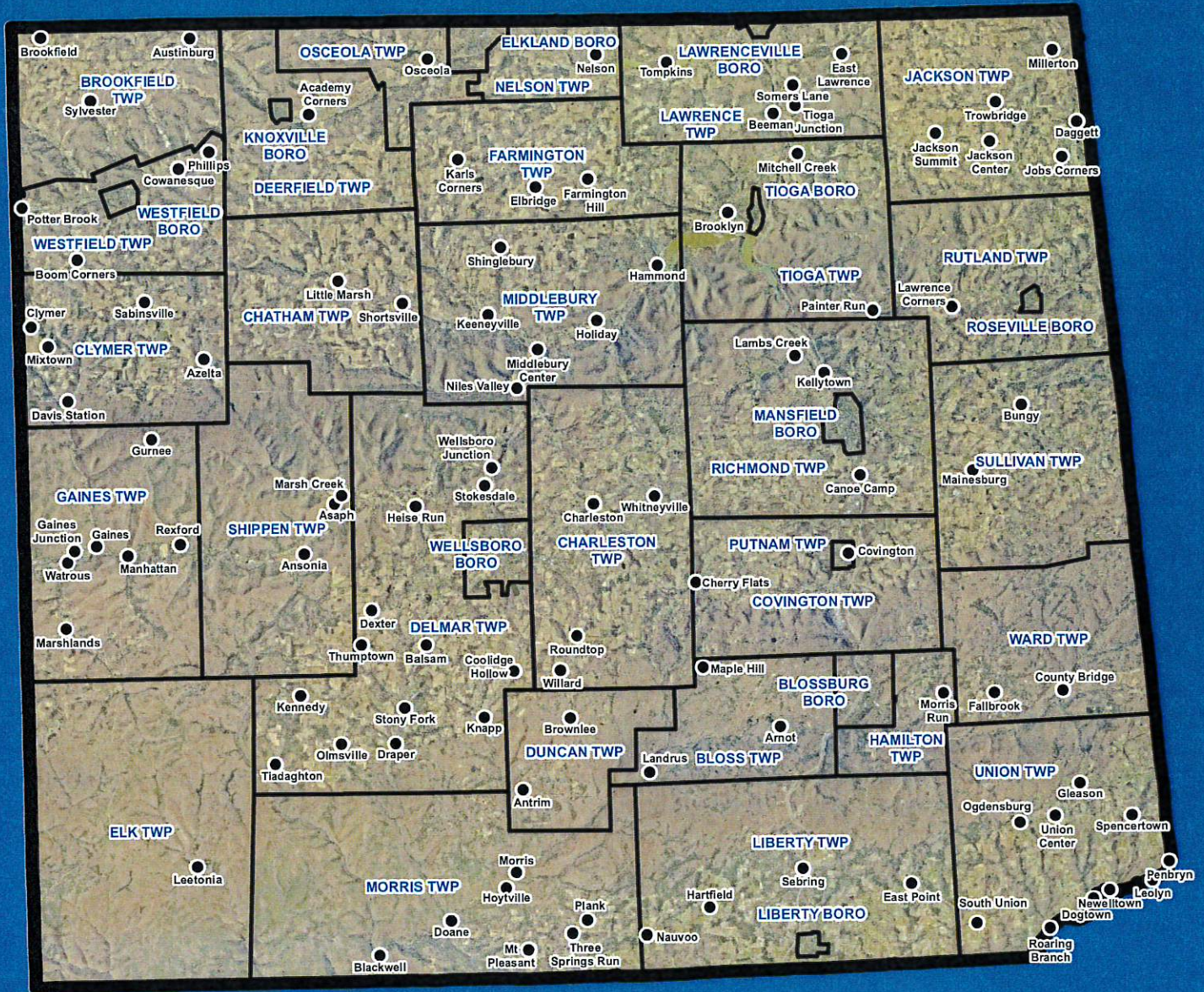
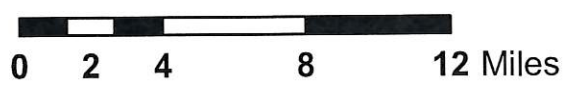


TIOGA COUNTY

2022 Auditors' Public Report



Legend



□ Municipal Boundary

• Villages



AUDITORS' REPORT

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

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

WE, THE UNDERSIGNED AUDITORS OF TIOGA COUNTY, PENNSYLVANIA, WOULD RESPECTFULLY REPRESENT THAT IN PURSUENCE OF THE ACT OF AUGUST 9, 1955 P.L. 323 NO.130 AND AMENDMENTS, DO HEREWITH SUBMIT OUR ANNUAL REPORT SHOWING REVENUES AND EXPENDITURES IN DETAIL AND CONDITIONS OF THE COUNTY FOR THE YEAR DECEMBER 31, 2022.

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 12th DAY OF July 2023.

Sworn and Subscribed before
me this 12th Day of July 2023

Jane E. Wetherbee

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
ROGER C. BUNN, ERICK J. COOLIDGE, MARK L. HAMILTON
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/ASST CHIEF CLERK
COUNTY SOLICITOR
DOMESTIC RELATIONS ATTORNEY
OPEN RECORDS OFFICER
GUARDIAN AD LITEM
PUBLIC DEFENDER
CONFLICT ATTORNEY FOR PUBLIC DEFENDER
JUVENILE & INDIGENT PARENTS ADVOCATE
SECRETARY OF BOARD OF COMMISSIONERS
COUNTY ENGINEER

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

2022 GENERAL FUND RECEIPTS SUMMARY

<u>Cash & Investments 1/1/22</u>	
General Fund	3,697,832
911 Wired Reimbursement Account	3,902,122
Undeposited Funds	(35,232)
Investor Account	1,716,833
Accounts Receivable	6,726,029
Total	16,007,584
Liabilities Accounts Payable	(1,947,854)
Unreserved Fund Balance	14,059,730
Prior Year Adjustments-Accruals	(662,090)
Total	13,397,640
<u>REVENUE</u>	
Taxes	12,899,755
Licenses, Permits & Franchises	43,714
Fines, Forfeitures & Penalties	98,223
Intergovernmental Revenues	1,340,617
Charges For Services	1,347,838
Inter-Co. Department Charges	377,922
Money & Property	43,567
Other Revenues	162,374
Other Financing Sources	2,395,293
Total Revenue	18,709,303
<u>Total Receipts & Balance</u>	<u>32,106,943</u>

2022 GENERAL FUND EXPENDITURES SUMMARY

<u>EXPENDITURES</u>	
Wages & Benefits	11,134,495
Supplies & Services	587,949
Purchased Services	2,253,023
Special Services	241,920
Departmental Services	160,172
Capital Expenditures	426,736
Other Charges	4,954,649
Total Expenditures	19,758,944
<u>Cash & Investments 12/31/22</u>	
Cash General Fund	2,875,625
911 Wired Reimbursement	3,917,775
Undeposited Funds	(35,930)
Investor Account	1,723,719
Taxes Receivable	1,917,028
Accounts Receivable	422,629
Due From Other Funds	4,488,853
Prepaid Expenses	8,372
Total	15,318,071
Liabilities: Accounts Payable	2,970,072
Unreserved Fund Balance	12,347,999
<u>Total Expenditures & Balance</u>	<u>32,106,943</u>

2022 GENERAL FUND
Revenues and Expenses by Department

Commissioners	Actual	Budget	Actual
	12/31/22	12/31/22	12/31/21
Revenues			
Home Grant Revenue	86,019.66	0.00	0.00
TCHS Prior Years Refunds	0.00	30,000.00	935,865.29
TCHS Prior Years Indirect Costs	160,723.00	250,000.00	138,459.00
Transfer From Liquid Fuels	20,504.62	12,300.00	0.00
Transfer From DUI	4,881.12	1,700.00	0.00
Transfer From Marsh Creek	(61,491.75)	0.00	0.00
Transfer From TC Trail Authority	(61,491.75)	0.00	0.00
Misc Income	82,173.59	0.00	8,589.79
126 Main Street Wellsboro	12,000.00	12,000.00	11,000.00
267 S Main Street Mansfield	3,000.00	0.00	3,000.00
CHIRP Grant	0.00	0.00	459,748.00
PCCD CJAB State Grants	5,282.81	0.00	78,632.19
Total Revenues	251,601.30	306,000.00	1,635,294.27
Expenses			
Wages/Regular/Overtime	503,544.71	454,874.00	435,079.54
Wages/Non Retirement	23,285.18	41,200.00	31,765.86
FICA Employer Contribution	38,284.49	37,950.00	34,118.23
Retirement Employer	70,333.21	63,450.00	72,313.31
Health Insurance Premium	88,309.22	75,193.00	65,139.95
Dental	1,755.60	1,872.00	1,511.51
Eyeglasses	2,458.00	4,800.00	2,219.74
Life Insurance Premium	463.46	488.00	395.08
Unemployment Compensation Ins.	1,266.46	1,560.00	1,450.44
Workers Compensation Insurance	3,103.04	2,894.00	3,017.26
Wellness Initiative Reimbursement	0.00	0.00	(544.70)
Dues, Conventions, Conferences	19,088.59	19,500.00	17,261.86
Training	99.00	500.00	0.00
Materials and Supplies	3,570.49	2,000.00	3,036.87
Office Equipment Rental	581.28	600.00	630.17
Indigent Burials	0.00	300.00	0.00
PCORP PREM/GEN LIABILITY	16,774.25	16,990.00	16,490.20
Telephone/Cell Phone	24,661.25	30,800.00	20,909.88
Postage	5,713.23	2,000.00	4,068.51
Advertising	3,336.90	1,500.00	1,677.75
Auto Fuel	1,067.09	1,000.00	330.87
Auto Maintenance	(148.52)	500.00	819.54
Lease Agreement	9,952.48	15,500.00	11,753.33
Travel and Lodging	6,331.47	9,500.00	8,725.79
Taxes	8,530.42	8,200.00	8,402.89
Contracted Auditing Services	0.00	0.00	5,400.00
Accufund Software	4,466.88	4,500.00	4,316.88
Professional Services	285,421.26	250,000.00	238,395.86
PCorp Expense	754.42	950.00	719.26
Computer Support	486.38	2,000.00	215.00
Purchase/Equipment under \$5000	4,280.61	5,000.00	2,065.22
Equipment, Maint & Fixed Assets	7,375.35	10,488.00	1,825.96
Appropriations	50,375.00	46,700.00	39,700.00
Other Miscellaneous Expenses	84,844.21	5,000.00	2,841.80
Marsh Creek Greenway Expense Item	100.00	0.00	0.00
Home Grant Expense	86,019.66	0.00	0.00
County Cares CRBG Spending	0.00	0.00	135,659.16
CHIRP Grant	0.00	0.00	459,748.00
PCCD CJAB Purchase Equipment	0.00	0.00	68,935.98
Total Expenses	1,356,485.07	1,117,809.00	1,700,397.00

Elections	Actual 12/31/22	Budget 12/31/22	Actual 12/31/21
Revenues			
State Security Grant	2,250.00	0.00	0.00
Election Integrity Grant	133,752.24	0.00	0.00
Filing Fees & Campaign Penalties	0.00	0.00	921.50
Reimburse - Election Officers Pay	0.00	0.00	25.00
Misc. Income	2,250.00	0.00	0.00
Total Revenues	138,252.24	0.00	946.50
Expenses			
Wages/Regular/Overtime	91,271.84	107,603.00	99,427.55
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
Election Officers Pay	39,372.38	79,000.00	78,683.65
FICA Employer Contribution	8,105.74	8,318.00	7,740.79
Retirement Employer	15,085.72	15,000.00	19,690.63
Health Insurance Premium	21,459.96	18,200.00	17,562.40
Dental	808.50	864.00	592.34
Eyeglasses	813.68	1,800.00	891.00
Life Insurance Premium	218.75	225.00	205.83
Unemployment Compensation Ins.	608.34	814.00	659.98
Workers Compensation Insurance	113.01	85.00	86.65
Dues, Conventions, Conferences	730.00	1,200.00	500.00
Materials and Supplies	14,544.24	33,000.00	34,618.85
Office Equipment Rental	2,321.39	2,200.00	2,208.95
Maintenance Polling Sites	0.00	3,000.00	3,118.62
Food	1,191.40	1,500.00	722.31
Service Equipment Rental	1,265.94	2,500.00	2,921.80
Rent	3,400.00	3,200.00	3,300.00
PCORP PREM/GEN LIABILITY	1,018.71	1,280.00	1,238.29
Telephone	5,468.66	7,700.00	3,261.50
Postage	9,123.06	9,500.00	8,883.57
Advertising	2,526.05	3,500.00	4,447.95
Auto Fuel	1,378.48	700.00	601.39
Travel and Lodging	1,372.52	1,200.00	1,527.09
Contracted Services	0.00	5,000.00	5,273.29
Computer Support	208.07	1,500.00	215.00
Purchase/Equipment under \$5000	478.34	3,200.00	2,534.19
Equipment & Other Fixed Assets	512.38	250.00	0.00
Other Miscellaneous Expenses	25.00	50.00	0.00
State Security Grant Expense	1,564.73	0.00	0.00
Election Integrity Grant Expense	92,311.42	0.00	0.00
Total Expenses	318,423.31	313,514.00	302,038.62
Elected Auditors			
Expenses			
Wages/Regular	62,213.89	61,899.00	59,171.94
Wages/Non Retirement	3,021.05	3,500.00	2,739.00
FICA Employer Contribution	5,038.87	5,003.00	4,790.53
Retirement Employer	8,732.62	8,650.00	11,628.56
Health Insurance Premium	11,358.44	11,850.00	10,713.71
Dental	808.50	864.00	751.85
Eyeglasses	1,152.80	2,100.00	794.75
Life Insurance Premium	178.17	225.00	181.12
Unemployment Compensation Ins	0.00	91.00	254.34
Workers Compensation Insurance	798.28	721.00	594.87
Dues, Conventions, Conferences	1,515.00	3,000.00	500.00
Materials and Supplies	188.52	500.00	137.79
PCORP PREM/GEN LIABILITY	854.71	800.00	776.14
Telephone	2,954.47	4,782.00	597.13
Postage	4.65	58.00	58.00
Advertising	1,421.69	1,240.00	1,422.98
Travel and Lodging	1,196.01	500.00	559.14
Computer Support	208.07	1,460.00	215.00
Equipment & Other Fixed Assets	478.34	1,000.00	0.00
Equipment Maintenance	564.71	504.00	135.76
Total Expenses	102,688.79	108,747.00	96,022.61

<u>Tioga County Tax Collector</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/22</u>	<u>12/31/22</u>	<u>12/31/21</u>
<u>Revenues</u>			
Administrative Fees	20,524.43	20,500.00	20,974.50
Duplicate Bill Fees	5,365.00	3,500.00	3,600.00
Tax Collectors Certification	885.00	1,000.00	1,365.00
<u>Total Revenues</u>	<u>26,774.43</u>	<u>25,000.00</u>	<u>25,939.50</u>
<u>Expenses</u>			
Software Agreement	9,400.00	8,400.00	8,400.00
<u>Tax Assessment</u>			
<u>Revenues</u>			
Clean and Green	10,857.62	7,500.00	11,736.65
Website Fee	19,475.58	16,000.00	17,511.38
Sale of Maps, Photocopies	9,856.14	10,000.00	8,370.41
State Tax Equalization	355.00	300.00	350.20
Reimburse Tax Collectors	11,901.26	12,000.00	11,377.12
<u>Total Revenues</u>	<u>52,445.60</u>	<u>45,800.00</u>	<u>49,345.76</u>
<u>Expenses</u>			
Wages/Regular	237,115.05	335,361.00	263,423.20
Wages/Overtime	0.00	75.00	177.75
Wages/Non Retirement	41,070.07	2,000.00	35,636.37
FICA Employer Contribution	20,558.76	25,814.00	22,090.94
Retirement Employer	34,138.69	41,879.00	51,660.79
Health Insurance Premium	66,406.14	102,400.00	63,220.83
Dental	1,647.43	2,304.00	1,899.41
Eyeglasses	2,002.41	5,115.00	1,753.00
Life Insurance Premium	445.70	600.00	507.74
Unemployment Compensation Ins.	1,753.38	2,456.00	2,028.59
Workers Compensation Insurance	443.23	491.00	460.74
Dues, Conventions, Conferences	8,417.53	9,000.00	6,321.35
Training & Licenses	265.00	1,500.00	1,372.00
Materials and Supplies	3,081.25	4,000.00	2,828.26
Office Equipment Rental	152.14	150.00	181.05
PCORP PREM/GEN LIABILITY	4,227.37	4,350.00	4,222.19
Telephone	12,802.73	13,650.00	9,529.09
Postage	3,348.76	3,000.00	2,634.64
Advertising	215.00	75.00	74.00
Publications & Updates	4,206.20	1,500.00	1,899.40
Auto Fuel & Maintenance	1,810.51	2,500.00	1,687.62
Travel and Lodging	1,628.82	2,000.00	27.44
Website Expense	8,498.00	8,000.00	7,725.00
Legal Expense	2,351.70	1,800.00	1,872.05
Professional Services	0.00	500.00	7,000.00
Appeal Script Refund	1,271.05	1,500.00	2,417.60
Clerical Error Refund	3,793.73	2,000.00	543.87
Catastrophic Loss Refund	4,904.52	3,000.00	4,981.89
Computer Support	208.07	1,250.00	215.00
Operational Agreement	24,142.52	20,950.00	18,513.56
Clean and Green	9,467.69	7,000.00	13,021.50
Purchase/Equipment under \$5000	10,802.59	12,000.00	10,173.39
Equipment & Other Fixed Assets	6,035.20	0.00	0.00
Equipment Maintenance	766.74	1,500.00	1,669.49
Other Miscellaneous Expenses	152.00	100.00	50.00
Refunds Prior Years Revenues	0.00	0.00	480.00
Materials and Supplies Tax Billing	4,245.70	4,000.00	1,396.16
Postage Tax Collectors	15,107.33	15,250.00	14,464.57
Lease Agreement	13,895.76	13,750.00	14,144.08
Operational Agreement Tax Billing	4,600.00	6,000.00	6,000.00
<u>Total Expenses</u>	<u>555,978.77</u>	<u>658,820.00</u>	<u>578,304.56</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/2021</u>
Tax Claim Bureau			
<u>Revenues</u>			
Interest Land Returns - 2014	0.00	50.00	0.00
Interest Land Returns - 2015	137.27	150.00	1,054.22
Interest Land Returns - 2016	60.86	300.00	1,216.42
Interest Land Returns - 2017	164.60	500.00	1,159.49
Interest Land Returns - 2018	337.32	500.00	34,775.92
Interest Land Returns - 2019	32,341.90	35,000.00	37,538.60
Interest Land Returns - 2020	34,455.40	35,000.00	8,758.87
Interest Land Returns - 2021	8,901.56	5,000.00	0.00
Interest Land Returns - 2022	90.76	0.00	0.00
Delinquent Real Estate Taxes	800,101.80	1,000,000.00	895,839.32
Clean & Green Tax Payments	20,262.54	2,500.00	1,601.32
Commissions - Clean & Green	2,985.21	350.00	238.85
Road & School Commission	153,117.24	165,000.00	168,249.77
Costs	198,001.55	230,000.00	222,584.68
Lien Certificates	6,045.00	8,000.00	4,550.00
Judicial Sale Overbid	0.00	2,500.00	5,774.03
Upset Sale Overbid	0.00	3,000.00	785.10
Fees for Extracting	1,435.72	800.00	600.00
Copy Fees	23.00	50.00	9.75
Misc Income	35.00	50.00	328.25
Repository Sale	0.00	400.00	0.00
<u>Total Revenues</u>	<u>1,258,496.73</u>	<u>1,489,150.00</u>	<u>1,385,064.59</u>
<u>Expenses</u>			
Wages/Regular	109,695.21	100,383.00	93,605.80
Wages/Non Retirement	12,554.80	13,170.00	12,379.73
FICA Employer Contribution	9,175.00	8,687.00	7,975.91
Retirement Employer	15,720.61	13,993.00	18,539.10
Health Insurance Premium	26,525.08	20,850.00	22,522.72
Dental	900.78	864.00	744.16
Eyeglasses	2,611.00	3,285.00	2,369.00
Life Insurance Premium	243.75	225.00	208.76
Unemployment Compensation Ins.	816.68	1,164.00	762.41
Workers Compensation Insurance	121.42	105.00	109.02
Dues, Conventions, Conferences	400.00	400.00	487.90
Materials and Supplies	1,663.55	3,000.00	3,293.20
Office Equipment Rental	564.57	700.00	466.71
PCORP PREM/GEN LIABILITY	853.88	1,090.00	1,050.80
Telephone	5,425.51	6,800.00	1,961.09
Postage	30,385.54	36,000.00	28,540.13
Advertising	8,478.72	8,000.00	7,236.17
Contracted Services	32,810.00	45,000.00	34,135.00
Computer Support	208.07	1,200.00	215.00
Operational Agreement	18,889.47	17,650.00	15,025.95
Sheriffs Costs	3,256.86	4,000.00	4,292.93
Notification R/C Sale	631.44	3,000.00	1,614.20
Property Posting	25,647.00	32,000.00	26,575.00
Purchase Equipment Under \$5,000	6,812.84	6,660.00	0.00
Equipment Maintenance	518.53	650.00	950.25
Other Miscellaneous Expenses	25.00	50.00	25.00
<u>Total Expenses</u>	<u>314,935.31</u>	<u>328,926.00</u>	<u>285,085.94</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Treasurer</u>			
<u>Revenues</u>			
Real Estate - 2020	1,125.15	0.00	280,730.88
Real Estate - 2021	246,422.59	275,000.00	11,613,658.80
Real Estate - 2022	11,775,615.51	11,500,000.00	0.00
Bingo Licenses	1,245.00	500.00	500.00
Small Games of Chance Licenses	8,250.00	7,000.00	7,500.00
Sportsman Firearm Permits	114.00	100.00	126.00
State Reimbursement	1,925.29	2,000.00	1,755.82
Treasurer's Fees	15,740.00	20,000.00	16,975.00
Room Excise Tax Commission	31,980.28	20,000.00	26,323.45
Transfer In Room Rental	615.76	0.00	328.93
Transfer from - Interest	3,290.52	800.00	138.32
Interest From Investments	6,886.78	4,000.00	4,286.28
Interest on Checking Accounts	20,751.82	10,000.00	15,165.60
Misc Income	524.30	200.00	609.91
<u>Total Revenues</u>	<u>12,114,487.00</u>	<u>11,839,600.00</u>	<u>11,968,098.99</u>
<u>Expenses</u>			
Wages/Regular	117,720.04	125,781.00	108,678.88
Wages/Non Retirement	3,073.50	3,000.00	2,662.00
FICA Employer Contribution	9,071.55	9,852.00	8,484.43
Retirement Employer	16,965.69	17,550.00	21,366.32
Health Insurance Premium	20,684.22	11,850.00	14,309.24
Dental	693.00	864.00	598.12
Eyeglasses	858.80	2,100.00	899.40
Life Insurance Premium	225.00	225.00	200.62
Unemployment Compensation Ins.	445.94	598.00	689.93
Workers Compensation Insurance	885.77	833.00	857.13
Dues, Conventions, Conferences	1,250.00	1,500.00	625.00
Materials and Supplies	886.17	1,000.00	901.31
PCORP PREM/GEN LIABILITY	1,074.40	1,140.00	1,103.21
Telephone	3,970.95	6,000.00	1,879.85
Postage	1,686.80	1,700.00	1,754.00
Travel and Lodging	296.60	500.00	143.00
Computer Support	208.07	250.00	215.00
Operational Agreement	6,600.00	6,000.00	6,079.01
Purchase/Equipment under \$5000	478.34	500.00	379.99
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	170.00	200.00	185.00
<u>Total Expenses</u>	<u>187,244.84</u>	<u>191,693.00</u>	<u>172,011.44</u>
<u>Tax Collectors Operations</u>			
<u>Expenses</u>			
Wages/Non Retirement	37,662.75	40,000.00	39,273.75
FICA Employer Contribution	2,881.34	3,060.00	3,004.60
Office Equipment Rental	3.35	0.00	109.13
Postage	435.53	50.00	948.16
<u>Total Expenses</u>	<u>40,982.97</u>	<u>43,110.00</u>	<u>43,335.64</u>

Public Defender	Actual 12/31/22	Budget 12/31/22	Actual 12/31/21
Expenses			
Wages/Regular	124,019.30	120,232.00	112,836.98
Wages/Overtime	8,440.55	4,000.00	7,101.74
Wages/Non Retirement	0.00	1,125.00	0.00
Wages/Transcripts	0.00	1,500.00	0.00
FICA Employer Contribution	9,748.44	9,705.00	8,602.80
Retirement Employer	18,990.00	17,550.00	23,770.06
Health Insurance Premium	30,962.52	28,350.00	28,088.27
Dental	554.40	576.00	533.49
Eyeglasses	600.00	2,100.00	600.00
Life Insurance Premium	150.00	150.00	140.80
Unemployment Compensation Ins.	456.16	692.00	431.36
Workers Compensation Insurance	213.00	194.00	200.88
Dues, Conventions, Conferences	4,648.91	5,000.00	2,701.38
Materials and Supplies	3,033.55	2,000.00	2,711.08
Office Equipment Rental	32.51	25.00	43.00
PCORP PREM/GEN LIABILITY	874.09	1,010.00	973.78
Telephone	4,370.37	3,200.00	2,199.68
Postage	468.73	650.00	1,185.86
Publications, Updates & Copies	1,029.07	3,000.00	1,793.92
Travel and Lodging	15,308.16	14,000.00	13,025.35
Professional Services	123,815.35	135,500.00	125,840.80
Court Appointed Assist P.D.	74,173.12	30,000.00	65,361.37
Other Asst. Public Defender	0.00	1,000.00	0.00
Computer Support	686.41	200.00	3,285.14
Official Investigation	12,392.35	20,000.00	6,296.50
Purchase/Equipment under \$5000	1,166.57	3,000.00	47.46
Equipment Maintenance	0.00	600.00	774.59
Total Expenses	436,133.56	405,359.00	408,546.29
Solicitor (Now in Commissioner's Budget)			
Expenses			
Wages/Regular	0.00	0.00	2,005.60
FICA Employer Contribution	0.00	0.00	153.43
Retirement Employer	0.00	0.00	374.85
Unemployment Compensation Ins.	0.00	0.00	51.34
Workers Compensation Insurance	0.00	0.00	6.62
Total Expenses	0.00	0.00	2,591.84
HR Courthouse			
Expenses			
Wages/Regular	92,400.21	90,290.00	83,125.08
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	6,944.60	6,993.00	6,211.79
Retirement Employer	13,382.48	12,600.00	16,470.32
Health Insurance Premium	22,755.04	20,103.00	21,930.80
Dental	554.40	576.00	533.08
Eyeglasses	801.50	1,800.00	1,461.00
Life Insurance Premium	150.00	150.00	140.67
Unemployment Compensation Ins.	440.96	549.00	434.21
Workers Compensation Insurance	79.19	71.00	72.22
Dues, Conventions, Conferences	1,325.33	1,300.00	885.00
PCORP PREM/GEN LIABILITY	487.72	530.00	506.70
Materials and Supplies	148.44	300.00	215.24
Advertising & Postage	0.00	125.00	53.45
Travel & Lodging	213.60	0.00	0.00
Computer	208.07	1,500.00	354.98
Purchase/Equipment under \$5000	179.99	5,000.00	0.00
Total Expenses	141,196.53	143,012.00	133,519.54
HR DHS			
Revenue Transfer from DHS	(282.16)	0	0

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Recorder of Deeds</u>			
<u>Revenues</u>			
Fees & Commissions	220,652.76	175,000.00	203,193.41
Photocopies	4,404.25	5,000.00	5,584.50
State Realty Tax Commissions	15,793.91	10,000.00	18,082.75
Local Realty Tax Commissions	31,524.74	22,000.00	38,864.97
<u>Total Revenues</u>	<u>272,375.66</u>	<u>212,000.00</u>	<u>265,725.63</u>
<u>Expenses</u>			
Wages/Regular	41,054.40	62,763.00	55,726.04
Wages/Non Retirement	600.00	1,500.00	648.00
FICA Employer Contribution	3,071.03	4,916.00	3,921.31
Retirement Employer	5,590.54	8,800.00	11,045.44
Health Insurance Premium	15,088.42	22,700.00	20,799.01
Dental	277.20	384.00	349.10
Eyeglasses	135.00	800.00	518.00
Life Insurance Premium	62.46	100.00	92.22
Unemployment Compensation Ins.	266.33	299.00	201.06
Worker's Compensation	311.69	314.00	322.14
Dues, Conventions, Conferences	625.00	2,000.00	625.00
Materials and Supplies	4,258.09	3,000.00	3,446.25
PCORP PREM/GEN LIABILITY	1,447.35	1,680.00	1,630.01
Telephone	846.72	1,000.00	1,708.08
Postage	0.00	1,000.00	1,230.00
Travel & Lodging	0.00	1,000.00	0.00
Legal Expenses	0.00	1,000.00	0.00
Computer Support	404.09	5,000.00	215.00
Purchase Equipment under \$5000	0.00	3,000.00	0.00
Equipment Maintenance	28,695.07	35,000.00	23,880.98
Other Miscellaneous Expenses	3,816.46	3,000.00	6,901.50
<u>Total Expenses</u>	<u>106,549.85</u>	<u>159,256.00</u>	<u>133,259.14</u>
<u>HVAC</u>			
<u>Expenses</u>			
Wages/Regular	10,170.23	9,928.00	0.00
Wages/Overtime	57.37	250.00	0.00
Wages/Non Retirement	23.91	0.00	0.00
Wages/On Call	137.00	375.00	0.00
FICA Employer Contribution	790.82	807.00	0.00
Retirement Employer	1,488.52	1,500.00	0.00
Health Insurance Premium	1,065.42	1,100.00	0.00
Dental	55.53	58.00	0.00
Eyeglasses	60.00	120.00	0.00
Life Insurance Premium	13.40	15.00	0.00
Unemployment Compensation Ins.	43.81	274.00	0.00
Workers Compensation Insurance	371.82	368.00	0.00
Contracted Services	9,862.70	10,000.00	12,328.91
Materials and Supplies	1,490.81	4,000.00	459.35
Purchase/Equipment under \$5000	0.00	2,500.00	127.95
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	31,559.97	35,000.00	35,835.36
<u>Total Expenses</u>	<u>57,191.31</u>	<u>67,295.00</u>	<u>48,751.57</u>

Planning, Zoning & Development	Actual 12/31/22	Budget 12/31/22	Actual 12/31/21
Revenues - Subdivision Fees	4,135.11	3,000.00	3,721.80
Expenses			
Wages/Regular	41,730.72	40,000.00	35,755.00
Wages/Overtime	0.00	0.00	61.80
Wages/Non Retirement	7,310.94	6,366.00	6,180.20
FICA Employer Contribution	3,333.20	3,547.00	2,840.11
Retirement Employer	6,009.20	5,600.00	7,113.00
Health Insurance Premium	15,709.80	15,750.00	14,051.13
Dental	277.20	288.00	256.41
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	75.00	75.00	67.82
Unemployment Compensation Ins.	269.93	426.00	226.91
Workers Compensation Insurance	49.04	43.00	42.22
Dues, Conventions, Conferences	250.00	300.00	290.00
Materials and Supplies	366.58	500.00	485.18
Telephone	4,453.60	8,472.00	1,811.14
Postage	293.35	250.00	234.49
Advertising	129.40	150.00	59.82
Auto Fuel	0.00	50.00	0.00
Travel and Lodging	0.00	200.00	0.00
Legal Expense	299.91	0.00	0.00
Professional Services	0.00	200.00	160.00
Computer Support	686.41	200.00	215.00
Filing Fees	0.00	50.00	0.00
Purchase/Equipment under \$5000	353.12	2,000.00	0.00
Other Miscellaneous Expenses	0.00	50.00	0.00
PA Wilds Planning	0.00	1,500.00	1,500.00
Total Expenses	81,597.40	86,617.00	71,350.23
GIS			
Total Revenues-Maps/Plat Books	5,653.00	2,900.00	4,967.57
Expenses			
Wages/Regular	98,199.50	95,385.00	91,453.28
Wages/Non-Retirement	1,125.00	1,125.00	1,125.00
FICA-Employer Contribution	7,434.19	7,383.00	6,930.39
Retirement Employer	14,125.64	13,300.00	18,114.45
Health Insurance Premium	18,864.96	18,900.00	17,530.03
Dental	554.40	576.00	533.61
Eyeglasses	235.00	600.00	0.00
Life Insurance Premium	150.00	150.00	140.82
Unemployment Compensation Ins.	437.59	549.00	429.02
Workers Compensation Insurance	198.61	183.00	190.87
Dues, Conventions, Conferences	389.00	1,500.00	300.00
Materials and Supplies	380.00	1,500.00	125.00
Training	0.00	1,500.00	0.00
PCORP PREM/GEN LIABILITY	692.02	870.00	838.23
Telephone	4,327.91	6,863.00	1,717.36
Postage	136.90	200.00	386.88
Travel and Lodging	497.97	2,000.00	526.80
Contracted Services	8,454.73	20,500.00	2,303.54
Computer Support	208.07	1,000.00	215.00
Purchase/Equipment under \$5000	1,965.08	17,720.00	2,874.71
Equipment Maintenance	892.55	2,000.00	867.65
Other Miscellaneous Expenses	0.00	100.00	10.56
Total Expenses	159,269.12	193,904.00	146,613.20

Risk Manager	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Revenues</u>			
PComp Grant	0.00	30,000.00	35,000.00
PComp Dividend Prior Years	0.00	0.00	89,196.00
PComp Payroll Audit Prior Years	726.00	0.00	5,399.00
PCorp Grant	30,000.00	20,000.00	20,000.00
<u>Total Revenues</u>	<u>30,726.00</u>	<u>50,000.00</u>	<u>149,595.00</u>
<u>Expenses</u>			
Wages/Regular	40,154.96	38,625.00	69,052.62
Wages/Non Retirement	496.87	1,125.00	989.25
FICA Employer Contribution	3,039.95	3,041.00	5,228.89
Retirement Employer	5,767.36	5,400.00	13,733.81
Health Insurance Premium	7,889.88	7,900.00	15,212.40
Dental	138.60	144.00	277.20
Eyeglasses	118.00	300.00	236.00
Life Insurance Premium	37.44	38.00	73.00
Unemployment Compensation Ins.	127.70	289.00	229.00
Workers Compensation Insurance	81.09	74.00	144.63
Dues, Conventions, Conferences	0.00	100.00	0.00
Training	0.00	1,000.00	1,645.00
Materials and Supplies	0.00	500.00	0.00
Postage	0.00	50.00	20.57
Auto Fuel	110.53	250.00	51.98
Travel and Lodging	0.00	1,000.00	0.00
PComp/PCorp Grant Expenditures	64,855.48	0.00	28,090.00
<u>Total Expenses</u>	<u>122,817.86</u>	<u>59,836.00</u>	<u>134,984.35</u>
<u>Records Retention</u>			
<u>Expenses</u>			
Wages/Regular	40,384.80	43,077.00	36,031.05
FICA Employer Contribution	3,183.15	3,295.00	2,681.48
Retirement Employer	5,801.85	6,050.00	7,145.40
Health Insurance Premium	1,225.00	9,450.00	8,436.67
Dental	277.20	288.00	256.41
Eyeglasses	900.00	1,500.00	805.00
Life Insurance Premium	75.00	75.00	67.82
Unemployment Compensation Ins.	194.16	260.00	196.76
Workers Compensation Insurance	34.49	34.00	29.83
Materials and Supplies	1,198.15	2,500.00	1,595.79
Telephone	1,562.64	1,600.00	1,532.82
Postage	155.15	200.00	43.45
Computer Support	810.07	1,000.00	817.00
Contracted Services	3,416.92	3,000.00	3,159.56
Purchase/Equipment Under \$5000.	843.04	1,500.00	1,412.25
Equipment & Other Fixed Assets	6,201.86	7,500.00	0.00
Equipment Maintenance	20.00	1,000.00	382.56
Other Miscellaneous	0.00	200.00	0.00
<u>Total Expenses</u>	<u>66,283.48</u>	<u>82,529.00</u>	<u>64,593.85</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Maintenance</u>			
<u>Revenues</u>			
State Reimbursement	0.00	0.00	4,634.50
Reimbursement/Misc	1,882.78	0.00	4,310.02
Transfer From DHS	(1,051.35)	0.00	0.00
St. James Transfer from DHS	(161.03)	0.00	0.00
<u>Total Revenues</u>	<u>670.40</u>	<u>0.00</u>	<u>8,944.52</u>
<u>Expenses</u>			
Wages/Regular	181,954.49	181,141.00	51,532.67
Wages/Overtime	1,288.30	1,750.00	0.00
Wages/NonRetirement	215.15	1,125.00	0.00
Wages/On Call	2,583.00	2,625.00	0.00
FICA Employer Contribution	14,055.77	14,278.00	3,790.05
Retirement Employer	26,886.53	25,900.00	10,211.98
Health Insurance Premium	37,889.50	37,900.00	16,841.01
Dental	1,330.47	1,382.00	511.80
Eyeglasses	1,415.00	1,980.00	850.40
Life Insurance Premium	346.27	360.00	135.39
Unemployment Compensation Ins.	974.45	1,443.00	411.32
Workers Compensation Insurance	6,667.42	6,510.00	1,893.33
Training	0.00	1,500.00	0.00
Materials and Supplies	9,247.32	15,000.00	5,997.38
Misc Hardware	21.80	1,000.00	519.26
Maintenance/Cleaning Supplies	13,546.14	15,000.00	12,653.98
Utilities	125,227.36	115,000.00	117,187.52
PCORP PREM/GEN LIABILITY	3,530.85	3,490.00	3,636.55
Telephone	3,797.40	3,000.00	3,946.22
Auto Fuel	877.15	1,200.00	1,175.96
Auto Maintenance	4,389.26	3,000.00	897.47
Lease Agreement	10,596.44	12,000.00	18,244.00
Contracted Services	29,815.25	40,000.00	30,308.47
Building and Land Repairs	74,778.79	80,000.00	76,209.46
126 Main St Land & Bldg Repairs	5,749.25	35,000.00	14,313.19
Purchase/Equipment under \$5000	3,939.27	5,000.00	4,373.30
Equipment & Other Fixed Assets	1,054.05	5,000.00	0.00
Equipment Maintenance	4,446.98	9,000.00	3,065.07
Other Miscellaneous Expenses	20.09	0.00	45.62
Reimburse DHS/In House Service	4,494.35	0.00	243,572.77
<u>Total Expenses</u>	<u>571,138.10</u>	<u>620,584.00</u>	<u>622,324.17</u>
<u>Information Technology - Security</u>			
<u>Expenses</u>			
Materials and Supplies	0.00	1,000.00	0.00
Purchase/Equipment under \$5000	0.00	10,000.00	0.00
Equipment & Other Fixed Assets	19,493.44	35,000.00	0.00
Equipment Maintenance	4,464.94	30,000.00	0.00
<u>Total</u>	<u>23,958.38</u>	<u>76,000.00</u>	<u>0.00</u>

Information Technology - CH	Actual 12/31/22	Budget 12/31/22	Actual 12/31/21
Expenses			
Wages/Regular	127,864.38	127,986.00	122,047.14
Wages/Overtime	0.00	750.00	0.00
Wages/On-Call	6,065.00	0.00	0.00
FICA Employer Contribution	9,885.00	9,848.00	8,958.17
Retirement Employer	19,633.89	18,000.00	24,183.53
Health Insurance Premium	40,395.00	37,800.00	33,656.37
Dental	831.60	864.00	790.25
Eyeglasses	477.19	2,700.00	485.00
Life Insurance Premium	225.00	225.00	208.70
Unemployment Compensation Ins	632.45	800.00	630.53
Workers Compensation Insurance	188.50	170.00	175.57
Training	68.96	4,500.00	0.00
Materials and Supplies	310.70	2,000.00	715.64
PCorp	749.09	820.00	830.20
Guest Wifi	7,063.46	7,500.00	6,820.00
Telephone	5,090.31	7,400.00	1,531.56
Travel and Lodging	562.76	1,000.00	366.43
Computer Support	2,828.28	12,000.00	1,965.00
Purchase/Equipment under \$5000	10,380.44	10,000.00	2,890.62
Equipment & Other Fixed Assets	24,594.10	25,000.00	0.00
Other Miscellaneous Expenses	83.15	500.00	135.05
Total Expenses	257,929.26	269,863.00	206,389.76
Miscellaneous Revenues			
Revenues			
Transfer from Other Govt'l Fund	1,861,597.63	0.00	0.00
Forest Lnds In Lieu of Tax	304,738.12	304,700.00	304,738.12
PA Game Lnds In Lieu of Taxes	32,062.02	32,060.00	32,062.02
Fish Comm Lnds In Lieu of Tax	490.80	490.00	490.80
Public Utility Realty Tax	12,160.04	12,000.00	12,281.99
DEP Flood Control/ILOT	27,129.00	26,000.00	26,481.00
Housing Auth In Lieu of Taxes	23,602.57	24,000.00	23,899.30
DV Health Insurance Rate Relief	0.00	44,504.00	51,970.38
CCAP UC Loss Control Credit 5%	2,383.33	0.00	10,565.75
Interest 911 Wired Reimb	15,652.70	11,000.00	9,742.10
Office, Bldg, Land Rental	42,049.98	44,000.00	44,747.27
Misc Income	9,306.41	0.00	5,205.40
Approp Prior Yr Fund Balance	0.00	3,468,801.00	0.00
Total Miscellaneous Revenue	2,331,172.60	3,967,555.00	522,184.13
Miscellaneous Expenses			
Employee Appreciation Bonus	161,250.00	0.00	0.00
Employee Bonus FICA Contribution	12,336.70	0.00	0.00
UC Employee Bonus	3,121.18	0.00	0.00
Workers Comp. Employee Bonus	1,896.55	0.00	0.00
VA Building Repairs	1,837.57	0.00	0.00
American Rescue Plan Misc.	1,884,061.56	0.00	0.00
Transfer to 911	0.00	1,127,493.00	0.00
Total Expenses	2,064,503.56	1,127,493.00	0.00

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Court of Common Pleas</u>			
<u>Revenues</u>			
State Reimb Grant - Court	53,790.00	5,500.00	45,460.00
Transcripts	6,731.75	2,000.00	2,781.50
Misc Income	2,367.18	0.00	0.00
Total Revenues	<u>62,888.93</u>	<u>7,500.00</u>	<u>48,241.50</u>
<u>Expenses</u>			
Wages/Regular	165,804.98	212,592.00	198,634.61
Wages/Overtime	0.00	0.00	53.40
Wages/Non Retirement	1,445.03	1,125.00	1,125.00
Wages/Transcripts	9,098.00	9,000.00	14,061.25
FICA Employer Contribution	12,852.63	17,038.00	15,294.69
Retirement Employer	25,348.72	30,900.00	42,178.53
Health Insurance Premium	60,233.78	67,400.00	65,433.35
Dental	1,178.10	1,440.00	1,323.63
Eyeglasses	535.00	4,200.00	554.00
Life Insurance Premium	318.75	375.00	349.46
Unemployment Compensation Ins.	1,058.92	1,563.00	1,321.57
Workers Compensation Insurance	1,427.68	1,374.00	1,731.41
Dues, Conventions, Conferences	3,470.00	4,000.00	1,815.00
Training	0.00	2,000.00	0.00
Materials and Supplies	6,177.73	5,000.00	4,421.40
Office Equipment Rental	763.84	500.00	652.62
PCORP PREM/GEN LIABILITY	3,361.90	3,130.00	3,033.53
Telephone	9,763.35	12,000.00	8,595.70
Postage	9,064.68	8,000.00	6,738.73
Photocopies	1,881.90	2,000.00	2,199.11
Travel and Lodging	2,078.55	8,000.00	1,436.02
Professional Services	10,089.01	4,000.00	1,978.50
Court Appointed Council	42,085.42	45,000.00	52,506.23
Arbitration	1,888.35	2,000.00	670.81
Court Ordered Psychology	1,200.00	4,000.00	1,150.00
Jury Fees and Expenses	15,371.16	12,000.00	5,828.15
Guardian Ad Litem	50,443.26	55,000.00	54,123.34
Court Master	49,749.00	61,000.00	49,434.00
Court Appointed Council-Dependency	135,969.19	82,000.00	83,480.95
Computer Support	3,606.07	4,000.00	3,613.00
Purchase/Equipment under \$5000	3,960.90	5,000.00	685.00
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	7,583.94	16,000.00	29,532.52
Other Miscellaneous Expenses	6,635.00	23,000.00	15,044.00
Total Expenses	<u>644,444.84</u>	<u>709,637.00</u>	<u>668,999.51</u>
<u>Constables</u>			
<u>Revenues</u>			
Reimbursement of Constable Service	<u>17,594.80</u>	<u>15,500.00</u>	<u>15,892.74</u>
<u>Expenses</u>			
Fees and Mileage	<u>21,431.56</u>	<u>15,500.00</u>	<u>18,229.97</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>DJ-Operations</u>			
<u>Revenues</u> -Prior Year Expenses	164.47	0.00	0.00
<u>Expenses</u> - PCorp	1,925.68	3,030.00	2,936.32
<u>DJ - Elkland #1</u>			
<u>Revenues</u>			
Fines	2,360.45	0.00	1,772.69
Costs and Fees	39,260.62	27,000.00	37,660.76
<u>Total Revenues</u>	41,621.07	27,000.00	39,433.45
<u>Expenses</u>			
Wages	79,622.38	78,812.00	75,074.26
FICA Employer Contribution	6,419.54	6,029.00	6,031.99
Retirement Employer	11,438.89	11,000.00	14,881.22
Health Insurance Premium	4,292.34	3,892.00	3,810.76
Dental	554.40	576.00	513.28
Eyeglasses	1,200.00	1,200.00	900.00
Life Insurance Premium	150.00	150.00	135.76
Unemployment Compensation Ins.	387.00	520.00	389.17
Workers Compensation Insurance	69.43	61.00	65.07
Dues, Conventions, Conferences	320.00	500.00	55.00
Materials and Supplies	3,709.34	5,500.00	3,287.04
Utilities	3,947.65	3,600.00	3,540.52
Telephone	6,394.92	5,500.00	6,383.92
Postage	6,498.68	6,000.00	7,711.19
Publications & Updates	2,339.65	2,500.00	1,984.08
Photo Copies	281.66	800.00	87.12
Travel and Lodging	629.47	1,000.00	67.00
Computer Support	862.40	1,700.00	387.00
Contracted Services	3,990.00	5,000.00	3,975.00
Building and Land Repair	731.43	500.00	1,086.18
Purchase/Equipment under \$5000	2,064.90	5,000.00	4,365.10
Equipment & Other Fixed Assets	692.99	5,000.00	5,771.60
Equipment Maintenance	0.00	1,000.00	0.00
Other Miscellaneous Expenses	(0.10)	100.00	65.00
Transfer out of Escheats	0.00	0.00	61.00
<u>Total Expenses</u>	136,596.97	145,940.00	140,628.26

<u>DJ #1 Edgcomb State Checking Account</u>			
Balance 1/1/22	11,167	To State	310,908
Collections	408,005	To General Fund	49,891
		To Twps & Boros	15,365
		Restitution	23,024
		Balance 12/31/22	19,984
Total	<u>419,172</u>	Total	<u>419,172</u>

DJ - Wellsboro #2	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Revenues</u>			
Fines	1,463.96	2,000.00	1,747.37
Costs and Fees	31,174.15	38,000.00	34,589.27
<u>Total Revenues</u>	32,638.11	40,000.00	36,336.64
<u>Expenses</u>			
Wages Regular	71,996.87	71,428.00	66,946.74
Wages/Non Retirement	801.56	1,125.00	923.25
FICA Employer Contribution	5,546.97	5,550.00	5,382.03
Retirement Employer	9,911.23	10,000.00	13,282.55
Health Insurance Premium	9,637.10	3,892.00	3,810.76
Dental	570.29	576.00	513.28
Eyeglasses	180.00	1,200.00	600.00
Life Insurance Premium	136.78	150.00	118.24
Unemployment Compensation Ins.	375.05	549.00	395.29
Workers Compensation Insurance	63.20	57.00	59.59
Dues, Conventions, Conferences	320.00	500.00	55.00
Materials and Supplies	1,893.52	2,500.00	1,835.73
Office Equipment Rental	191.04	350.00	219.27
Telephone	5,506.75	8,000.00	3,997.39
Postage	4,021.65	3,000.00	3,973.42
Publications & Updates	2,111.48	2,100.00	1,939.85
Photocopies	581.12	600.00	633.07
Travel and Lodging	496.17	1,000.00	27.00
Computer Support	686.41	1,000.00	215.00
Purchase/Equipment under \$5000	8,021.24	8,000.00	5,059.92
Equipment Maintenance	0.00	1,200.00	0.00
Copy Contract	391.20	300.00	0.00
Other Miscellaneous Expenses	0.00	100.00	0.00
<u>Total Expenses</u>	<u>123,439.63</u>	<u>123,177.00</u>	<u>109,987.38</u>

<u>DJ #2 Repard State Checking Account</u>			
Balance 1/1/22	9,231	To State	172,430
Collections	241,867	To General Fund	38,076
		To Twps & Boros	15,512
		Restitution	17,719
		Bank Fee-Foreign Ck	15
		Balance 12/31/22	7,346
Total	<u>251,099</u>	Total	<u>251,099</u>

DJ - Mansfield #3	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Revenues</u>			
Fines	746.45	1,500.00	1,104.08
Costs and Fees	38,127.33	48,000.00	36,676.25
Transfer to Escheats	0.00	0.00	(95.50)
<u>Total Revenues</u>	<u>38,873.78</u>	<u>49,500.00</u>	<u>37,684.83</u>
<u>Expenses</u>			
Wages/Regular	58,220.24	59,240.00	54,936.41
Wages/Maintenance	0.00	0.00	2,669.20
Wages/Non Retirement	0.00	1,125.00	750.00
FICA Employer Contribution	4,091.60	4,618.00	3,807.69
Retirement Employer	8,355.77	8,300.00	11,390.88
Health Insurance Premium	30,962.52	28,350.00	31,305.29
Dental	554.40	576.00	512.82
Eyeglasses	340.00	3,000.00	300.00
Life Insurance Premium	150.00	150.00	135.64
Unemployment Compensation Ins.	380.41	549.00	662.48
Workers Compensation Insurance	48.47	47.00	142.87
Dues, Conventions, Conferences	708.27	1,000.00	20.00
Materials and Supplies	2,575.68	4,500.00	4,601.37
Utilities	7,918.55	9,000.00	7,657.12
Telephone & Fax	8,079.85	10,000.00	4,681.59
Postage & Photocopies	6,172.40	8,400.00	7,519.85
Publications & Updates	2,552.62	2,500.00	1,970.05
Purchase/Equipment Under \$5000	1,266.90	5,000.00	4,176.49
Equipment & Other Fixed Assets	692.99	2,000.00	4,745.56
Contracted Services	6,874.79	5,500.00	6,370.00
Equipment Maintenance	0.00	2,200.00	0.00
Computer Support	686.41	1,100.00	215.00
Other Miscellaneous Expenses	0.00	1,000.00	500.00
Security	0.00	500.00	0.00
<u>Total Expenses</u>	<u>140,631.87</u>	<u>158,655.00</u>	<u>149,070.31</u>

<u>DJ #3 Cummings State Checking Account</u>			
Balance 1/1/22	8,472	To State	224,689
Collections	306,938	To General Fund	44,315
		To Twps & Boros	27,131
		Restitution	12,048
		Balance 12/31/22	7,228
Total	<u>315,411</u>	Total	<u>315,411</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
Domestic Relations			
Revenues-Reimbursement for 2021	411,393.86	410,000.00	755,911.15
Expenses			
Wages/Regular	312,848.60	345,909.00	325,701.24
Wages/Non Retirement	2,815.25	5,250.00	3,375.00
FICA Employer Contribution	23,507.28	26,864.00	24,077.88
Retirement Employer	44,158.49	48,250.00	64,540.32
Health Insurance Premium	71,260.32	100,800.00	92,217.34
Dental	1,801.80	2,016.00	1,857.24
Eyeglasses	855.00	4,500.00	2,085.00
Life Insurance Premium	487.50	525.00	490.28
Unemployment Compensation Ins.	1,645.70	1,957.00	1,480.83
Workers Compensation Insurance	1,803.19	1,863.00	2,286.11
Dues, Conventions, Conferences	1,590.00	2,000.00	965.00
Materials and Supplies	2,994.38	4,000.00	4,953.33
Form Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	441.37	1,000.00	484.87
PCORP PREM/GEN LIABILITY	2,863.85	2,760.00	2,672.81
Telephone	10,330.22	12,500.00	11,914.17
Postage	6,683.45	6,000.00	5,889.96
Travel and Lodging	6,598.63	7,000.00	4,676.37
IV-D Legal Services	4,904.50	5,000.00	4,080.00
Computer Support	208.07	250.00	215.00
Materials Drawn from Private Sources	408.00	1,000.00	422.94
Automatic Data Processing	2,028.84	4,500.00	1,825.95
Cost of Printing - Private	0.00	500.00	0.00
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	1,388.25	2,000.00	1,118.75
Court Related Costs	975.00	1,000.00	925.00
Purchase/ Equipment Under \$5000	5,328.70	3,000.00	0.00
Equipment & Other Fixed Assets	196.02	5,500.00	0.00
Equipment Maintenance	2,108.34	3,500.00	952.56
Other Miscellaneous Expenses	187.43	500.00	26.09
Lease Agreement	2,765.48	2,500.00	2,195.52
Total Expenses	<u>513,183.66</u>	<u>603,044.00</u>	<u>561,429.56</u>
Law Library			
Expenses-Legal Publications	<u>63,686.81</u>	<u>60,000.00</u>	<u>61,792.44</u>
Victim Witness Program			
Revenues-State Grant	<u>35,012.00</u>	<u>34,392.00</u>	<u>35,012.00</u>
Expenses			
Wages/Regular	53,797.93	56,925.00	50,856.83
FICA Employer Contribution	3,662.41	4,355.00	3,544.63
Retirement Employer	7,728.95	8,000.00	10,298.83
Health Insurance Premium	15,709.80	15,750.00	14,903.86
Dental	277.20	288.00	272.62
Eyeglasses	3,000.00	3,300.00	2,910.00
Life Insurance Premium	75.00	75.00	71.86
Unemployment Compensation Ins.	192.77	260.00	218.93
Workers Compensation Insurance	44.68	44.00	43.70
Training	0.00	200.00	0.00
Travel and Lodging	293.70	400.00	0.00
Total Expenses	<u>84,782.44</u>	<u>89,597.00</u>	<u>83,121.26</u>

Clerk of Courts	Actual	Budget	Actual
	12/31/22	12/31/22	12/31/21
Revenues			
Commissions & Interest	17,561.83	10,000.00	32,275.45
Expenses			
Wages/Regular	56,086.36	61,302.00	35,242.22
FICA Employer Contribution	4,317.24	4,690.00	2,657.53
Retirement Employer	8,082.94	8,600.00	6,975.84
Health Insurance Premium	5,616.24	10,050.00	4,546.69
Dental	323.45	432.00	138.60
Eyeglasses	0.00	450.00	150.00
Life Insurance Premium	87.62	113.00	36.56
Unemployment Compensation Ins.	109.22	520.00	0.00
Workers Compensation Insurance	460.58	441.00	439.90
Dues, Conventions, Conferences	598.16	1,000.00	591.96
Materials and Supplies	2,352.56	3,000.00	2,227.66
Telephone	2,169.66	4,600.00	1,486.92
Postage	1,200.00	1,500.00	1,420.00
Publications & Updates	278.00	500.00	255.00
Travel & Lodging	0.00	1,000.00	0.00
Legal Expense	250.00	250.00	250.00
Computer Support	10,043.14	500.00	1,827.50
Purchase/Equipment under \$5000	26.25	1,000.00	665.11
Equipment Maintenance	78.75	7,000.00	1,638.48
Other Miscellaneous Expenses	0.00	0.00	11.25
Total Expenses	92,080.17	106,948.00	60,561.22
Coroner			
Revenues			
PA Coroner Distribution	3,234.93	0.00	2,510.08
Cremation Fees-From Funeral Homes	8,150.00	0.00	3,050.00
Total Revenues	11,384.93	0.00	5,560.08
Expenses			
Wages/Regular	29,667.32	28,537.00	27,705.60
FICA Employer Contribution	2,363.28	2,183.00	2,182.99
Retirement Employer	4,260.99	4,000.00	5,417.57
Health Insurance Premium	1,225.00	1,200.00	1,175.00
Eyeglasses	0.00	600.00	285.00
Dental	0.00	288.00	0.00
Unemployment Compensation	0.00	0.00	246.23
Life Insurance Premium	19.16	75.00	34.60
Workers Compensation Insurance	363.86	331.00	353.65
Dues, Conventions, Conferences	625.00	2,000.00	1,515.00
Training	1,370.00	0.00	2,614.61
Materials and Supplies	39.36	600.00	257.73
Telephone	1,324.28	1,068.00	969.00
Travel and Lodging	3,774.79	2,000.00	4,135.11
Post Mortem Expenses	30,496.00	64,200.00	55,331.40
Removal of Bodies	15,590.00	13,000.00	23,679.00
Assist Coroner Reports	6,200.00	6,000.00	8,600.00
Purchase/Equipment Under \$5000	0.00	0.00	410.00
Other Miscellaneous Expenses	10.20	25.00	13.60
Total Expenses	97,329.24	126,107.00	134,926.09

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
Clerk of Orphans' Court			
Revenues-Fees	16,611.50	16,000.00	18,947.50
Expenses			
Wages/Regular	55,874.30	57,978.00	51,209.20
Wages/Non Retirement	337.50	1,125.00	450.00
FICA Employer Contribution	3,990.09	4,521.00	3,532.05
Retirement Employer	8,025.73	8,100.00	10,146.86
Health Insurance Premium	24,785.52	22,700.00	20,714.30
Dental	369.60	384.00	348.81
Eyeglasses	100.00	800.00	0.00
Life Insurance Premium	99.96	100.00	92.14
Unemployment Compensation Ins.	192.30	289.00	204.11
Workers Compensation Insurance	323.54	310.00	318.09
Dues, Convention, Conferences	387.50	1,000.00	312.50
Material & Supplies	519.47	500.00	329.69
Telephone	341.05	1,000.00	721.70
Advertising & Postage	679.54	2,030.00	0.00
Publications & Updates	0.00	0.00	1,282.50
Legal Expense	0.00	100.00	0.00
Computer Support	208.07	500.00	215.00
Equipment Maintenance	0.00	2,100.00	0.00
Other Miscellaneous Expenses	0.00	500.00	0.00
Total Expenses	<u>96,234.17</u>	<u>104,037.00</u>	<u>89,876.95</u>
District Attorney			
Revenues ACT 57	120,682.25	120,000.00	120,682.25
Expenses			
Wages Regular	476,571.69	453,889.00	440,709.14
FICA Employer Contribution	33,173.79	34,723.00	30,803.48
Retirement Employer	68,133.09	63,300.00	87,072.47
Health Insurance Premium	46,477.20	52,850.00	46,149.34
Dental	1,386.00	1,440.00	1,227.15
Eyeglasses	1,010.00	3,600.00	455.00
Life Insurance Premium	408.78	450.00	402.42
Unemployment Compensation Ins.	1,075.85	1,300.00	1,355.48
Workers Compensation Insurance	5,438.77	5,077.00	5,869.61
Dues, Conventions, Conferences	1,848.25	13,000.00	11,961.58
Training	42.95	3,000.00	39.95
Uniforms	191.92	500.00	253.98
Materials and Supplies	5,766.14	4,300.00	4,774.69
Office Equipment Rental	62.59	65.00	61.96
Food	814.81	500.00	0.00
PCorp /Gen Liability	3,382.60	3,530.00	3,421.37
Telephone	7,366.67	11,700.00	6,614.93
Postage	996.20	1,000.00	746.41
Auto Fuel & Maintenance	3,432.40	3,000.00	3,482.97
Travel and Lodging	4,395.40	2,500.00	2,427.16
Professional Services	17,707.93	8,000.00	4,739.90
Computer Support	208.07	300.00	215.00
Witness Fees	0.00	1,000.00	0.00
Extradition	0.00	3,500.00	0.00
Official Investigation	0.00	1,500.00	0.00
Witness Mileage & Expense	0.00	500.00	120.00
Purchase/Equipment under \$5000	3,852.03	6,000.00	2,644.57
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	0.00	100.00	0.00
Other Miscellaneous Expenses	2,107.58	500.00	225.43
Lease Agreement	16,404.79	20,300.00	10,958.78
Total Expenses	<u>702,255.50</u>	<u>703,924.00</u>	<u>666,732.77</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Prothonotary</u>			
<u>Revenues</u> -Fees	105,791.57	110,000.00	102,697.99
<u>Expenses</u>			
Wages/Regular	66,222.81	61,302.00	78,340.70
FICA Employer Contribution	5,129.20	4,690.00	5,809.98
Retirement Employer	9,496.63	8,600.00	15,520.65
Health Insurance Premium	6,914.78	10,050.00	21,417.71
Dental	485.05	432.00	633.92
Eyeglasses	0.00	450.00	150.00
Life Insurance Premium	131.13	113.00	167.35
Unemployment Compensation Ins.	327.53	520.00	897.40
Workers Compensation Insurance	469.23	441.00	475.72
Dues, Conventions, Conferences	598.16	1,000.00	591.96
Materials and Supplies	2,308.14	3,000.00	2,113.04
Office Equipment Rental	8.57	60.00	16.80
PCorp Prem/Gen Liability	1,053.83	1,290.00	1,243.21
Telephone	2,365.57	4,600.00	1,259.60
Postage	2,643.30	1,500.00	2,562.41
Publications & Updates	278.00	500.00	255.00
Travel & Lodging	0.00	1,000.00	0.00
Legal Expense	250.00	250.00	250.00
Computer Support	10,043.14	2,000.00	1,827.50
Purchase/Equipment under \$5000	26.25	5,000.00	665.10
Equipment Maintenance	2,235.85	7,000.00	1,638.48
Other Miscellaneous Expenses	50.00	0.00	101.50
<u>Total Expenses</u>	<u>111,037.17</u>	<u>113,798.00</u>	<u>135,938.03</u>
<u>Register of Wills</u>			
<u>Revenues</u>			
Fees	56,594.00	30,000.00	57,002.00
Inheritance Tax Commissions	44,172.84	25,000.00	30,971.44
<u>Total Revenue</u>	<u>100,766.84</u>	<u>55,000.00</u>	<u>87,973.44</u>
<u>Expenses</u>			
Wages/Regular	52,056.91	50,074.00	47,742.60
FICA Employer Contribution	3,965.12	3,831.00	3,634.69
Retirement Employer	7,483.27	7,000.00	9,459.14
Health Insurance Premium	22,761.12	22,800.00	20,844.14
Dental	369.60	384.00	348.81
Eyeglasses	180.00	800.00	300.00
Life Insurance Premium	100.08	100.00	92.18
Unemployment Compensation Ins.	193.10	260.00	207.43
Workers Compensation Insurance	319.78	302.00	314.57
Dues, Conventions, Conferences	387.50	1,250.00	312.50
Materials and Supplies	919.11	500.00	435.81
Telephone	341.05	1,000.00	721.70
Postage	0.00	100.00	0.00
Travel and Lodging	0.00	500.00	0.00
Legal Expense	0.00	200.00	215.00
Computer Support	208.07	500.00	0.00
Other Miscellaneous Expenses	0.00	100.00	0.00
<u>Total Expenses</u>	<u>89,284.71</u>	<u>89,701.00</u>	<u>84,628.57</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Sheriff</u>			
<u>Revenues</u>			
Fines	5,350.56	4,900.00	4,567.04
State Grant-Training Reimbursement	8,491.80	0.00	5,000.00
Fees	63,789.18	65,000.00	66,120.07
<u>Total Revenues</u>	<u>77,631.54</u>	<u>69,900.00</u>	<u>75,687.11</u>
<u>Expenses</u>			
Wages/Regular	358,725.59	405,295.00	373,609.03
Wages/Overtime	4,690.49	2,500.00	2,500.32
Wages/Non Retirement	1,125.00	1,125.00	447.75
FICA Employer Contribution	26,542.45	31,282.00	27,487.95
Retirement Employer	51,811.30	56,900.00	74,306.00
Health Insurance Premium	112,085.35	124,100.00	104,237.97
Dental	2,415.03	2,880.00	2,511.23
Eyeglasses	1,889.19	7,800.00	2,271.34
Life Insurance Premium	646.18	750.00	629.92
Unemployment Compensation Ins.	1,987.50	2,434.00	2,098.74
Workers Compensation Insurance	6,911.56	7,825.00	9,365.33
Dues, Conventions, Conferences	2,600.50	4,000.00	2,820.00
Training	4,707.93	8,500.00	5,947.75
Uniforms and Badges	5,045.34	8,000.00	11,434.74
Materials and Supplies	5,174.28	6,000.00	5,642.64
Office Equipment Rental	865.55	2,400.00	1,444.56
PCorp Prem/Gen Liability	13,856.32	13,820.00	13,411.71
Telephone	7,374.59	12,500.00	6,497.26
Postage	1,414.21	2,000.00	1,027.34
Auto Fuel	9,023.41	8,000.00	6,879.48
Auto Maintenance	4,518.72	10,500.00	4,391.10
Lease Agreement	21,465.67	18,100.00	32,230.69
Travel and Lodging	3,715.09	4,000.00	3,881.62
Transport of Prisoners	800.24	1,000.00	826.23
Legal Expense	3,000.00	4,500.00	3,000.00
Contracted Services	150.00	3,500.00	0.00
Computer Support	686.41	1,500.00	215.00
Automatic Data Processing	3,623.30	10,000.00	3,703.00
Purchase/Equipment under \$5000	3,958.28	15,000.00	10,453.01
Equipment & Other Fixed Assets	11,138.00	4,000.00	15,899.59
Equipment Maintenance	801.73	5,000.00	1,385.60
Other Miscellaneous Expenses	496.00	0.00	288.75
<u>Total Expenses</u>	<u>673,245.21</u>	<u>785,211.00</u>	<u>730,845.65</u>
<u>Security</u>			
<u>Expenses</u>			
Purchase/Equipment under \$5000	0.00	0.00	4,283.00
<u>Total Expenses</u>	<u>0.00</u>	<u>0.00</u>	<u>4,283.00</u>

County Prison	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/22</u>	<u>12/31/22</u>	<u>12/31/21</u>
<u>Revenues</u>			
State Reimb/Annual Agreement	2,500.00	2,500.00	3,125.00
Maint Pymts from Counties	42,295.27	75,000.00	46,873.11
D.U.I. Program	9,437.50	9,000.00	12,460.44
Tioga Co Prison Room & Board	2,123.05	4,500.00	2,695.00
SS Reward	0.00	2,000.00	600.00
Misc Income	3,443.45	0.00	6,448.73
<u>Total Revenues</u>	<u>59,799.27</u>	<u>93,000.00</u>	<u>72,202.28</u>
<u>Expenses</u>			
Wages Regular	1,539,207.08	1,551,890.00	1,370,052.41
Wages/Overtime	106,990.95	50,000.00	52,616.28
Wages/Non Retirement	247,898.26	300,000.00	259,263.27
FICA Employer Contribution	140,875.64	145,500.00	124,940.37
Retirement Employer	236,846.22	217,000.00	282,007.51
Health Insurance Premium	357,663.79	377,400.00	316,251.78
Dental	8,200.50	9,216.00	7,516.41
Eyeglasses	6,902.00	24,900.00	6,173.00
Life Insurance Premium	2,312.75	2,400.00	1,989.18
Unemployment Compensation Ins.	9,259.06	21,840.00	8,536.37
Workers Compensation Insurance	48,046.84	47,590.00	52,240.42
Dues, Conventions, Conferences	180.00	2,000.00	0.00
Staff Development	1,005.43	5,000.00	586.53
Uniforms and Badges	2,521.32	8,000.00	2,951.28
Volunteer Program	73.60	350.00	32.00
Materials and Supplies	7,510.37	6,000.00	7,342.27
Medical and Drug Supplies	9,414.56	10,000.00	8,634.04
Laundry and Supplies	4,289.10	3,000.00	3,433.54
Housekeeping/Kitchen Supplies	19,580.27	21,500.00	26,737.77
Clothing	8,139.45	3,500.00	3,122.05
Personal Items	11,371.43	6,000.00	6,524.75
Collection Expense	0.00	250.00	0.00
Utilities	142,176.58	125,000.00	135,565.23
Pcorp /Gen Liability	60,028.49	59,460.00	57,721.58
Telephone/Postage	14,127.99	15,000.00	9,773.66
Auto Fuel	2,337.87	2,000.00	1,786.33
Auto Maintenance	411.49	1,500.00	1,142.90
Travel and Lodging	740.42	5,000.00	0.00
Professional Services	50,000.00	37,000.00	50,000.00
Professional Services Medical	191,262.50	92,550.00	174,827.53
Contracted Services	29,605.03	26,210.00	33,647.77
Contractors	1,065.30	2,000.00	1,170.00
Computer Support	3,000.43	12,000.00	15,665.07
Building and Land Repairs	16,544.61	40,000.00	11,012.73
Purchase/Equipment under \$5000	4,048.51	5,000.00	1,268.39
Equipment & Other Fixed Assets	0.00	1,500.00	0.00
Equipment Maintenance	26,287.11	20,000.00	7,364.72
Other Miscellaneous Expenses	10,801.39	5,000.00	7,594.84
Lease Agreement	10,745.58	17,300.00	13,066.29
<u>Total Expenses</u>	<u>3,331,471.92</u>	<u>3,279,856.00</u>	<u>3,062,558.27</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
County Prison - Kitchen			
Revenue			
Transfer From DHS	958.89	6,500.00	4,430.95
Miscellaneous Income	9,861.53	0.00	184.40
Total Revenues	<u>10,820.42</u>	<u>6,500.00</u>	<u>4,615.35</u>
Expenses			
Wages/Regular	127,666.77	133,267.00	97,749.25
Wages/Overtime	11,679.69	10,000.00	11,464.82
Wages/ Non Retirement	712.50	1,125.00	1,398.75
FICA Employer Contribution	10,425.13	11,046.00	8,217.50
Retirement Employer	20,063.23	20,000.00	21,388.44
Health Insurance Premium	37,650.76	49,000.00	29,043.89
Dental	716.10	1,152.00	589.54
Eyeglasses	600.00	2,100.00	0.00
Life Insurance Premium	268.75	300.00	210.50
Unemployment Compensation Ins.	914.00	1,329.00	719.42
Workers Compensation Insurance	4,955.18	5,036.00	4,100.11
Staff Development	330.00	150.00	0.00
Food	307,567.88	180,000.00	215,809.00
Housekeeping / Kitchen Supplies	14,784.99	10,000.00	12,836.19
Purchase/Equipment under \$5000	0.00	1,000.00	218.29
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	5,820.46	8,000.00	14,293.67
Other Miscellaneous Expenses	50.00	50.00	25.00
Total Expenses	<u>544,205.44</u>	<u>436,055.00</u>	<u>418,064.37</u>
RIP Grant			
<i>Restrictive Intermediate Punishment</i>			
Revenues - State Reimbursement	<u>190,007.46</u>	<u>330,000.00</u>	<u>229,076.36</u>
Expenses			
Wages/Regular	89,926.84	89,036.00	82,098.23
Wages/Overtime	25.90	200.00	37.68
Wages/On-Call/Retirement	2,872.50	1,000.00	1,050.94
FICA Employer Contribution	7,326.63	6,903.00	6,563.10
Retirement Employer	13,241.26	12,500.00	16,385.50
Health Insurance Premium	5,577.14	5,300.00	5,845.05
Dental	480.04	504.00	410.96
Eyeglasses	225.00	1,500.00	48.00
Life Insurance Premium	129.89	131.00	107.34
Unemployment Compensation Ins.	347.16	811.00	318.59
Workers Compensation Insurance	2,401.56	2,243.00	2,701.14
Materials and Supplies	3,035.71	0.00	0.00
Electronic Monitoring Expense	23,382.00	17,303.00	20,374.50
Probation Drug Screen	0.00	1,500.00	0.00
Client and Treatment Services	157,315.47	230,000.00	112,219.69
Total Expenses	<u>306,287.10</u>	<u>368,931.00</u>	<u>248,160.72</u>

Adult Probation	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Revenues</u>			
Fines Probation Dept.	88,301.13	83,500.00	104,137.11
State Grant In Adult Probation	59,007.00	59,000.00	118,014.00
Supervision Fee-State	90,276.27	70,000.00	94,382.36
Reimbursement-Drug Testing HSA	100.00	250.00	397.00
Transfer to Escheats	(60.00)	0.00	(6.25)
Interest Prob. Dept. Checking Acct	25.73	15.00	15.97
Misc Income	2,329.12	800.00	1,271.52
Transfer from Other Gvt'l Fund	122,136.94	100,000.00	116,689.16
<u>Total Revenues</u>	<u>362,116.19</u>	<u>313,565.00</u>	<u>434,900.87</u>
<u>Expenses</u>			
Wages/Regular	500,560.38	466,735.00	442,825.32
Wages/Overtime	4,149.77	5,000.00	3,150.64
Wages/Non Retirement	4,312.50	5,000.00	3,300.00
Wages/On-Call	13,737.50	12,000.00	10,961.74
FICA Employer Contribution	39,365.16	37,388.00	34,721.50
Retirement Employer	73,869.03	67,500.00	89,919.23
Health Insurance Premium	112,868.23	107,250.00	92,280.15
Dental	2,332.99	2,664.00	1,981.27
Eyeglasses	2,620.17	6,600.00	2,991.50
Life Insurance Premium	724.22	694.00	597.81
Unemployment Compensation Ins.	1,871.87	4,613.00	1,860.29
Workers Compensation Insurance	11,323.80	10,339.00	12,561.25
Dues, Conventions, Conferences	5,531.55	4,000.00	2,377.13
Training	2,254.00	5,000.00	3,898.38
Volunteer Program	200.10	100.00	28.00
Materials and Supplies	4,597.42	4,650.00	2,911.71
Printing	664.85	400.00	776.22
Office Equipment Rental	182.00	500.00	198.39
Clothing	1,054.93	1,500.00	291.02
Electronic Monitoring Expense	16,042.50	16,000.00	11,834.00
PCORP PREM/GEN LIABILITY	25,634.03	25,280.00	24,543.19
Telephone	14,355.89	20,050.00	12,948.09
Postage	3,815.20	2,100.00	2,132.56
Legal Publications	1,275.00	500.00	0.00
Auto Fuel	19,056.80	9,000.00	12,644.51
Auto Maintenance	310.10	1,500.00	146.59
Travel and Lodging	2,131.94	1,500.00	2,063.57
Client Transportation	4,411.46	500.00	0.00
Computer Support	1,988.83	4,900.00	215.00
Automatic Data Processing	0.00	7,000.00	7,010.00
Comm. Services Program Expense	3,921.11	2,500.00	749.76
Probation Drug Screen	5,454.87	10,000.00	1,111.68
Client and Treatment Services	0.00	0.00	8,537.00
Drug & Alcohol Assessment	0.00	500.00	372.10
Extradition	27.64	2,500.00	2,158.00
Purchase/Equipment under \$5000	7,258.22	10,000.00	4,711.31
Equipment & Other Fixed Assets	37,199.54	31,500.00	4,941.74
Equipment Maintenance	315.61	2,500.00	912.98
Other Miscellaneous Expenses	465.02	2,500.00	538.29
Transfer out of Escheats	0.00	0.00	1.00
Copy Contract	775.22	750.00	728.87
Lease Agreement	78,770.04	75,000.00	77,976.05
<u>Total Expenses</u>	<u>1,005,429.49</u>	<u>968,013.00</u>	<u>883,907.84</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Juvenile Probation</u>			
<u>Revenues</u>			
4-E IVE State/Federal Grant	1,241.54	800.00	1,061.86
State Grant-in-Aid Juvenile Prob	151,997.00	151,997.00	151,997.00
Training Grant-in-Aid (Juv Prob)	2,368.00	1,846.00	1,346.00
<u>Total Revenues</u>	<u>155,606.54</u>	<u>154,643.00</u>	<u>154,404.86</u>
<u>Expenses</u>			
Wages/Regular	370,575.24	357,514.00	393,830.92
Wages/Overtime	1,247.72	2,500.00	2,362.46
Wages/Non Retirement	2,900.00	3,900.00	1,756.00
Wages/On-Call	7,187.50	10,800.00	10,094.99
FICA Employer Contribution	28,317.32	28,666.00	30,226.87
Retirement Employer	54,234.35	51,750.00	79,499.03
Health Insurance Premium	99,802.95	94,000.00	99,712.31
Dental	1,760.76	2,016.00	1,769.73
Eyeglasses	1,806.40	6,450.00	1,090.50
Life Insurance Premium	532.61	525.00	531.49
Unemployment Compensation Ins.	1,402.10	4,534.00	1,673.78
Workers Compensation Insurance	7,862.19	7,566.00	11,024.49
Dues, Conventions, Conferences	1,460.00	400.00	270.00
Training	1,136.71	4,000.00	1,956.35
Volunteer Program	200.10	100.00	28.00
Materials and Supplies	2,965.24	2,500.00	1,388.87
Printing	322.76	150.00	258.73
Clothing	658.50	1,400.00	0.00
Electric Monitoring Expense	137.50	0.00	0.00
Telephone	9,840.67	17,100.00	11,905.89
Legal Publications	0.00	300.00	0.00
Auto Fuel	5,272.93	2,000.00	2,643.72
Auto Maintenance	0.00	300.00	7.94
Travel and Lodging	1,554.81	500.00	186.24
Contracted Services	500.00	40.00	0.00
Computer Support	801.66	1,700.00	215.00
Automatic Data Processing	0.00	250.00	27.30
Probation Drug Screen	312.42	2,500.00	2,828.77
Extradition	465.63	500.00	0.00
Purchase/Equipment under \$5000	3,429.70	5,000.00	903.41
Equipment & Other Fixed Assets	17.49	10,500.00	4,941.73
Equipment Maintenance	286.44	2,000.00	912.98
Other Miscellaneous Expenses	718.68	1,000.00	391.92
Copy Contract	464.36	500.00	423.00
<u>Total Expenses</u>	<u>608,174.74</u>	<u>622,961.00</u>	<u>662,862.42</u>
<u>Drug Court</u>			
<u>Revenues</u>			
Grants	14,351.75	5,175.00	16,223.52
<u>Expenses</u>			
Wages/Non Retirement	10,534.17	9,725.00	9,567.84
FICA Employer Contribution	805.87	744.00	731.84
Unemployment Compensation Ins.	190.14	253.00	148.35
Workers Compensation Insurance	8.75	8.00	7.91
Materials and Supplies	0.00	2,000.00	0.00
Client Transportation/Lodging	10,495.50	2,000.00	(1,144.50)
Grant Expenses	9,946.25	0.00	16,223.52
<u>Total Expenses</u>	<u>31,980.68</u>	<u>14,730.00</u>	<u>25,534.96</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>SPOKE Grant</u>			
<i>Special Program of Kids Encouraging</i>			
<u>Expenses</u>			
Materials and Supplies	0.00	0.00	834.98
Utilities	0.00	0.00	350.89
Auto Fuel & Maintenance	0.00	0.00	667.49
Equipment & Other Fixed Assets	0.00	0.00	34.99
Equipment Maintenance	0.00	0.00	1,215.50
Other Miscellaneous Expenses	0.00	0.00	25.50
<u>Total Expenses</u>	<u>0.00</u>	<u>0.00</u>	<u>3,129.35</u>
<u>Emergency Medical & Management Agency</u>			
<u>Revenues</u>			
EMA Assist Claim Program	80,015.00	70,000.00	34,224.39
PEMA	566.38	0.00	13,504.83
Special Project Hazmat PEMA Grant	(16,837.80)	0.00	50,587.79
Transfer from Other Funds	9,516.33	5,000.00	0.00
<u>Total Revenues</u>	<u>73,259.91</u>	<u>75,000.00</u>	<u>98,317.01</u>
<u>Expenses</u>			
Wages/Regular	121,421.51	108,613.00	114,839.96
Wages/Overtime	146.09	200.00	0.00
Wages/Non Retirement	611.70	1,730.00	0.00
FICA Employer Contribution	8,904.73	8,457.00	8,624.33
Retirement Employer	17,427.36	15,200.00	22,655.25
Health Insurance Premium	35,968.15	26,350.00	26,809.14
Dental	889.35	864.00	917.82
Eyeglasses	1,174.00	1,500.00	300.00
Life Insurance Premium	240.64	225.00	248.52
Unemployment Compensation Ins.	744.86	830.00	842.82
Workers Compensation Insurance	196.61	164.00	188.52
Dues, Conventions, Conferences	862.39	800.00	525.00
Training	352.86	0.00	50.00
Materials and Supplies	3,895.13	1,000.00	954.00
Telephone	1,297.72	1,000.00	1,285.78
Postage/Photocopies	0.00	500.00	0.00
Auto Fuel	997.69	500.00	473.88
Auto Maintenance	44.00	500.00	43.00
Travel and Lodging	992.48	1,000.00	367.00
Meeting Expenses	750.63	600.00	736.36
Contracted Services	15,230.00	6,000.00	9,001.73
Computer Support	0.00	500.00	0.00
Purchase/Equipment under \$5000	244.98	2,000.00	2,311.45
Equipment & Other Fixed Assets	9,516.33	0.00	0.00
Equipment Maintenance	14.61	0.00	20.00
PEMA Grant	0.00	500.00	40,941.33
Other Miscellaneous Expenses	228.62	3,000.00	5,830.86
<u>Total Expenses</u>	<u>222,152.44</u>	<u>182,033.00</u>	<u>237,966.75</u>
<u>Flood Control Dams</u>			
<u>Expenses</u>	<u>2,025.00</u>	<u>10,000.00</u>	<u>151.80</u>

	<u>Actual</u> <u>12/31/22</u>	<u>Budget</u> <u>12/31/22</u>	<u>Actual</u> <u>12/31/21</u>
<u>Endless Mountains Transportation</u>			
<u>Expenses-EMTA Local Match</u>	35,088.21	35,088.00	37,048.95
<u>Libraries</u>			
<u>Expenses</u>	100,000.00	100,000.00	100,000.00
<u>Historical Society</u>			
<u>Expenses</u>	10,000.00	10,000.00	10,000.00
<u>Tioga County Fair</u>			
<u>Expenses</u>	2,500.00	2,500.00	2,500.00
<u>Penn State Extension</u>			
<u>Expenses</u>			
Volunteer Program	82.80	0.00	60.00
PCORP PREM/GEN LIABILITY	503.31	480.00	461.65
Allocation	127,882.00	127,882.00	95,067.60
<u>Total Expenses</u>	128,468.11	128,362.00	95,589.25
<u>Soil Conservation</u>			
<u>Revenues</u>			
Salary Transfer	253,453.18	300,000.00	286,139.42
Auto Reimbursement	5,508.44	5,500.00	3,988.12
Reimbursement Computer Support	4,963.23	0.00	0.00
PCORP Reimbursement	2,291.51	2,370.00	2,295.76
<u>Total Revenues</u>	266,216.36	307,870.00	292,423.30
<u>Expenses</u>			
Wages Regular	218,865.79	251,936.00	230,000.67
Wages/Non Retirement	1,125.00	1,125.00	904.50
FICA Employer Contribution	16,812.12	19,359.00	17,501.86
Retirement Employer	31,018.75	34,250.00	45,580.95
Health Insurance Premium	55,839.92	71,700.00	62,801.95
Dental	1,547.70	2,016.00	1,512.44
Eyeglasses	2,060.70	5,100.00	1,174.87
Life Insurance Premium	450.00	525.00	467.83
Unemployment Compensation Ins.	1,621.42	1,849.00	1,602.23
Workers Compensation Insurance	414.59	452.00	445.99
PCORP PREM/GEN LIABILITY	2,291.51	2,370.00	2,295.76
Computer Support	5,127.85	250.00	215.00
Other Miscellaneous Expenses	99.00	50.00	25.00
Lease Agreement	5,508.44	5,500.00	5,557.88
<u>Total Expenses</u>	342,782.79	396,482.00	370,086.93
<u>DHS MH Local Match</u>			
<u>Expenses</u> Mental Health	46,442.28	56,783.00	29,848.12
<u>DHS - Drug & Alcohol Local Match</u>			
<u>Expenses</u> -Drug and Alcohol	18,455.46	53,882.00	23,982.04
<u>DHS - MR Local Match</u>			
<u>Expenses</u>			
Mentally Disabled	23,729.38	36,186.00	36,435.16
Early Intervention	37,339.53	80,176.00	16,828.99
<u>Total Expense</u>	61,068.91	116,362.00	53,264.15

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
DHS - C & Y Local Match	12/31/22	12/31/22	12/31/21
Expenses			
Independent Living	2,598,991.75	2,638,830.00	1,703,305.57
Probation CBP	(2,019.02)	64,399.00	16,187.00
Probation (Residential Svcs)	128,962.00	128,962.00	45,039.00
Probation Inst (YDC-YFC)	0.00	0.00	6,398.00
Probation (Detention)	435.00	435.00	1,120.00
Independent Living	13,547.11	45,624.00	12,468.36
Special Grants	(749,752.81)	123,133.00	70,290.64
Total Expenses	1,990,164.03	3,001,383.00	1,854,808.57
DHS - Outpatient Local Match			
Expenses-Outpatient Services	62,499.96	50,000.00	37,498.04
DHS - Interagency Coordinator Local Match			
Expenses			
Admin HSS	29,170.54	41,121.00	31,986.01
Admin D&A	19,864.41	23,676.00	17,527.35
Admin HAP (BH)	10,539.53	9,585.00	8,569.07
Match on Retained Revenue	8,669.00	8,669.00	5,301.14
Total Expenses	68,243.48	83,051.00	63,383.57
Veterans' Affairs			
Expenses			
Wages Regular	138,181.50	129,051.00	118,417.88
Wages/Non Retirement	2,936.52	1,125.00	750.00
FICA Employer Contribution	10,454.77	9,958.00	8,918.98
Retirement Employer	19,878.56	18,000.00	23,433.86
Health Insurance Premium	43,668.51	35,850.00	35,251.30
Dental	841.82	864.00	809.59
Eyeglasses	1,706.00	2,400.00	505.00
Life Insurance Premium	227.76	225.00	213.52
Unemployment Compensation Ins.	674.77	809.00	664.03
Workers Compensation Insurance	190.36	167.00	172.35
Dues, Conventions, Conferences	1,113.28	2,500.00	50.00
Materials and Supplies	4,302.97	2,700.00	2,485.68
Care of Graves	9,684.50	10,000.00	11,413.50
Flags	9,292.96	7,000.00	6,854.40
Flag Holders & Markers	0.00	4,000.00	1,225.00
Soldiers and Widows Burials	19,200.00	14,000.00	20,250.00
PCORP PREM/GEN LIABILITY	873.24	1,280.00	1,239.40
Telephone	4,085.61	5,476.00	2,503.70
Postage	628.84	1,200.00	978.84
Travel and Lodging	3,761.59	8,000.00	533.29
Computer Support	2,365.17	1,900.00	215.00
Purchase/Equipment under \$5000	1,104.59	5,000.00	1,565.53
Equipment & Other Fixed Assets	0.00	6,000.00	0.00
Equipment Maintenance	0.00	4,000.00	0.00
Other Miscellaneous Expenses	33.39	2,500.00	1,825.96
Total Expenses	275,206.71	274,005.00	240,276.81
General Fund Total Revenue			
	18,709,303.00	20,191,550.00	18,734,327.00
General Fund Total Expense			
	19,758,944.00	20,191,550.00	17,319,081.00

EMERGENCY COMMUNICATIONS CENTER
RECEIPTS SUMMARY

Balance January 1, 2022

Inter-County Revenues	(2,484,870)	
2021 Accruals Adjustment	(18,838)	
Other Revenues	37,549	
<u>Total</u>	(2,466,159)	
Liabilities: Accounts Payable	64,787	
<u>Unreserved Fund Balance</u>		(2,530,946)

Revenue:

Inter-County Revenues	2,090,629	
Other Revenues	90,577	
Other Financing Sources	660	
<u>Total Revenue</u>		2,181,866

<u>Total</u>		(349,080)
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EMERGENCY COMMUNICATIONS CENTER
EXPENDITURES SUMMARY

Expenditures:

Wages & Benefits	1,325,456	
Supplies & Services	7,422	
Purchased Services	656,354	
Special Services	49,280	
Capital Expenditures	678,429	
Other Charges	20,698	
<u>Total Expenditures</u>		2,737,639

Cash and Investments 12/31/22

Undeposited Funds	50	
Due To/From Other Funds	(2,962,104)	
Prepaid Expenses	(5,000)	
<u>Total Assets</u>	(2,967,054)	
<u>Liabilities</u>	0	
Accounts Payable	71,389	
Accrued Payroll	48,248	
Due Other Government	28	
<u>Total Liabilities</u>	119,665	
<u>Total Net Assets</u>		(3,086,719)

Total		(349,080)
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2022 EMERGENCY SERVICES COMMUNICATIONS CENTER

<u>Revenues</u>	<u>Actual 12/31/22</u>	<u>Budget 12/31/22</u>	<u>Actual 12/31/21</u>
Payments for Services	0.00	0.00	319.73
Transfer From Wireless E 911 Fund	2,085,628.94	1,300,000.00	2,329,722.29
Transfer From Hazmat	5,000.00	0.00	10,000.00
Leases	2,899.96	0.00	2,291.63
Contract Fees - Potter County	86,091.20	80,000.00	83,583.68
Misc Income	1,585.49	0.00	1,256.22
911 Signs	660.00	0.00	771.00
<u>Total Revenues</u>	<u>2,181,865.59</u>	<u>1,380,000.00</u>	<u>2,427,944.55</u>
<u>Expenses</u>			
Wages Regular	809,284.26	831,874.00	756,142.25
Wages/Overtime	15,241.21	6,000.00	7,374.36
Wages/Non Retirement	36,197.03	60,135.00	45,889.80
Wages /On Call	1,370.00	1,860.00	1,520.00
FICA Employer Contribution	63,697.42	68,840.00	59,901.87
Retirement Employer	118,749.51	117,100.00	151,342.61
Health Insurance Premium	256,142.93	275,900.00	235,938.69
Dental	4,621.33	5,760.00	4,476.61
Eyeglasses	4,096.00	14,100.00	3,968.00
Life Insurance Premium	1,356.60	1,500.00	1,244.67
Unemployment Compensation Ins.	4,581.19	5,664.00	4,011.07
Workers Compensation Insurance	2,269.85	2,058.00	2,199.93
Dues, Conventions, Conferences	1,730.50	1,200.00	629.00
Training	5,341.86	6,000.00	8,589.34
EMT Student Scholarships	407.08	0.00	0.00
Volunteer Program	369.15	300.00	321.00
Materials and Supplies	7,422.23	6,000.00	7,713.62
Printing	0.00	500.00	58.99
Tower Sites & Land Lease	30,793.51	1,600.00	27,419.80
Utilities	85,860.30	67,000.00	82,305.92
PCORP PREM/GEN LIABILITY	10,290.81	7,840.00	7,605.09
Telephone/Cell Phones	292,802.33	250,000.00	299,716.61
Postage	2,082.70	2,500.00	1,558.03
Advertising	0.00	1,000.00	622.40
Photocopies	3,639.77	3,000.00	3,406.23
Auto Fuel & Maintenance	3,852.95	3,500.00	3,951.38
Travel and Lodging	5,058.68	2,000.00	3,623.25
Meeting Expenses	407.89	1,000.00	374.77
Professional Services	683.06	12,000.00	12,111.40
Contracted Services	220,881.76	70,000.00	154,872.85
Computer Support	46,205.02	30,000.00	32,193.96
Re-Addressing/911 Signs	0.00	500.00	0.00
Public Info 911	2,727.11	2,500.00	583.77
911	347.85	500.00	333.58
Contracted Maintenance	349,204.82	600,000.00	657,770.26
Building and Land Repairs	36,920.20	20,000.00	24,813.93
Purchase/Equipment under \$5000	13,502.05	15,000.00	16,403.94
Equipment & Other Fixed Assets	278,429.52	300,000.00	674,589.94
Equipment Maintenance	372.64	2,000.00	363.46
Other Miscellaneous Expenses	1,416.04	2,000.00	4,078.48
Lease Agreement	19,282.12	20,000.00	21,819.91
<u>Total Expenses</u>	<u>2,737,639.28</u>	<u>2,818,731.00</u>	<u>3,321,840.77</u>

2022 SPECIAL REVENUE & OFFICE ACCOUNTS

Special Revenue & Checking Accounts held in Tioga County offices

TC 911 Wired Reimbursement Fund

911 Operating expenses reimbursement account (Included in the General Fund Summary)

Balance 1/1/22	3,902,122	To General Fund	0
2022 Interest	15,653	Balance 12/31/22	3,917,775
	<u>3,917,775</u>	Total	<u>3,917,775</u>

ACT 13 Unconventional Gas Well Funds Disbursement Account

Natural Gas Impact Fees

Balance 1/1/22	366,889	ACTS 1-13	
Interest	422	1 Roadways & Bridges	600,096
From MM Impact Funds	2,000,000	2 Water & Sewer Systems	31,553
		3 Emergency Preparedness	55,222
		4 Environmental Programs	87,875
		5 Preservation Water Supplies	0
		6 Tax Reductions (Reassessment)	251,840
		7 Safe & Affordable Housing	0
		8 Records Mgmt, GIS, IT	339,426
		9 Social Services	300
		10 Judicial Services	0
		11 Capital Reserve Fund	0
		12 Training-Oil & Gas Workers	0
		13 Regional Planning	0
		Legacy/Marsh Creek Project	497,630
		Balance 12/31/22	503,369
Total	<u>2,367,311</u>	Total	<u>2,367,311</u>

ACT 13 Unconventional Gas Well Funds Money Market (2nd Account)

Balance 1/1/22	5,979,102	To Act 13 Disbursement Acct	2,000,000
PA UGWF-2021 Year	3,346,598	Property Purchase/GROW	1,305,860
NTRPDC	11,410		
Liquid Fuels-dep in error	48,102		
Airport Authority	11,000		
Partner. Comm Health	92,550		
Tri County Electric	5,000		
Election Expense	7,002		
Interest	38,696	Balance 12/31/22	6,233,600
Total	<u>9,539,460</u>	Total	<u>9,539,460</u>

Act 13 Transportation

Balance 1/1/22	416,371		
From PA	67,484	Balance 12/31/22	485,722
Interest	1,867	Total	<u>485,722</u>
Total	<u>485,722</u>		

Delinquent Tax Statement

2015 to 2021 Taxes Due	1,259,636	Payments	759,166
		Exonerations	813
		Balance 12/31/22	499,657
Total	<u>1,259,636</u>	Total	<u>1,259,636</u>

Tioga County Tax Collection Account

Balance 1/1/22	83,619	Tioga County Treasurer	4,045,687
2021 Collections	52,633	Municipalities	2,096,974
2022 Collections	6,041,698	General Fund	21,391
Outstanding Deposits	78,743	Refund	1,717
		Balance 12/31/22	90,924
Total	<u>6,256,693</u>	Total	<u>6,256,693</u>

County Records Improvement Fund

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

Balance 1/1/22	56,342	IT Department	32,593
Collections	14,006	Court Administration	5,330
Interest	121	Treasurer	1,000
		Balance 12/31/22	31,546
Total	<u>70,469</u>	Total	<u>70,469</u>

Liquid Fuels			
<i>Fuel tax used for county roads and bridges</i>			
Balance 1/1/22:		To General Fund-Administrative	11,024
Checking	162,477	Highway Construction/Rebuilding	63,906
Money Market	83,293	Maintenance & Repairs	480,947
PA Liquid Fuels:		Street Lighting	15,439
Deposited in error to Act 89	405,292	Equipment Purchases	9,367
Deposited in error to Act 44	150,583	Winter Maintenance	2,802
Total From PA	555,875	Tools & Machinery Repairs	364
Hazmat	6,865	Miscellaneous	20,671
Miscellaneous	3,142	Total Expenditures	604,520
Interest checking	425	Balance Ckng 12/31/22	124,264
Interest MM	334	Balance MM 12/31/22	83,627
Total	<u>812,411</u>	Total	<u>812,411</u>
Encumbered	191,710	Balance 12/31/22	207,891
Unencumbered	12,822	Outstanding Checks	(3,359)
Total	<u>204,532</u>	Total	<u>204,532</u>
Liquid Fuels II Act 44			
Balance 1/1/22	164,338	Liquid Fuels Checking	150,583
From PA	32,830		
Act 89	117,600		
Interest	416	Balance 12/31/22	164,601
Total	<u>315,184</u>	Total	<u>315,184</u>
Liquid Fuels III Act 89			
Balance 1/1/22	316,376	General Fund	1,883
From PA	490,449	Liquid Fuels Checking	405,292
Interest	851	Act 44	117,600
		Act 13 Money Market	48,102
		Marsh Creek Greenway Grant	2,529
		Balance 12/31/22	232,270
Total	<u>807,676</u>	Total	<u>807,676</u>
Marsh Creek Greenway Grant Account			
Balance 1/1/22	61,235	To General Fund	6,402
Act 13 MM Gas Impact Fees	1,305,860	To GF Deposit Error Correction	32,062
Act 13 Gas Well Funds	38,710	Purchase of Property	1,313,425
DCNR	71,135	North Central PA Conservancy	46,326
Act 89 Liquid Fuels	2,529	TC Clean Water Fund	500
Deposit in error from PA	32,062	PA Clean Water Fund	500
		Balance 12/31/22	112,316
Total	<u>1,511,531</u>	Total	<u>1,511,531</u>
Tioga County Landfill Checking Account			
Balance 1/1/22	320,188	To Ag Preservation	125,000
Fees Collected	227,681	Dams/DHS Pond	22,588
		Rain Garden CH Parking Area	3,627
Interest	1,246	Balance 12/31/22	397,900
Total	<u>549,115</u>	Total	<u>549,115</u>
Ag Preservation Account			
Balance 1/1/22	397,699	Payments to Landowners	119,788
PA Bureau of Farmland	4,799	Maps, Surveys, Appraisals	8,130
Clean & Green	10,444	Advertising	3,793
Landfill Checking Account	125,000	Closing Fees	1,119
Interest	1,873	Dues, Miscellaneous	104
Farmland Pres. Assoc.	25	Balance 12/31/22	406,906
Total	<u>539,840</u>	Total	<u>539,840</u>

Tioga County Escheat

Stale dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years

Balance 1/1/22	12,035	To General Fund	103
Stale Checks	4,992	To PA	1,332
		Balance 12/31/22	15,592
Total	<u>17,027</u>	Total	<u>17,027</u>

General Fund Investor Account

Balance 1/1/22	1,716,833		
Interest	6,886	Balance 12/31/22	1,723,719
Total	<u>1,723,719</u>	Total	<u>1,723,719</u>

Tioga County Blue Cross Account

Balance 1/1/22	160,135	To General Fund	14,161
Deposit	3,270		
Interest	618	Balance 12/31/22	149,862
Total	<u>164,023</u>	Total	<u>164,023</u>

Tioga County Health Surplus Fund

Balance 1/1/22	1,298,572		
Interest	6,713	Balance 12/31/22	1,305,285
Total	<u>1,305,285</u>	Total	<u>1,305,285</u>

Road & School Checking Account

Delinquent tax collection and disbursement

Balance 1/1/22	621,774	To General Fund:	
Collections	3,872,428	Taxes	763,252
Interest	1,445	Commission	145,567
Clean & Green	70,227	Costs	184,871
Judicial Sale	43,445	Interest	71,025
Upset Sale	128,610	Total To General Fund	1,164,715
Repository Sale	3,383	Twp/Boro Distribution	408,673
Bank Error	(1)	School Distribution	2,295,393
		Clean & Green Distribution	51,152
		Upset Sale	55,972
		Judicial Sale	5,607
		Repository Sale	508
		Checking Interest to GF	1,290
		NSF Checks	11,124
		Balance 12/31/22	746,877
Total	<u>4,741,311</u>	Total	<u>4,741,311</u>

2022 Taxes Collected and Outstanding

Tax Duplicate	12,788,427	Taxes Collected	11,775,498
Adjustments	(149,431)	Uncollected Taxes	863,498
Total	<u>12,638,996</u>	Total	<u>12,638,996</u>

2020/2021 Taxes Collected and Outstanding in 2022

2020 Taxes	1,171	Paid Treasurer	240,606
2021 Taxes	868,830	Land Returns	648,422
		Adjustments	(19,027)
Total	<u>870,001</u>	Total	<u>870,001</u>

Operating Reserve Fund

Balance 1/1/22	1,793,849		
Interest	9,273	Balance 12/31/22	1,803,122
Total	<u>1,803,122</u>	Total	<u>1,803,122</u>

Tax Statement

<u>Assessed Valuation</u>		<u>Current Tax Levy</u>	
Total Assessed	3,339,204,422	Real Estate Millage	6.750
Exempt from Taxes	(1,242,327,820)		
Clean & Green	(202,299,906)		
Taxable	<u>1,894,576,696</u>	2022 RE Taxes Due	12,788,427

Tioga County PA License Account			
Balance 1/1/22	3,031	To General Fund	5,846
Dog	30,909	To PA:	
Hunt	5,891	Hunt	78,434
Fish	873	Dog	24,628
Pistol	126	Fish	845
Antlerless	73,117	Refund/NSF	32
NSF /Overpayments	89	Balance 12/31/22	4,251
Total	<u>114,036</u>	Total	<u>114,036</u>
Tioga County Antlerless Account			
Balance 1/1/22	0	To General Fund	9,821
Collections	82,994	To PA	73,117
NSF Checks	(56)	Balance 12/31/22	0
Total	<u>82,938</u>	Total	<u>82,938</u>
Tioga County Room Rental Excise Tax			
<i>5% tax collected to be used for the promoting of tourism</i>			
Balance 1/1/22	223,868	To General Fund	28,191
Collections	817,102	Interest to General Fund	616
Interest	707	Tioga Co. Visitor's Bureau	780,907
Total	<u>1,041,677</u>	Balance 12/31/22	231,963
Total	<u>1,041,677</u>	Total	<u>1,041,677</u>
Register & Recorder Trust Account			
Balance 1/1/22	233,588	General Fund	306,407
Fees Collected	3,687,755	Co. Records Improvement Fund	14,627
Outstanding Deposits	10,510	Recorder Improvement Fund	20,388
		PA	219,964
		Act 34	1,650
		State Transfer Tax	1,702,913
		Local Realty Tax	1,478,789
		NSF Fees	77
		Balance 12/31/22	187,038
Total	<u>3,931,853</u>	Total	<u>3,931,853</u>
Recorder of Deeds Improvement Fund			
<i>Money collected for office improvements</i>			
Balance 1/1/22	248,426	Supplies	26,620
Collections	21,010	Balance 12/31/22	242,816
Total	<u>269,436</u>	Total	<u>269,436</u>
Domestic Relations Incentives			
Balance 1/1/22	912,183		
From PA	77,428		
Interest	1,112	Balance 12/31/22	990,723
Total	<u>990,723</u>	Total	<u>990,723</u>
Domestic Relations PASCDU			
<i>PA State Collection & Disbursement Unit</i>			
Balance 1/1/22	5,387	To PASCDU	493,370
Collections	505,135	Balance 12/31/22	17,152
Total	<u>510,522</u>	Total	<u>510,522</u>
Domestic Relations IV-D			
Balance 1/1/22	303,774	To GF 2021 Reimbursement	411,394
PA Reimbursement	394,352		
DRO Special Acct.	1,521		
Interest	1,025	Balance 12/31/22	289,278
Total	<u>700,672</u>	Total	<u>700,672</u>
Domestic Relations Special Account			
Balance 1/1/22	17,293	To General Fund	1,521
Support/Fees	3,323	Miscellaneous	1,773
Reimbursements	1,649	Refund	693
		Balance 12/31/22	18,278
Total	<u>22,265</u>	Total	<u>22,265</u>

<u>Domestic Relations Special Account Money Market</u>			
Balance 1/1/22	4,846		
Interest	4	Balance 12/31/22	4,850
Total	<u>4,850</u>	Total	<u>4,850</u>
<u>Tioga County Clerk of Courts Special Account (Bail)</u>			
Balance 1/1/22	6,300	To General Fund	280
Collections	4,500	Refunds	5,720
		Balance 12/31/22	4,800
Total	<u>10,800</u>	Total	<u>10,800</u>
<u>Clerk Automation Project</u>			
Balance 1/1/22	13,684	Purchases	3,515
Collections	1,221		
Interest	9	Balance 12/31/22	11,399
Total	<u>14,914</u>	Total	<u>14,914</u>
<u>Tioga County Clerk of Courts-Court Ordered Accounts</u>			
Balance 1/1/22	33,686	Withdrawals	1,383
New Accounts	50,702	Bank Service Charge	18
Interest	33	Balance 12/31/22	83,020
Total	<u>84,421</u>	Total	<u>84,421</u>
<u>Act 34</u>			
<i>Adoption Therapy Fund</i>			
Balance 1/1/22	31,577		
Collections	1,650		
Interest	130	Balance 12/31/22	33,357
Total	<u>33,357</u>	Total	<u>33,357</u>
<u>District Attorney Special Fund</u>			
Balance 1/1/22	6,454	Medical Supplies	20,523
Probation	14,426	Meeting Expenses	198
Restitution	75		
Refund	141	Balance 12/31/22	875
Miscellaneous	500	Total	<u>21,596</u>
Total	<u>21,596</u>	Total	<u>21,596</u>
<u>District Attorney Asset Forfeiture</u>			
<i>Collection of seized property/cash</i>			
Balance 1/1/22	22,028	Drug Training	225
		Balance 12/31/22	21,803
Total	<u>22,028</u>	Total	<u>22,028</u>
<u>Tioga County Prothonotary</u>			
Balance 1/1/22	11,047	To General Fund	103,080
Collections	137,172	To PA	27,694
Interest	9	To PAF	4,081
		To AOPC	852
		Misc/Ret'd Checks	19
		Balance 12/31/22	12,502
Total	<u>148,228</u>	Total	<u>148,228</u>
<u>Prothonotary Automation Fund</u>			
<i>Money collected for office improvements</i>			
Balance 1/1/22	59,016	Purchases	3,515
Fees Collected	4,081		
Interest	49	Balance 12/31/22	59,631
Total	<u>63,146</u>	Total	<u>63,146</u>

Sheriff's Office Checking and Surcharge			
Checking 1/1/22	20,233	To General Fund	61,409
Surcharge 1/1/22	1,252	To Surcharge Account	4,922
Surcharge Interest	1	To PA For Surcharge	4,582
Advance Fees	157,931	To PA for Permits	2,162
Permits to Carry	43,756	Advertising	12,534
License to Sell Permits	285	Refunds	96,575
Surcharge	4,921	Costs	9,168
Parking Tickets	15	Checking 12/31/22	35,449
		Surcharge 12/31/22	1,593
Total	<u>228,394</u>	Total	<u>228,394</u>
Sheriff's Office Equipment Fund			
Checking 1/1/22	12,119	To General Fund	9,309
Donations	8,759		
Reimbursement	4,322		
Calendar Proceeds	4,100		
Interest	17	Balance 12/31/22	20,008
Total	<u>29,317</u>	Total	<u>29,317</u>
Tioga County Prison Commissary & Money Market			
Ckng Acct Bank Bal. 1/1/22	82,669	To General Fund: Medical	3,313
Money Market Bal. 1/1/22	161,552	To Probation	1,882
Inmate Deposits	126,108	Supplies For Inmates	80,387
Phone Card Fees	293	Inmate Refunds	18,017
Miscellaneous	(222)	Payments to Others	12,854
Checking Interest	42	Legal	404
Money Market Interest	194	Travel & Training	250
		Staff Expense	195
		Bank Fees	203
		Checking 12/31/22	91,385
		Money Market 12/31/22	161,746
Total	<u>370,636</u>	Total	<u>370,636</u>
Tioga County Probation DUI			
Balance 1/1/22	83,295	To General Fund:	
Probation	32,215	Payroll	39,893
		Supplies, Training, Costs	5,773
		Interest 2016-2021	2,000
Interest	241	Balance 12/31/22	68,085
Total	<u>115,751</u>	Total	<u>115,751</u>
Probation Public Service			
Balance 1/1/22	16,030		
Fees	570		
Interest	20	Balance 12/31/22	16,620
Total	<u>16,620</u>	Total	<u>16,620</u>
Probation-Costs, Fines & Restitution Division			
Balance 1/1/22	84,427	General Fund	132,154
Collections	575,199	PA	192,219
Interest	55	Restitution	125,039
		Offender Supervision	81,570
		Clerk of Courts	1,221
		DA Special Fund	13,665
		Juvenile Restitution	845
		Central Booking Account	6,880
		DUI Program	32,216
		Twp/Boros	13,345
		Prothonotary	6,678
		Public Service	200
		Balance 12/31/22	53,649
Total	<u>659,681</u>	Total	<u>659,681</u>

<u>TC Probation Central Booking Fund</u>			
Balance 1/1/22	20,354	Livescan	6,500
From Probation	6,879		
Interest	75	Balance 12/31/22	20,808
Total	<u>27,308</u>	Total	<u>27,308</u>
<u>TC County Offender's Supervision Fund</u>			
Balance 1/1/22	399,442	To General Fund	138,172
From Probation	81,570		
Interest	1,489	Balance 12/31/22	344,329
Total	<u>482,501</u>	Total	<u>482,501</u>
<u>Tioga County Probation Dept. Juvenile Restitution</u>			
Balance 1/1/22	74,153	Restitution	1,250
From Probation	844		
Interest	62	Balance 12/31/22	73,809
Total	<u>75,059</u>	Total	<u>75,059</u>
<u>TC Wireless E-911 Fund</u>			
<i>Established to reimburse wireless providers and localities for the cost of upgrading systems</i>			
Balance 1/1/22	726,063	To General Fund:	
PEMA	1,518,130	Reimbursement July-Dec 2021	1,119,782
Interest	2,736	Reimbursement Jan-June 2022	965,847
Total	<u>2,246,929</u>	Balance 12/31/22	161,300
		Total	<u>2,246,929</u>
<u>Tioga County Response (HAZMAT)</u>			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/22	121,286	To General Fund	5,000
From PA	17,743	Professional Services	9,405
Fees	31,350	Supplies, Equipment, Training	28,551
		PA	440
		Miscellaneous	447
Interest	543	Balance 12/31/22	127,079
Total	<u>170,922</u>	Total	<u>170,922</u>
<u>Tioga County 2015 Hazard Mitigation Grant</u>			
Balance 1/1/22	1,577	To DHS-PA Deposit Correction	13,320
From PA	20,242	Liquid Fuels Checking	6,865
Interest	1	Balance 12/31/22	1,635
Total	<u>21,820</u>	Total	<u>21,820</u>
<u>Tioga County EMS Training Program</u>			
Balance 1/1/22	48,741	Training	22,354
Tuition	8,447	Supplies	136
General Fund	1,184		
Interest	41	Balance 12/31/22	35,923
Total	<u>58,413</u>	Total	<u>58,413</u>
<u>Tioga County CISM</u>			
<i>Critical Incident Stress Management-used for training purposes only</i>			
Balance 1/1/22	2,258	Balance 12/31/22	2,258
<u>Tioga County Veterans' Affairs Events Fund</u>			
<i>Donations made for Veteran Events</i>			
Balance 1/1/22	928		
Interest	0	Balance 12/31/22	928
Total	<u>928</u>	Total	<u>928</u>
<u>2021 American Rescue Plan</u>			
Balance 1/1/22	3,883,567	To General Fund	1,861,597
Coronavirus Recovery Funds	3,942,163		
Assist. & Tribal Consistency	50,000		
Interest	6,531	Balance 12/31/22	6,020,664
Total	<u>7,882,261</u>	Total	<u>7,882,261</u>

TRUST FUNDS

Payroll Fund

Payroll Total	10,083,147	Net Payroll	6,514,197
		Federal Income Tax	773,334
		Social Security	741,567
		State Income Tax	298,812
		Local/EMS Tax	155,975
		Unemployment	5,540
		Insurance Premiums	349,908
		Retirement Fund	1,144,273
		Union Dues	19,423
		Deferred Comp.	32,899
		Other Withholdings	47,219
Total	<u>10,083,147</u>	Total	<u>10,083,147</u>

County Employees Pension Trust Fund

Cash & Invest. 1/1/22	64,345,044	Expenditures	
Receipts		Member Refunds	611,746
Employee Contributions	1,155,666	Retirement Allowance	4,302,460
County Contributions	1,250,000	Death Benefits	24
Investment Income		Administrative Expense	25,889
Dividends	1,909,419	Investment Expense	263,534
Capital Gains	1,650,161	Total	<u>5,203,653</u>
Accrued Interest	11,417	Assets	
Miscellaneous	29,145	Cash & Short Term	3,116,108
Total Receipts	<u>6,005,808</u>	Receivables	56,278
		Fixed Income Securities	25,083,666
		Domestic Equities	25,219,218
		International Equities	9,087,929
		Real Estate/Alternative	2,584,000
		Total Assets 12/31/22	<u>65,147,199</u>
Total	<u>70,350,852</u>	Total	<u>70,350,852</u>
NET INCREASE			
Net Assets (Cost Value)12/31/22			65,147,199
Unrealized Appreciation/Depreciation			<u>(1,559,891)</u>
Total Assets 12/31/22			<u>63,587,308</u>

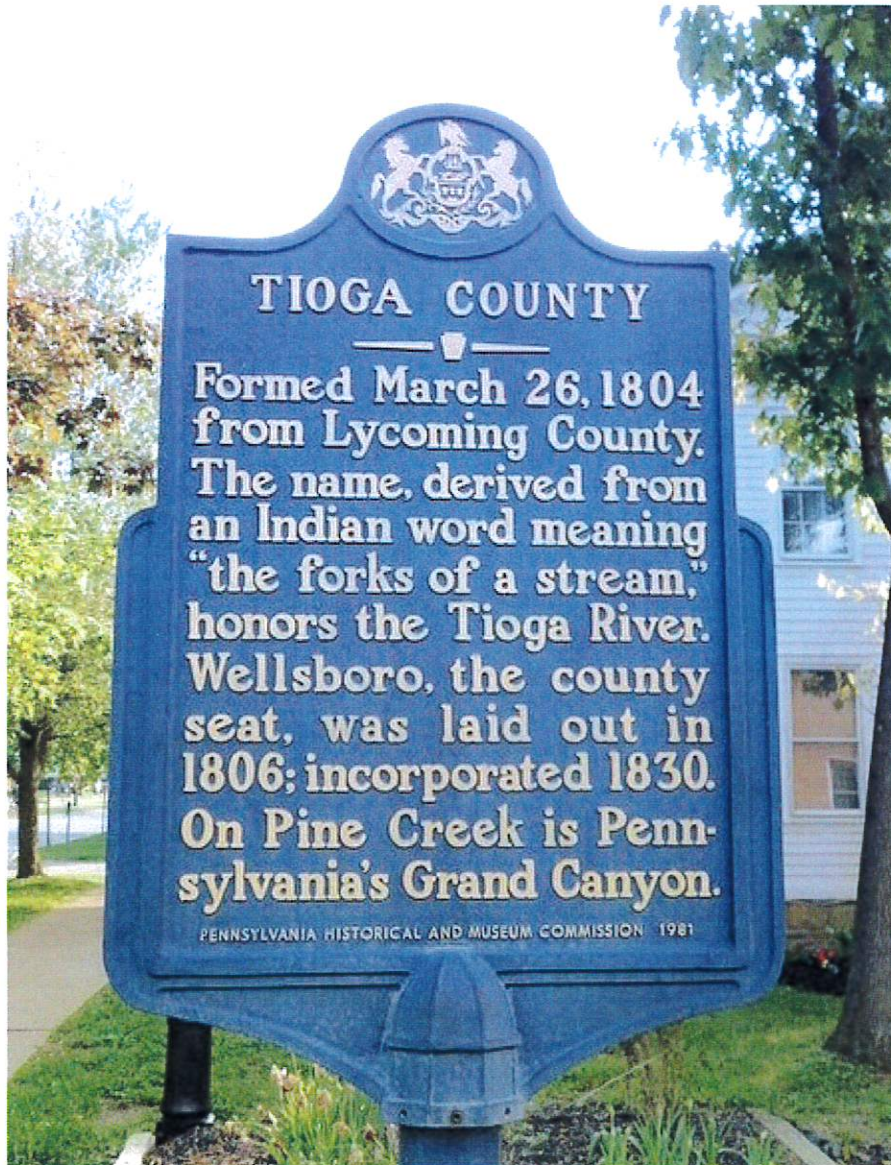
THE TIOGA COUNTY AUDITORS HAVE NOT PERFORMED AN ON SITE AUDIT OF THE FOLLOWING ACCOUNTS

Department of Human Services

2022 Assets		2022 Expenses	
Cash and Investments	6,249,707	Operating	(2,692)
2022 Revenue		Intellectually Disabled	130,498
Intellectually Disabled	26,571	Children & Youth	972,705
Children & Youth	2,310,246	Adult & Aging	69,772
Adult Aging	1,646	Drug & Alcohol	36,092
Drug & Alcohol	34,523	Internal Cost Center	96,105
HS Block Grant	6,122	Phare Grant	5,060
Phare Grant	10,889	Non Grant Funds	63,948
Non Grant Funds	158,834	Total	<u>1,371,488</u>
Operating	550	Liabilities 12/31/22	
Total	<u>2,549,381</u>	Total Liabilities	3,758,950
		Changes in Net Assets	401,181
		Revenue Over Expense	1,177,893
		Fund Balance	2,089,576
Total	<u>8,799,088</u>	Total	<u>8,799,088</u>

TC Small Communities Program

Balance 1/1/22	358	Expenses	251,570
Transfer	251,570		
Interest	167	Balance 12/31/22	525
Total	<u>252,095</u>	Total	<u>252,095</u>



TIOGA COUNTY

Formed March 26, 1804
from Lycoming County.
The name, derived from
an Indian word meaning
"the forks of a stream,"
honors the Tioga River.
Wellsboro, the county
seat, was laid out in
1806; incorporated 1830.
On Pine Creek is Penn-
sylvania's Grand Canyon.

PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION 1981