



*TIOGA
COUNTY
AUDITORS'*



*2023
PUBLIC
REPORT*



AUDITORS' REPORT

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

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, 2023.

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 9th DAY OF December 2024.
Sworn and Subscribed before
me this 9th Day of December, 2024

Keriane Thaborek

Commission Expires: 1st Monday of Jan. 2028

Joy Childs
Joy Childs

Elizabeth T. Craig
Elizabeth T. Craig

Christine S. Perry
Christine S. Perry

2023

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/COMMISSIONER SECRETARY
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
COUNTY ENGINEER

SANDRA OLSON, JAMIE COOK
JOSHUA S. ZEYN
KERA L. HACKETT, KEVIN WITMER, 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.
LARSON DESIGN

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2023 GENERAL FUND RECEIPTS SUMMARY

<u>Cash & Investments 1/1/23</u>		
General Fund	2,875,625.55	
911 Wired Reimbursement Account	3,917,774.97	
Undeposited Funds	(35,929.91)	
Investor Account	1,723,719.36	
Taxes Receivable	1,917,028.00	
Accounts Receivable	422,629.07	
Due From Other Funds	4,488,852.67	
Prepaid Expenses	8,371.66	
Total	15,318,071.37	
Liabilities Accounts Payable	(2,970,072.41)	
Unreserved Fund Balance	12,347,998.96	
Prior Year Adjustments-Accruals	(3,102,926.61)	
<u>Adjusted Unreserved Fund Balance</u>		9,245,072.35
<u>REVENUE</u>		
Taxes	12,735,790.86	
Licenses, Permits & Franchises	38,310.89	
Fines, Forfeitures & Penalties	100,109.77	
Intergovernmental Revenues	4,366,125.45	
Charges For Services	1,307,613.47	
Inter-Co. Department Charges	2,078,921.31	
Money & Property	429,219.07	
Other Revenues	964,473.78	
Other Financing Sources	1,847,347.24	
Total Revenue		23,867,911.84
<u>Total Unreserved Fund Balance & Revenue</u>		33,112,984.19

2023 GENERAL FUND EXPENDITURES SUMMARY

<u>EXPENDITURES</u>		
Wages & Benefits	11,987,495.33	
Supplies & Services	539,798.37	
Purchased Services	2,313,432.22	
Special Services	345,167.17	
Departmental Services	172,449.45	
Capital Expenditures	442,773.81	
Other Charges	7,129,964.45	
Total Expenditures		22,931,080.80
<u>Cash & Investments 12/31/23</u>		
Cash General Fund	1,544,659.95	
911 Wired Reimbursement	4,092,366.92	
Undeposited Funds	(31,263.54)	
Investor Account	1,800,535.28	
Taxes Receivable	1,482,008.00	
Accounts Receivable	842,280.96	
Due From Other Funds	2,751,577.87	
Prepaid Expenses	1,582.62	
Total	12,483,748.06	
Liabilities Accounts Payable	(2,301,844.67)	
Unreserved Fund Balance		10,181,903.39
<u>Total Unreserved Fund Balance & Expenditures</u>		33,112,984.19

2023 GENERAL FUND REVENUE & EXPENSES ~ BY DEPARTMENT

Commissioners	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
Revenues			
Broadband Connectivity Project	2,500,000.00	0.00	0.00
Whole Home Repairs Program Grant	337,207.00	0.00	0.00
Home Grant Revenue	32,372.51	0.00	86,019.66
TCHS Prior Years Refunds	0.00	30,000.00	0.00
TCHS Prior Years Indirect Costs	136,657.00	225,000.00	160,723.00
Transfer From Other Funds ^(Health Surplus)	1,323,348.66	0.00	0.00
Transfer From Liquid Fuels	0.00	12,300.00	20,504.62
Transfer From DUI	3,485.76	1,700.00	4,881.12
Transfer From Act 13	30,000.00	0.00	0.00
Transfer From Marsh Creek Greenway	0.00	0.00	(61,491.75)
Transfer From TC Trail Authority	0.00	0.00	(61,491.75)
Misc. Income	83,822.29	0.00	82,173.59
126 MAIN STREET	12,000.00	12,000.00	12,000.00
267 S. MAIN ST. MANSFIELD	3,000.00	0.00	3,000.00
PCCD CJAB State Grants	0.00	0.00	5,282.81
Total Revenues	<u>4,461,893.22</u>	<u>281,000.00</u>	<u>251,601.30</u>
Expenses			
Wages/Regular	508,358.95	507,085.00	503,517.71
Wages/Overtime	0.00	0.00	27.00
Wages/Non Retirement	12,341.49	22,908.00	23,285.18
FICA Employer Contribution	37,864.08	40,544.00	38,284.49
Retirement Employer	125,512.24	126,934.00	70,333.21
Health Insurance Premium	94,050.84	97,409.00	88,309.22
Dental	1,802.21	2,160.00	1,755.60
Eyeglasses	1,458.00	4,800.00	2,458.00
Life Insurance Premium	474.95	563.00	463.46
Unemployment Compensation Ins.	1,164.16	1,183.00	1,266.46
Workers Compensation Insurance	2,915.25	2,926.00	3,103.04
Dues, Conventions, Conferences	20,717.76	19,000.00	19,088.59
Training	0.00	500.00	99.00
Materials and Supplies	3,662.25	2,500.00	3,570.49
Office Equipment Rental	522.57	600.00	581.28
Indigent Burials	0.00	300.00	0.00
PCORP PREM/GEN LIABILITY	14,820.14	16,775.00	16,774.25
Telephone/Cell Phone	16,545.68	15,000.00	24,661.25
Postage	2,885.24	3,000.00	5,713.23
Advertising	2,736.30	2,500.00	3,336.90
Auto Fuel	374.76	1,000.00	1,067.09
In House Meeting Expense	78.67	300.00	0.00
Auto Maintenance	0.00	500.00	(148.52)
Lease Agreement	9,957.48	13,000.00	9,952.48
Travel and Lodging	10,282.97	5,000.00	6,331.47
Accufund Software	4,615.47	4,500.00	4,466.88
Professional Services	254,558.59	260,000.00	285,421.26
Taxes	10,423.73	9,000.00	8,530.42
PCorp Expense	746.40	850.00	754.42
Computer Support	1,432.24	2,300.00	486.38
Building and Land Repairs-ACT 13	30,000.00	0.00	0.00
Purchase/Equipment under \$5000	9,550.94	5,900.00	4,280.61
Equipment, & Other Fixed Assets	0.00	5,000.00	4,077.40
Equipment Maintenance	327.08	4,000.00	3,297.95
Develop Tioga Appropriation	32,000.00	32,000.00	32,000.00
NTRPDC Appropriation	11,025.00	14,700.00	18,375.00
Other Miscellaneous Expenses	31,874.38	1,000.00	84,844.21
Marsh Creek Greenway Expense Item	0.00	0.00	100.00
Broadband Connectivity Project	2,500,000.00	0.00	0.00
Whole Home Repairs Program Grant	337,207.00	0.00	0.00
Home Grant Expense	32,372.51	0.00	86,019.66
Total Expenses	<u>4,124,659.33</u>	<u>1,225,737.00</u>	<u>1,356,485.07</u>

Elections	Actual 12/31/23	Budget 12/31/23	Actual 12/31/22
Revenues			
State Security Grant	3,256.27	0.00	2,250.00
Election Integrity Grant	136,418.14	0.00	133,752.24
Candidate Filing Fees	2,100.00	300.00	0.00
Photocopies	291.25	0.00	0.00
Campaign Expense Penalties	20.00	0.00	0.00
Reimburse - Military Ballots	12.00	0.00	0.00
Misc. Income	0.00	0.00	2,250.00
Total Revenues	142,097.66	300.00	138,252.24
Expenses			
Wages/Regular	115,657.59	119,690.00	91,246.15
Wages/Overtime	111.35	200.00	25.59
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
Election Officers Pay	1,001.80	92,000.00	39,372.38
FICA Employer Contribution	9,172.82	9,258.00	8,105.74
Retirement Employer	29,840.41	30,011.00	15,085.72
Health Insurance Premium	28,627.33	19,324.00	21,459.96
Dental	814.34	864.00	808.50
Eyeglasses	300.00	1,800.00	813.68
Life Insurance Premium	220.33	225.00	218.75
Unemployment Compensation Ins.	655.06	649.00	608.34
Workers Compensation Insurance	111.30	98.00	113.01
Dues, Conventions, Conferences	535.00	1,500.00	730.00
Materials and Supplies	7,486.66	8,000.00	3,286.99
Materials and Supplies (William Penn)	5,178.72	25,000.00	11,257.25
Office Equipment Rental	2,529.35	3,000.00	2,321.39
Maintenance Polling Sites	0.00	3,000.00	0.00
Food	1,099.92	1,500.00	1,191.40
Service Equipment Rental	0.00	3,000.00	1,265.94
Rent	1,700.00	3,200.00	3,400.00
PCORP PREM/GEN LIABILITY	1,142.85	1,020.00	1,018.71
Telephone	(21.98)	0.00	5,468.66
Postage	11,542.80	10,000.00	9,123.06
Advertising	3,775.35	4,000.00	2,526.05
Auto Fuel	522.95	700.00	1,378.48
Travel and Lodging	1,417.28	1,200.00	1,372.52
Contracted Services	0.00	5,000.00	0.00
Computer Support	208.07	1,500.00	208.07
Purchase/Equipment under \$5000	0.00	3,200.00	478.34
Equipment & Other Fixed Assets	0.00	250.00	512.38
Other Miscellaneous Expenses	0.00	50.00	25.00
State Security Grant Expense	0.00	0.00	1,564.73
Election Integrity Grant Expense	133,891.97	0.00	92,311.42
Total Expenses	358,646.27	350,364.00	318,423.21

Elected Auditors			
Expenses			
Wages/Regular	65,659.09	75,225.00	62,213.89
Wages/Non Retirement	3,188.70	3,564.00	3,021.05
FICA Employer Contribution	5,185.83	6,027.00	5,038.87
Retirement Employer	16,372.38	18,830.00	8,732.62
Health Insurance Premium	13,494.07	12,517.00	11,358.44
Dental	831.60	864.00	808.50
Eyeglasses	1,322.80	2,100.00	1,152.80
Life Insurance Premium	181.56	225.00	178.17
Workers Compensation Insurance	800.23	887.00	798.28
Dues, Conventions, Conferences	2,664.99	3,000.00	1,515.00
Materials and Supplies	332.40	500.00	188.52
PCORP PREM/GEN LIABILITY	988.88	855.00	854.71
Telephone	0.00	0.00	2,954.47
Postage	0.00	60.00	4.65
Advertising	1,505.91	1,500.00	1,421.69
Travel and Lodging	615.78	1,200.00	1,196.01
Computer Support	208.07	250.00	208.07
Purchase/ Equipment under \$5000	0.00	1,000.00	478.34
Equipment Maintenance	621.22	500.00	564.71
Total Expenses	113,973.51	129,104.00	102,688.79

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Fees Tioga County Tax Collector	12/31/23	12/31/23	12/31/22
Revenues			
Administrative Fees	21,210.75	21,500.00	20,524.43
Duplicate Bill Fees	5,330.00	4,000.00	5,365.00
Tax Collectors Certification	965.00	1,400.00	885.00
Total Revenues	27,505.75	26,900.00	26,774.43
Expenses			
Operational Agreement (Software)	12,000.00	8,400.00	9,400.00
Total Expenses	12,000.00	8,400.00	9,400.00

Tax Assessment (Operations)			
Revenues			
Clean and Green	21,584.00	32,500.00	10,857.62
Website Fee	15,708.79	17,500.00	19,475.58
Sale of Maps, Photocopies	10,260.31	10,000.00	9,856.14
State Tax Equalization	351.00	300.00	355.00
Total Revenues	47,904.10	60,300.00	40,544.34
Expenses			
Wages/Regular	252,609.23	291,114.00	237,115.05
Wages/Overtime	832.75	75.00	0.00
Wages/Non Retirement	27,003.54	27,343.00	41,070.07
FICA Employer Contribution	20,698.87	24,368.00	20,558.76
Retirement Employer	62,809.22	66,122.00	34,138.69
Health Insurance Premium	84,220.69	90,570.00	66,406.14
Dental	1,695.60	1,858.00	1,647.43
Eyeglasses	2,904.20	5,715.00	2,002.41
Life Insurance Premium	458.84	484.00	445.70
Unemployment Compensation Ins.	1,455.22	1,700.00	1,753.38
Workers Compensation Insurance	364.22	424.00	443.23
Dues, Conventions, Conferences	7,135.53	9,000.00	8,417.53
Training & Licenses	1,505.00	1,500.00	265.00
Materials and Supplies	2,323.18	4,000.00	3,081.25
Office Equipment Rental	846.59	150.00	152.14
PCORP PREM/GEN LIABILITY	4,906.52	4,230.00	4,227.37
Telephone	1,560.27	2,280.00	12,802.73
Postage	5,051.09	3,000.00	3,348.76
Advertising	(72.96)	175.00	215.00
Publications & Updates	684.00	1,500.00	4,206.20
Auto Fuel	1,313.82	2,500.00	1,810.51
Auto Maintenance	0.00	500.00	0.00
Travel and Lodging	249.76	2,000.00	1,628.82
Website Expense	9,518.00	8,500.00	8,498.00
Legal Expense	5,857.20	2,000.00	2,351.70
Professional Services	0.00	500.00	0.00
Appeal Script Refund	103,281.86	1,500.00	1,271.05
Clerical Error Refund	648.17	2,000.00	3,793.73
Catastrophic Loss Refund	1,720.18	3,000.00	4,904.52
Computer Support	208.07	1,000.00	208.07
Operational Agreement	18,209.37	22,500.00	24,142.52
Clean and Green	10,988.50	15,000.00	9,467.69
Purchase/Equipment under \$5000	18,697.22	26,310.00	10,802.59
Equipment & Other Fixed Assets	13,102.96	15,950.00	6,035.20
Equipment Maintenance	1,819.52	1,500.00	766.74
Other Miscellaneous Expenses	25.00	100.00	152.00
Lease Agreement	13,989.52	13,750.00	13,895.76
Total Expenses	678,620.75	654,218.00	532,025.74

Tax Billing			
Revenues Reimburse Tax Collectors	13,826.15	12,000.00	11,901.26
Total Revenues	13,826.15	12,000.00	11,901.26
Expenses			
Materials and Supplies Tax Billing	7,905.70	4,500.00	4,245.70
Postage Tax Collectors	16,928.80	15,750.00	15,107.33
Operational Agreement Tax Billing	7,200.00	6,000.00	4,600.00
Total Expenses	32,034.50	26,250.00	23,953.03

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/2022</u>
<u>Tax Claim Bureau (Operations)</u>			
<u>Revenues</u>			
Interest Land Returns - 2015	683.30	150.00	137.27
Interest Land Returns - 2016	951.88	300.00	60.86
Interest Land Returns - 2017	860.63	500.00	164.60
Interest Land Returns - 2018	756.25	500.00	337.32
Interest Land Returns - 2019	810.50	1,000.00	32,341.90
Interest Land Returns - 2020	26,902.59	35,000.00	34,455.40
Interest Land Returns - 2021	25,813.44	35,000.00	8,901.56
Interest Land Returns - 2022	8,904.40	5,500.00	90.76
Delinquent Real Estate Taxes	698,162.84	925,000.00	800,101.80
Clean & Green Tax Payments	5,718.68	5,000.00	20,262.54
Commissions - Clean & Green	754.21	1,000.00	2,985.21
Road & School Commission	140,241.37	165,000.00	153,117.24
Costs	187,663.72	230,000.00	198,001.55
Lien Certificates	4,595.00	6,000.00	6,045.00
Judicial Sale Overbid	5,914.12	2,500.00	0.00
Upset Sale Overbid	0.00	3,000.00	0.00
Fees for Extracting	1,400.00	1,000.00	1,435.72
Copy Fees	12.75	50.00	23.00
Repository Sale	0.00	400.00	0.00
Misc. Income	0.00	50.00	35.00
<u>Total Revenues</u>	<u>1,110,145.68</u>	<u>1,416,950.00</u>	<u>1,258,496.73</u>
<u>Expenses</u>			
Wages/Regular	114,008.27	117,813.00	109,695.21
Wages/Non Retirement	6,081.42	6,083.00	12,554.80
FICA Employer Contribution	9,144.66	9,478.00	9,175.00
Retirement Employer	28,183.63	29,491.00	15,720.61
Health Insurance Premium	23,575.04	21,128.00	26,525.08
Dental	960.90	1,022.00	900.78
Eyeglasses	1,558.00	3,285.00	2,611.00
Life Insurance Premium	259.91	266.00	243.75
Unemployment Compensation Ins.	907.23	881.00	816.68
Workers Compensation Insurance	118.90	121.00	121.42
Dues, Conventions, Conferences	150.00	400.00	400.00
Materials and Supplies	2,222.49	3,000.00	1,663.55
Office Equipment Rental	661.55	700.00	564.57
PCORP PREM/GEN LIABILITY	980.23	855.00	853.88
Telephone	(67.00)	0.00	5,425.51
Postage	31,579.69	36,000.00	30,385.54
Advertising	7,754.22	8,000.00	8,478.72
Contracted Services	35,280.00	45,000.00	32,810.00
Computer Support	208.07	500.00	208.07
Operational Agreement	18,024.37	18,000.00	18,889.47
Sheriffs Costs	1,659.47	4,500.00	3,256.86
Notification R/C Sale	1,881.81	3,000.00	631.44
Property Posting	30,580.00	32,000.00	25,647.00
Purchase Equipment Under \$5,000	0.00	0.00	6,812.84
Equipment Maintenance	929.53	650.00	518.53
Other Miscellaneous Expenses	25.00	50.00	25.00
<u>Total Expenses</u>	<u>316,667.39</u>	<u>342,223.00</u>	<u>314,935.31</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Treasurer</u>			
<u>Revenues</u>			
Real Estate - 2020	0.00	0.00	1,125.15
Real Estate - 2021	481.94	0.00	246,422.59
Real Estate - 2022	244,771.48	250,000.00	11,775,615.51
Real Estate-2023	11,726,691.61	11,500,000.00	0.00
Bingo Licenses	715.00	600.00	1,245.00
Small Games of Chance Licenses	9,425.00	6,500.00	8,250.00
Sportsman Firearm Permits	114.00	100.00	114.00
State Reimbursement	1,827.00	2,000.00	1,925.29
Treasurer's Fees	6,044.00	15,000.00	15,740.00
Room Excise Tax Commission	29,235.90	20,000.00	31,980.28
Transfer In Room Rental	6,192.79	250.00	615.76
Transfer from 911 - Interest	828.51	0.00	0.00
Transfer from - Interest	3,668.61	800.00	3,290.52
Interest From Investments	76,815.92	4,000.00	6,886.78
Interest on Checking Accounts	177,681.11	15,000.00	20,751.82
Misc. Income	526.95	200.00	524.30
<u>Total Revenues</u>	<u>12,285,019.82</u>	<u>11,814,450.00</u>	<u>12,114,487.00</u>
<u>Expenses</u>			
Wages/Regular	118,380.87	120,507.00	117,720.04
Wages/Non Retirement	0.00	3,100.00	3,073.50
FICA Employer Contribution	8,843.36	9,456.00	9,071.55
Retirement Employer	29,391.34	30,165.00	16,965.69
Health Insurance Premium	31,962.51	12,517.00	20,684.22
Dental	802.25	864.00	693.00
Eyeglasses	1,146.20	2,100.00	858.80
Life Insurance Premium	217.06	225.00	225.00
Unemployment Compensation Ins.	425.20	497.00	445.94
Workers Compensation Insurance	837.86	828.00	885.77
Dues, Conventions, Conferences	850.00	1,500.00	1,250.00
Materials and Supplies	662.97	1,000.00	886.17
PCORP PREM/GEN LIABILITY	1,256.18	1,075.00	1,074.40
Telephone	(8.33)	300.00	3,970.95
Postage	1,650.00	1,700.00	1,686.80
Travel and Lodging	527.43	600.00	296.60
Computer Support	208.07	250.00	208.07
Operational Agreement	7,200.00	6,000.00	6,600.00
Purchase/Equipment under \$5000	5,032.44	7,100.00	478.34
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	11.50	200.00	170.00
<u>Total Expenses</u>	<u>209,396.91</u>	<u>200,234.00</u>	<u>187,244.84</u>

Tax Collectors Operations (elected)

<u>Expenses</u>			
Wages/Non Retirement	37,480.50	40,000.00	37,662.75
FICA Employer Contribution	2,867.36	3,060.00	2,881.34
Office Equipment Rental	0.00	0.00	3.35
Postage	0.00	500.00	435.53
<u>Total Expenses</u>	<u>40,347.86</u>	<u>43,560.00</u>	<u>40,982.97</u>

Public Defender	Actual 12/31/23	Budget 12/31/23	Actual 12/31/22
Revenues			
Misc. Income	2,750.91	0.00	0.00
Total Revenues	2,750.91	0.00	0.00
Expenses			
Wages/Regular	124,452.14	123,840.00	124,019.30
Wages/Overtime	6,040.96	7,500.00	8,440.55
Wages/NonRetirement	525.00	0.00	0.00
FICA Employer Contribution	9,583.13	10,048.00	9,748.44
Retirement Employer	32,247.16	32,877.00	18,990.00
Health Insurance Premium	33,208.08	30,391.00	30,962.52
Dental	554.40	576.00	554.40
Eyeglasses	570.00	2,100.00	600.00
Life Insurance Premium	150.00	150.00	150.00
Unemployment Compensation Ins.	418.83	430.00	456.16
Workers Compensation Insurance	184.89	185.00	213.00
Dues, Conventions, Conferences	2,652.50	5,000.00	4,648.91
Materials and Supplies	3,239.15	2,000.00	3,033.55
Office Equipment Rental	29.51	35.00	32.51
PCORP PREM/GEN LIABILITY	981.82	875.00	874.09
Telephone	575.52	550.00	4,370.37
Postage	468.75	600.00	468.73
Publications, Subscriptions & Updates	3,030.25	1,000.00	1,029.07
Photocopies	8.50	0.00	0.00
Travel and Lodging	13,269.86	15,000.00	15,308.16
Professional Services	110,680.56	135,000.00	123,815.35
Court Appointed Assist P.D.	65,964.51	50,000.00	74,173.12
Computer Support	208.07	250.00	686.41
Official Investigation	10,996.25	12,000.00	12,392.35
Purchase/Equipment under \$5000	459.00	2,000.00	1,166.57
Equipment Maintenance	940.59	650.00	0.00
Total Expenses	421,439.43	433,057.00	436,133.56

Human Resources Courthouse			
Expenses			
Wages/Regular	105,012.38	105,440.00	92,400.21
Wages/Non Retirement	825.00	1,125.00	1,125.00
FICA Employer Contribution	7,867.38	8,152.00	6,944.60
Retirement Employer	26,041.61	26,394.00	13,382.48
Health Insurance Premium	24,291.48	21,475.00	22,755.04
Dental	554.40	576.00	554.40
Eyeglasses	1,325.50	2,400.00	801.50
Life Insurance Premium	150.00	150.00	150.00
Unemployment Compensation Ins.	424.30	430.00	440.96
Workers Compensation Insurance	86.99	86.00	79.19
Dues, Conventions, Conferences	1,769.65	1,300.00	1,325.33
Materials and Supplies	306.47	300.00	148.44
PCORP PREM/GEN LIABILITY	539.32	490.00	487.72
Postage	0.00	75.00	0.00
Advertising	0.00	50.00	0.00
Travel & Lodging	0.00	0.00	213.60
Computer Support	208.07	250.00	208.07
Purchase/Equipment under \$5000		1,600.00	179.99
Total Expenses	169,402.55	170,293.00	141,196.53

HR DHS			
Revenue Transfer from DHS	0.00	0.00	(282.16)

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Recorder of Deeds</u>			
<u>Revenues</u>			
Fees & Commissions	202,522.12	175,000.00	220,652.76
Photocopies	7,963.50	5,000.00	4,404.25
State Realty Tax Commissions	16,285.27	13,000.00	15,793.91
Local Realty Tax Commissions	32,750.23	27,000.00	31,524.74
<u>Total Revenues</u>	<u>259,521.12</u>	<u>220,000.00</u>	<u>272,375.66</u>
<u>Expenses</u>			
Wages/Regular	53,778.97	68,138.00	41,054.40
Wages/Non Retirement	0.00	0.00	600.00
FICA Employer Contribution	4,189.42	5,213.00	3,071.03
Retirement Employer	13,273.31	17,056.00	5,590.54
Health Insurance Premium	9,716.57	34,524.00	15,088.42
Dental	431.20	480.00	277.20
Eyeglasses	413.97	1,800.00	135.00
Life Insurance Premium	116.66	125.00	62.46
Unemployment Compensation Ins.	354.05	394.00	266.33
Worker's Compensation	310.13	317.00	311.69
Dues, Conventions, Conferences	850.00	3,500.00	625.00
Materials and Supplies	5,425.78	3,500.00	4,258.09
PCORP PREM/GEN LIABILITY	1,729.63	1,450.00	1,447.35
Telephone	0.00	0.00	846.72
Postage	630.00	1,250.00	0.00
Travel & Lodging	123.60	1,000.00	0.00
Legal Expenses	0.00	1,000.00	0.00
Computer Support	208.07	0.00	404.09
Purchase Equipment under \$5000	0.00	1,500.00	0.00
Equipment Maintenance	33,248.91	25,000.00	28,695.07
Other Miscellaneous Expenses	50.00	3,000.00	3,816.46
<u>Total Expenses</u>	<u>124,850.27</u>	<u>169,247.00</u>	<u>106,549.85</u>

<u>HVAC</u>			
<u>Expenses</u>			
Wages/Regular	9,644.68	10,387.00	10,170.23
Wages/Overtime	22.63	250.00	57.37
Wages/Non Retirement	7.50	113.00	23.91
Wages/On Call	46.00	375.00	137.00
FICA Employer Contribution	739.99	851.00	790.82
Retirement Employer	2,407.82	2,663.00	1,488.52
Health Insurance Premium	1,047.25	1,132.00	1,065.42
Dental	53.12	58.00	55.53
Eyeglasses	60.00	120.00	60.00
Life Insurance Premium	11.94	15.00	13.40
Unemployment Compensation Ins.	39.63	239.00	43.81
Workers Compensation Insurance	330.68	374.00	371.82
Materials and Supplies	1,153.76	1,500.00	1,490.81
Contracted Services	8,972.96	10,000.00	9,862.70
Purchase/Equipment under \$5000	0.00	2,500.00	0.00
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	38,269.89	35,000.00	31,559.97
<u>Total Expenses</u>	<u>62,807.85</u>	<u>66,577.00</u>	<u>57,191.31</u>

Planning, Zoning & Development	Actual 12/31/23	Budget 12/31/23	Actual 12/31/22
Revenues			
Subdivision Fees	3,198.01	3,000.00	4,135.11
Land Development Review Reimb.	9,536.00	0.00	0.00
Total Revenues	12,734.01	3,000.00	4,135.11
Expenses			
Wages/Regular	44,957.16	45,000.00	41,730.72
Wages/Non Retirement	24,614.52	24,587.00	7,310.94
FICA Employer Contribution	4,898.56	5,323.00	3,333.20
Retirement Employer	11,125.14	11,264.00	6,009.20
Health Insurance Premium	16,849.20	16,849.00	15,709.80
Dental	277.20	588.00	277.20
Eyeglasses	385.00	600.00	0.00
Life Insurance Premium	75.00	75.00	75.00
Unemployment Compensation Ins.	305.21	312.00	269.93
Workers Compensation Insurance	78.54	78.00	49.04
Dues, Conventions, Conferences	250.00	300.00	250.00
Materials and Supplies	536.58	350.00	366.58
Telephone	497.65	500.00	4,453.60
Postage	167.04	350.00	293.35
Advertising	115.57	150.00	129.40
Auto Fuel	0.00	50.00	0.00
Travel and Lodging	0.00	200.00	0.00
Legal Expense	99.80	500.00	299.91
Professional Services	0.00	200.00	0.00
PA Wilds Planning Team	1,500.00	1,500.00	0.00
Land Development Review	9,536.00	0.00	0.00
Computer Support	208.07	0.00	686.41
Filing Fees	0.00	50.00	0.00
Purchase/Equipment under \$5000	469.00	500.00	353.12
Other Miscellaneous Expenses	0.00	50.00	0.00
Total Expenses	116,945.24	109,376.00	81,597.40

GIS (Geographic Information System)			
Revenues			
Sale of Maps	2,867.36	4,000.00	4,153.00
Plat Book Sales	100.00	0.00	1,500.00
Total Revenues	2,967.36	4,000.00	5,653.00
Expenses			
Wages/Regular	108,700.76	108,623.00	98,199.50
Wages/Non-Retirement	1,125.00	1,125.00	1,125.00
FICA-Employer Contribution	8,229.07	8,396.00	7,434.19
Retirement Employer	26,846.77	27,191.00	14,125.64
Health Insurance Premium	20,233.20	20,233.00	18,864.96
Dental	554.40	576.00	554.40
Eyeglasses	600.00	600.00	235.00
Life Insurance Premium	150.00	150.00	150.00
Unemployment Compensation Ins.	424.08	430.00	437.59
Workers Compensation Insurance	187.74	188.00	198.61
Dues, Conventions, Conferences	1,045.00	1,500.00	389.00
Materials and Supplies	222.20	1,500.00	380.00
Training	0.00	1,000.00	0.00
PCORP PREM/GEN LIABILITY	803.82	700.00	692.02
Telephone	0.00	0.00	4,327.91
Postage	142.20	250.00	136.90
Travel and Lodging	1,461.09	2,000.00	497.97
Contracted Services	14,509.41	20,500.00	8,454.73
Computer Support	366.96	1,000.00	208.07
Purchase/Equipment under \$5000	7,104.66	7,500.00	1,965.08
Equipment Maintenance	863.40	2,000.00	892.55
Other Miscellaneous Expenses	0.00	200.00	0.00
Total Expenses	193,569.76	205,662.00	159,269.12

<u>Risk Manager</u>	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Revenues</u>			
PComp Grant	66,991.83	35,000.00	0.00
PComp Dividend Prior Years	190,835.00	0.00	0.00
PComp Payroll Audit Prior Years	0.00	0.00	726.00
PCorp Grant	30,000.00	30,000.00	30,000.00
<u>Total Revenues</u>	<u>287,826.83</u>	<u>65,000.00</u>	<u>30,726.00</u>
<u>Expenses</u>			
Wages/Regular	45,336.50	39,784.00	40,154.96
Wages/Overtime	69.75	0.00	0.00
Wages/Non Retirement	309.37	563.00	496.87
FICA Employer Contribution	3,448.46	3,087.00	3,039.95
Retirement Employer	11,243.12	9,959.00	5,767.36
Health Insurance Premium	8,712.04	8,462.00	7,889.88
Dental	138.60	144.00	138.60
Eyeglasses	0.00	600.00	118.00
Life Insurance Premium	45.56	38.00	37.44
Unemployment Compensation Ins.	229.26	108.00	127.70
Workers Compensation Insurance	78.45	69.00	81.09
Training	25.00	750.00	0.00
Materials and Supplies	110.89	250.00	0.00
Postage	0.00	50.00	0.00
Auto Fuel	431.89	250.00	110.53
Travel and Lodging	0.00	500.00	0.00
PComp/PCorp Grant Expenditures	43,651.70	65,000.00	64,855.48
<u>Total Expenses</u>	<u>113,830.59</u>	<u>129,614.00</u>	<u>122,817.86</u>

<u>Records Retention</u>			
<u>Expenses</u>			
Wages/Regular	40,855.15	41,594.00	40,384.80
Wages/Overtime	17.71	0.00	0.00
FICA Employer Contribution	3,173.60	3,182.00	3,183.15
Retirement Employer	10,108.44	10,412.00	5,801.85
Health Insurance Premium	2,536.10	1,200.00	1,225.00
Dental	254.10	288.00	277.20
Eyeglasses	430.00	1,500.00	900.00
Life Insurance Premium	68.75	75.00	75.00
Unemployment Compensation Ins.	374.35	215.00	194.16
Workers Compensation Insurance	33.80	34.00	34.49
Materials and Supplies	1,774.95	1,500.00	1,198.15
Telephone	2,111.90	1,600.00	1,562.64
Postage	115.45	180.00	155.15
Computer Support	810.07	1,200.00	810.07
Contracted Services	2,294.38	3,000.00	3,416.92
Purchase/Equipment Under \$5000.	825.26	1,500.00	843.04
Equipment & Other Fixed Assets	0.00	0.00	6,201.86
Equipment Maintenance	180.00	300.00	20.00
Other Miscellaneous	129.00	200.00	0.00
<u>Total Expenses</u>	<u>66,093.01</u>	<u>67,980.00</u>	<u>66,283.48</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Maintenance - Courthouse</u>			
<u>Revenues</u>			
Reimbursement/Misc.	7,308.61	0.00	1,882.78
Transfer From DHS	0.00	0.00	(1,051.35)
St. James Transfer from DHS	0.00	0.00	(161.03)
<u>Total Revenues</u>	<u>7,308.61</u>	<u>0.00</u>	<u>670.40</u>
<u>Expenses</u>			
Wages/Regular	186,567.08	191,722.00	181,954.49
Wages/Overtime	889.64	1,750.00	1,288.30
Wages/Non Retirement	67.50	1,013.00	215.15
Wages/On Call	2,234.00	2,625.00	2,583.00
FICA Employer Contribution	14,128.62	15,079.00	14,055.77
Retirement Employer	46,859.49	49,087.00	26,886.53
Health Insurance Premium	45,014.98	40,535.00	37,889.50
Dental	1,309.78	1,382.00	1,330.47
Eyeglasses	1,139.00	1,980.00	1,415.00
Life Insurance Premium	332.72	360.00	346.27
Unemployment Compensation Ins.	1,021.68	1,088.00	974.45
Workers Compensation Insurance	6,414.45	6,631.00	6,667.42
Training	1,100.00	1,500.00	0.00
Materials and Supplies	7,918.30	7,000.00	9,247.32
Misc. Hardware	0.00	1,000.00	21.80
Maintenance/Cleaning Supplies	11,321.84	15,000.00	13,546.14
Utilities	153,177.33	115,000.00	125,227.36
PCORP PREM/GEN LIABILITY	4,300.06	3,535.00	3,530.85
Telephone	5,699.59	4,000.00	3,797.40
Auto Fuel	726.16	1,200.00	877.15
Auto Maintenance	203.78	3,000.00	4,389.26
Lease Agreement	12,061.08	10,000.00	10,596.44
Contracted Services	36,959.75	40,000.00	29,815.25
Building and Land Repairs	66,329.09	80,000.00	74,778.79
126 Main St Land & Bldg. Repairs	0.00	0.00	5,749.25
Purchase/Equipment under \$5000	1,904.21	5,000.00	3,939.27
Equipment & Other Fixed Assets	0.00	5,000.00	1,054.05
Equipment Maintenance	4,028.78	4,500.00	4,446.98
Other Miscellaneous Expenses	0.00	0.00	20.09
Reimburse DHS/In House Service	0.00	0.00	4,494.35
<u>Total Expenses</u>	<u>611,708.91</u>	<u>608,987.00</u>	<u>571,138.10</u>

<u>Information Technology - Security</u>			
<u>Expenses</u>			
Purchase/Equipment under \$5000	573.50	10,000.00	0.00
Equipment & Other Fixed Assets	3,526.00	15,000.00	19,493.44
Equipment Maintenance	999.71	10,000.00	4,464.94
<u>Total</u>	<u>5,099.21</u>	<u>35,000.00</u>	<u>23,958.38</u>

Information Technology - Courthouse	Actual 12/31/23	Budget 12/31/23	Actual 12/31/22
Expenses			
Wages/Regular	132,194.14	136,122.00	127,864.38
Wages/Overtime	12.77	0.00	0.00
Wages/On-Call	7,880.00	7,800.00	6,065.00
FICA Employer Contribution	10,272.95	11,010.00	9,885.00
Retirement Employer	35,587.71	36,027.00	19,633.89
Health Insurance Premium	52,303.44	40,508.00	40,395.00
Dental	831.60	864.00	831.60
Eyeglasses	300.00	1,800.00	477.19
Life Insurance Premium	225.00	225.00	225.00
Unemployment Compensation Ins	634.88	813.00	632.45
Workers Compensation Insurance	174.06	174.00	188.50
Training	90.42	4,500.00	68.96
Materials and Supplies	561.17	700.00	310.70
PCORP Prem/Gen Liability	894.91	750.00	749.09
Telephone	2,165.70	3,000.00	5,090.31
Guest WIFI	4,560.00	6,000.00	7,063.46
Travel and Lodging	991.69	1,000.00	562.76
Computer Support	1,106.63	15,000.00	2,828.28
Purchase/Equipment under \$5000	5,277.81	10,000.00	10,380.44
Equipment & Other Fixed Assets	16,638.90	30,000.00	24,594.10
Other Miscellaneous Expenses	10.31	200.00	83.15
Total Expenses	272,714.09	306,493.00	257,929.26

Miscellaneous Revenues			
Revenues			
Forest Lands In Lieu of Tax	304,738.12	304,700.00	304,738.12
PA Game Lands In Lieu of Taxes	32,062.02	32,060.00	32,062.02
Fish Comm Lands In Lieu of Tax	490.80	490.00	490.80
Public Utility Realty Tax	11,249.16	12,000.00	12,160.04
DEP Flood Control/ILOT	29,067.00	26,000.00	27,129.00
Housing Auth In Lieu of Taxes	23,825.40	24,000.00	23,602.57
DVHIT (Health Insurance) Rate Relief	44,504.04	44,504.00	0.00
CCAP UC Loss Control Credit 5%	2,474.80	40,000.00	2,383.33
Interest 911 Wired Reimb	174,591.95	11,000.00	15,652.70
Office, Bldg., Land Rental	48,963.46	42,500.00	42,049.98
Misc. Income	747,649.22	0.00	9,306.41
Approp Prior Yr Fund Balance	0.00	3,462,195.00	0.00
ARP Internal Capture/Trans from other Gvt'l	1,355,930.00	855,930.00	1,861,597.63
Total Miscellaneous Revenue	2,775,545.97	4,855,379.00	2,331,172.60
Miscellaneous Expenses			
Employee Appreciation Bonus	0.00	0.00	161,250.00
Employee Bonus FICA Contribution	0.00	0.00	12,336.70
UC Employee Bonus	0.00	0.00	3,121.18
Workers Comp. Employee Bonus	0.00	0.00	1,896.55
VA Building Repairs	44,654.35	0.00	1,837.57
Transfer out/911	0.01	0.00	0.00
American Rescue Plan Misc.	153,567.95	0.00	1,884,061.56
Transfer to Emergency Services	1,141,690.32	711,180.00	0.00
Other Miscellaneous	0.00	0.00	0.00
Total Expenses	1,339,912.63	711,180.00	2,064,503.56

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Court of Common Pleas</u>			
<u>(Operations)</u>			
<u>Revenues</u>			
State Reimb Grant - Court	53,104.00	45,000.00	53,790.00
AOPC Security Grant Revenue	40,000.00	0.00	0.00
Transcripts	2,083.00	3,000.00	6,731.75
Misc. Income	9,745.60	0.00	2,367.18
<u>Total Revenues</u>	<u>104,932.60</u>	<u>48,000.00</u>	<u>62,888.93</u>
<u>Expenses</u>			
Wages/Regular	197,806.99	212,382.00	165,804.98
Wages/Overtime	47.60	0.00	0.00
Wages/Non Retirement	7,775.12	2,250.00	1,445.03
Wages/Transcripts	7,204.25	9,000.00	9,098.00
FICA Employer Contribution	15,755.16	17,108.00	12,852.63
Retirement Employer	50,575.71	55,416.00	25,348.72
Health Insurance Premium	60,157.39	75,523.00	60,233.78
Dental	1,293.60	1,440.00	1,178.10
Eyeglasses	770.00	4,500.00	535.00
Life Insurance Premium	342.76	375.00	318.75
Unemployment Compensation Ins.	1,602.70	1,269.00	1,058.92
Workers Compensation Insurance	1,471.11	1,460.00	1,427.68
Dues, Conventions, Conferences	2,324.00	4,000.00	3,470.00
Training	0.00	2,000.00	0.00
Materials and Supplies	4,806.83	5,000.00	6,177.73
Office Equipment Rental	572.41	0.00	763.84
PCORP PREM/GEN LIABILITY	4,035.57	3,365.00	3,361.90
Telephone	2,750.94	4,500.00	9,763.35
Postage	6,135.21	8,500.00	9,064.68
Photocopies	1,816.20	2,000.00	1,881.90
Travel and Lodging	1,715.72	1,500.00	2,078.55
Professional Services	17,087.58	14,000.00	10,089.01
Court Appointed Council	46,642.97	55,000.00	42,085.42
Arbitration	2,924.55	2,000.00	1,888.35
Court Ordered Psychology	1,150.00	3,000.00	1,200.00
Jury Fees and Expenses	5,189.36	16,000.00	15,371.16
Guardian Ad Litem	47,369.38	55,000.00	50,443.26
Court Master	52,682.85	60,000.00	49,749.00
Court Appointed Council-Dependency	172,375.80	90,000.00	135,969.19
Computer Support	28,344.40	20,500.00	3,606.07
Purchase/Equipment under \$5000	12,621.46	21,000.00	3,960.90
Equipment & Other Fixed Assets	6,722.82	0.00	0.00
Equipment Maintenance	0.00	0.00	7,583.94
Other Miscellaneous Expenses	25.00	0.00	6,635.00
AOPC Security Grant Expenses	40,686.55	0.00	0.00
<u>Total Expenses</u>	<u>802,781.99</u>	<u>748,088.00</u>	<u>644,444.84</u>

<u>Constables</u>			
<u>Revenues</u>			
Reimbursement of Constable Service	15,612.37	17,200.00	17,594.80
<u>Expenses</u>			
Fees and Mileage	19,567.98	19,000.00	21,431.56

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
DJ-Operations			
Revenues-Prior Year Expenses	0.00	0.00	164.47
Expenses - PCORP Prem/Gen Liability	2,302.88	1,930.00	1,925.68

DJ - Elkland #1			
Revenues			
Fines	3,247.82	1,500.00	2,360.45
Costs and Fees	39,656.06	40,000.00	39,260.62
Total Revenues	42,903.88	41,500.00	41,621.07
Expenses			
Wages	85,982.36	82,015.00	79,622.38
FICA Employer Contribution	6,922.49	6,274.00	6,419.54
Retirement Employer	21,248.14	20,530.00	11,438.89
Health Insurance Premium	4,509.60	4,192.00	4,292.34
Dental	554.40	576.00	554.40
Eyeglasses	600.00	1,200.00	1,200.00
Life Insurance Premium	150.00	150.00	150.00
Unemployment Compensation Ins.	423.45	430.00	387.00
Workers Compensation Insurance	73.12	66.00	69.43
Dues, Conventions, Conferences	390.00	500.00	320.00
Materials and Supplies	4,551.09	3,500.00	3,709.34
Utilities	4,925.53	3,600.00	3,947.65
Telephone	3,308.75	5,500.00	6,394.92
Postage	8,890.13	7,500.00	6,498.68
Publications & Updates	435.46	2,000.00	2,339.65
Photo Copies	552.74	300.00	281.66
Travel and Lodging	649.15	1,000.00	629.47
Computer Support	1,144.40	1,000.00	862.40
Contracted Services	3,669.00	5,000.00	3,990.00
Building and Land Repair	0.00	1,000.00	731.43
Purchase/Equipment under \$5000	725.99	2,000.00	2,064.90
Equipment & Other Fixed Assets	0.00	1,000.00	692.99
Equipment Maintenance	0.00	500.00	0.00
Other Miscellaneous Expenses	250.00	100.00	(0.10)
Total Expenses	149,955.80	149,933.00	136,596.97

DJ #1 Edgcomb State Checking Account			
Book Balance 1/1/23	19,984.17	To State	288,314.98
Collections	385,175.77	To County GF	50,582.26
		To Twps. & Boros	28,873.92
		Paid to Others	17,065.27
		Total Paid Out	384,836.43
		Book Balance 12/31/23	20,323.51
Total	405,159.94	Total	405,159.94

DJ - Wellsboro #2	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Revenues</u>			
Fines	1,860.91	1,000.00	1,463.96
Costs and Fees	26,037.67	30,000.00	31,174.15
<u>Total Revenues</u>	<u>27,898.58</u>	<u>31,000.00</u>	<u>32,638.11</u>
<u>Expenses</u>			
Wages Regular	67,650.45	62,608.00	71,996.87
Wages/Non Retirement	0.00	0.00	801.56
FICA Employer Contribution	5,128.05	4,790.00	5,546.97
Retirement Employer	16,626.60	15,672.00	9,911.23
Health Insurance Premium	13,680.82	18,945.00	9,637.10
Dental	554.40	576.00	570.29
Eyeglasses	1,135.00	1,200.00	180.00
Life Insurance Premium	150.00	150.00	136.78
Unemployment Compensation Ins.	446.25	430.00	375.05
Workers Compensation Insurance	56.50	51.00	63.20
Dues, Conventions, Conferences	390.00	500.00	320.00
Materials and Supplies	3,031.20	2,500.00	1,893.52
Office Equipment Rental	226.40	300.00	191.04
Telephone	541.76	1,700.00	5,506.75
Postage	4,026.13	3,000.00	4,021.65
Publications, Subscriptions & Updates	679.41	1,000.00	2,111.48
Photocopies	197.90	600.00	581.12
Travel and Lodging	463.98	1,000.00	496.17
Computer Support	208.07	1,000.00	686.41
Purchase/Equipment under \$5000	0.00	5,000.00	8,021.24
Equipment Maintenance	0.00	500.00	0.00
Other Miscellaneous Expenses	0.00	100.00	0.00
Copy Contract	641.57	0.00	391.20
<u>Total Expenses</u>	<u>115,834.49</u>	<u>121,622.00</u>	<u>123,439.63</u>

<u>DJ #2 Repard State Checking Account</u>			
Book Balance 1/1/23	7,345.87	To State	148,069.21
Collections	11,881.58	To County GF	34,414.90
		To Twps. & Boros	14,259.52
		Paid to Others	16,631.38
		Total Paid Out	213,375.01
		Book Balance 12/31/23	5,852.44
Total	<u>19,227.45</u>	Total	<u>219,227.45</u>

DJ - Mansfield #3	Actual 12/31/23	Budget 12/31/23	Actual 12/31/22
Revenues			
Fines	2,004.47	1,500.00	746.45
Costs and Fees	46,408.98	40,000.00	38,127.33
Total Revenues	48,413.45	41,500.00	38,873.78
Expenses			
Wages/Regular	62,039.12	61,028.00	58,220.24
Wages/Non Retirement	1,618.11	0.00	0.00
FICA Employer Contribution	4,481.32	4,669.00	4,091.60
Retirement Employer	15,321.54	15,277.00	8,355.77
Health Insurance Premium	33,208.08	30,391.00	30,962.52
Dental	554.40	576.00	554.40
Eyeglasses	1,025.45	3,000.00	340.00
Life Insurance Premium	150.00	150.00	150.00
Unemployment Compensation Ins.	463.38	430.00	380.41
Workers Compensation Insurance	51.53	49.00	48.47
Dues, Conventions, Conferences	1,064.67	1,500.00	708.27
Materials and Supplies	4,558.41	3,500.00	2,575.68
Utilities	9,993.21	9,000.00	7,918.55
Telephone	559.77	4,000.00	8,079.85
Postage	8,054.83	3,000.00	5,468.60
Publications, Subscriptions & Updates	911.33	2,500.00	2,552.62
Photocopies	506.08	700.00	703.80
Contracted Services	6,069.30	5,500.00	6,874.79
Computer Support	208.07	231.00	686.41
Purchase/Equipment Under \$5000	0.00	3,000.00	1,266.90
Equipment & Other Fixed Assets	0.00	0.00	692.99
Security	0.00	500.00	0.00
Total Expenses	150,838.60	149,001.00	140,631.87

DJ #3 Cummings State Checking Account			
Book Balance 1/1/23	7,227.59	To State	277,524.67
Collections	385,909.66	To County GF	52,444.17
		To Twps. & Boros	40,281.51
		Paid to Others	10,014.38
		Total Paid Out	380,264.73
		Book Balance 12/31/23	12,872.52
Total	393,137.25	Total	393,137.25

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Domestic Relations</u>			
Revenues -Transfer from Other Gvt'l Fund	376,651.27	360,000.00	411,393.86
<u>Expenses</u>			
Wages/Regular	282,402.26	275,478.00	312,848.60
Wages/Non Retirement	2,825.00	3,375.00	2,815.25
FICA Employer Contribution	21,163.73	21,332.00	23,507.28
Retirement Employer	69,759.69	68,958.00	44,158.49
Health Insurance Premium	64,119.96	62,837.00	71,260.32
Dental	1,663.20	1,728.00	1,801.80
Eyeglasses	1,535.00	3,600.00	855.00
Life Insurance Premium	450.00	450.00	487.50
Unemployment Compensation Ins.	1,267.61	1,290.00	1,645.70
Workers Compensation Insurance	341.92	333.00	1,803.19
Dues, Conventions, Conferences	1,500.00	2,000.00	1,590.00
Materials and Supplies	3,121.23	3,000.00	2,994.38
Form Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	494.95	500.00	441.37
PCORP PREM/GEN LIABILITY	3,220.25	2,865.00	2,863.85
Telephone	4,705.44	6,000.00	10,330.22
Postage	6,779.78	7,000.00	6,683.45
Travel and Lodging	8,003.07	8,000.00	6,598.63
IV-D Legal Services	4,428.50	5,000.00	4,904.50
Computer Support	208.07	250.00	208.07
Automatic Data Processing	0.00	4,500.00	2,028.84
Materials Drawn from Private Sources	1,224.37	1,000.00	408.00
Cost of Printing - Private	286.44	500.00	0.00
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	496.35	2,000.00	1,388.25
Court Related Costs	900.00	1,000.00	975.00
Purchase/ Equipment Under \$5000	1,576.19	6,000.00	5,328.70
Equipment & Other Fixed Assets	239.77	0.00	196.02
Equipment Maintenance	2,072.84	3,500.00	2,108.34
Other Miscellaneous Expenses	69.99	100.00	187.43
Lease Agreement	3,017.60	3,500.00	2,765.48
<u>Total Expenses</u>	<u>487,873.21</u>	<u>496,696.00</u>	<u>513,183.66</u>

<u>Law Library</u>			
<u>Expenses</u> -Legal Publications	63,501.07	60,000.00	63,686.81

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Victim Witness Program</u>			
Revenues -State Grant	35,012.00	34,392.00	35,012.00
<u>Expenses</u>			
Wages/Regular	55,201.87	55,202.00	53,797.93
FICA Employer Contribution	3,740.92	4,223.00	3,662.41
Retirement Employer	13,637.02	13,818.00	7,728.95
Health Insurance Premium	16,849.20	16,849.00	15,709.80
Dental	277.20	288.00	277.20
Eyeglasses	2,700.00	3,300.00	3,000.00
Life Insurance Premium	75.00	75.00	75.00
Unemployment Compensation Ins.	209.79	215.00	192.77
Workers Compensation Insurance	44.63	45.00	44.68
Training	0.00	200.00	0.00
Travel and Lodging	1,093.20	400.00	293.70
<u>Total Expenses</u>	<u>93,828.83</u>	<u>94,615.00</u>	<u>84,782.44</u>

Clerk of Courts	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Revenues</u>			
Commissions & Interest	31,882.77	15,000.00	17,561.83
<u>Expenses</u>			
Wages/Regular	60,156.52	65,449.00	56,086.36
FICA Employer Contribution	4,531.45	5,007.00	4,317.24
Retirement Employer	14,756.90	16,383.00	8,082.94
Health Insurance Premium	9,246.69	6,258.00	5,616.24
Dental	381.24	432.00	323.45
Eyeglasses	0.00	450.00	0.00
Life Insurance Premium	103.29	113.00	87.62
Unemployment Compensation Ins.	342.85	215.00	109.22
Workers Compensation Insurance	439.74	444.00	460.58
Dues, Conventions, Conferences	880.17	1,000.00	598.16
Materials and Supplies	2,501.59	1,500.00	2,352.56
Telephone	(7.21)	0.00	2,169.66
Postage	0.00	1,500.00	1,200.00
Publications, Subscriptions & Updates	306.00	500.00	278.00
Travel & Lodging	0.00	1,000.00	0.00
Legal Expense	0.00	250.00	250.00
Computer Support	3,097.95	4,000.00	10,043.14
Purchase/Equipment under \$5000	0.00	500.00	26.25
Equipment Maintenance	531.37	8,000.00	78.75
Other Miscellaneous Expenses	102.00	500.00	0.00
<u>Total Expenses</u>	<u>97,370.55</u>	<u>113,501.00</u>	<u>92,080.17</u>

Coroner			
<u>Revenues</u>			
PA Coroner Distribution	2,831.26	3,200.00	3,234.93
Cremation Fees-From Funeral Homes	9,900.00	6,000.00	8,150.00
<u>Total Revenues</u>	<u>12,731.26</u>	<u>9,200.00</u>	<u>11,384.93</u>
<u>Expenses</u>			
Wages/Regular	29,426.91	29,393.00	29,667.32
FICA Employer Contribution	2,342.99	2,249.00	2,363.28
Retirement Employer	7,266.88	7,358.00	4,260.99
Health Insurance Premium	1,200.00	1,200.00	1,225.00
Dental	0.00	288.00	0.00
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	13.56	75.00	19.16
Workers Compensation Insurance	344.10	331.00	363.86
Dues, Conventions, Conferences	695.00	1,000.00	625.00
Materials and Supplies	81.62	300.00	39.36
Telephone	1,032.33	1,068.00	1,324.28
Travel and Lodging	4,005.67	2,000.00	3,774.79
Post Mortem Expenses	36,161.76	30,000.00	30,496.00
Removal of Bodies	20,266.25	18,500.00	15,590.00
Assist Coroner Reports	11,800.00	6,000.00	6,200.00
Other Miscellaneous Expenses	46.95	25.00	10.20
Training	1,600.00	1,300.00	1,370.00
Purchase/Equipment Under \$5000	336.74	0.00	0.00
<u>Total Expenses</u>	<u>116,620.76</u>	<u>101,687.00</u>	<u>97,329.24</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
Clerk of Orphans' Court			
Revenues-Fees	16,818.50	16,000.00	16,611.50
Expenses			
Wages/Regular	57,768.47	68,745.00	55,874.30
Wages/Non Retirement	75.00	1,125.00	337.50
FICA Employer Contribution	4,145.19	5,345.00	3,990.09
Retirement Employer	14,344.00	17,208.00	8,025.73
Health Insurance Premium	25,175.14	31,095.00	24,785.52
Dental	385.00	480.00	369.60
Eyeglasses	800.00	1,200.00	100.00
Life Insurance Premium	104.12	125.00	99.96
Unemployment Compensation Ins.	261.43	394.00	192.30
Workers Compensation Insurance	312.55	318.00	323.54
Dues, Convention, Conferences	312.50	1,750.00	387.50
Material & Supplies	970.25	250.00	519.47
Telephone	0.00	0.00	341.05
Postage	0.00	30.00	0.00
Advertising	0.00	2,500.00	679.54
Legal Expense	1,178.91	100.00	0.00
Computer Support	208.07	500.00	208.07
Other Miscellaneous Expenses	0.00	100.00	0.00
Total Expenses	<u>106,040.63</u>	<u>131,265.00</u>	<u>96,234.17</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
District Attorney			
Revenues			
Act 57	127,477.35	120,682.00	120,682.25
Miscellaneous Income	3,916.10	0.00	0.00
Total Revenues	<u>131,393.45</u>	<u>120,682.00</u>	<u>120,682.25</u>
Expenses			
Wages Regular	424,878.64	516,300.00	476,571.69
FICA Employer Contribution	29,039.97	39,497.00	33,173.79
Retirement Employer	104,911.81	129,240.00	68,133.09
Health Insurance Premium	47,630.83	69,949.00	46,477.20
Dental	1,085.70	1,728.00	1,386.00
Eyeglasses	665.00	4,800.00	1,010.00
Life Insurance Premium	368.75	525.00	408.78
Unemployment Compensation Ins.	863.40	1,290.00	1,075.85
Workers Compensation Insurance	5,412.88	5,355.00	5,438.77
Dues, Conventions, Conferences	6,763.36	12,000.00	1,848.25
Training	2,026.29	3,000.00	42.95
Uniforms	168.99	500.00	191.92
Materials and Supplies	2,935.73	5,300.00	5,766.14
Office Equipment Rental	49.57	65.00	62.59
Food	297.36	500.00	814.81
PCORP /Gen Liability	3,808.33	3,385.00	3,382.60
Telephone	1,307.98	2,000.00	7,366.67
Postage	719.70	1,000.00	996.20
Publications, Subscriptions & Updates	425.00	0.00	0.00
Auto Fuel	3,001.97	2,800.00	3,179.98
Auto Maintenance	904.31	500.00	252.42
Travel and Lodging	1,175.06	3,000.00	4,395.40
Professional Services	0.00	10,000.00	17,707.93
Contracted Services	552.75	0.00	0.00
Computer Support	208.07	300.00	208.07
Witness Fees	0.00	1,500.00	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	0.00
Purchase/Equipment under \$5000	5,382.36	6,000.00	3,852.03
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	60.00	100.00	0.00
Other Miscellaneous Expenses	1,000.20	500.00	2,107.58
Lease Agreement	16,233.84	20,000.00	16,404.79
Total Expenses	<u>661,877.85</u>	<u>849,134.00</u>	<u>702,255.50</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
Prothonotary			
Revenues-Fees	101,061.42	110,000.00	105,791.57
Expenses			
Wages/Regular	60,156.44	65,449.00	66,222.81
FICA Employer Contribution	4,530.70	5,007.00	5,129.20
Retirement Employer	14,756.58	16,383.00	9,496.63
Health Insurance Premium	9,246.65	6,258.00	6,914.78
Dental	381.06	432.00	485.05
Eyeglasses	0.00	450.00	0.00
Life Insurance Premium	102.96	113.00	131.13
Unemployment Compensation Ins.	342.83	215.00	327.53
Workers Compensation Insurance	439.80	444.00	469.23
Dues, Conventions, Conferences	880.17	1,000.00	598.16
Materials and Supplies	2,501.48	3,000.00	2,308.14
Office Equipment Rental	16.97	60.00	8.57
PCorp Prem/Gen Liability	1,271.15	1,055.00	1,053.83
Telephone	(7.20)	0.00	2,365.57
Postage	2,491.58	1,500.00	2,643.30
Publications & Updates	306.00	500.00	278.00
Travel & Lodging	0.00	1,000.00	0.00
Legal Expense	0.00	250.00	250.00
Computer Support	3,097.91	4,000.00	10,043.14
Purchase/Equipment under \$5000	0.00	500.00	26.25
Equipment Maintenance	531.31	8,000.00	2,235.85
Other Miscellaneous Expenses	52.00	0.00	50.00
Total Expenses	<u>101,098.39</u>	<u>115,616.00</u>	<u>111,037.17</u>

Register of Wills			
Revenues			
Fees	57,440.00	50,000.00	56,594.00
Inheritance Tax Commissions	35,043.28	40,000.00	44,172.84
Total Revenue	<u>92,483.28</u>	<u>90,000.00</u>	<u>100,766.84</u>
Expenses			
Wages/Regular	58,990.97	63,505.00	52,056.91
FICA Employer Contribution	4,490.60	4,858.00	3,965.12
Retirement Employer	14,558.17	15,897.00	7,483.27
Health Insurance Premium	24,645.18	31,170.00	22,761.12
Dental	408.10	480.00	369.60
Eyeglasses	495.00	1,200.00	180.00
Life Insurance Premium	110.47	125.00	100.08
Unemployment Compensation Ins.	284.35	394.00	193.10
Workers Compensation Insurance	313.40	313.00	319.78
Dues, Conventions, Conferences	312.50	1,750.00	387.50
Materials and Supplies	558.68	500.00	919.11
Telephone	0.00	0.00	341.05
Postage	0.00	100.00	0.00
Travel and Lodging	158.40	500.00	0.00
Legal Expense	0.00	200.00	0.00
Computer Support	208.07	500.00	208.07
Other Miscellaneous Expenses	0.00	100.00	0.00
Total Expenses	<u>105,533.89</u>	<u>121,592.00</u>	<u>89,284.71</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Sheriff</u>			
<u>Revenues</u>			
Fines Sheriff's Office	4,380.76	4,900.00	5,350.56
State Grant-Training Reimbursement	14,261.07	0.00	8,491.80
Fees Sheriff Services	65,060.02	65,000.00	63,789.18
Misc. Revenue	15,029.38	0.00	0.00
<u>Total Revenues</u>	<u>98,731.23</u>	<u>69,900.00</u>	<u>77,631.54</u>
<u>Expenses</u>			
Wages/Regular	390,693.91	439,584.00	358,725.59
Wages/Overtime	5,940.19	4,000.00	4,690.49
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	28,999.04	34,020.00	26,542.45
Retirement Employer	97,811.06	111,038.00	51,811.30
Health Insurance Premium	112,095.15	153,304.00	112,085.35
Dental	2,517.90	2,880.00	2,415.03
Eyeglasses	1,083.00	9,000.00	1,889.19
Life Insurance Premium	657.16	750.00	646.18
Unemployment Compensation Ins.	1,967.62	2,021.00	1,987.50
Workers Compensation Insurance	7,502.16	8,627.00	6,911.56
Dues, Conventions, Conferences	2,565.00	4,000.00	2,600.50
Training	4,176.84	6,000.00	4,707.93
Uniforms and Badges	6,433.99	7,000.00	5,045.34
Materials and Supplies	4,716.89	6,000.00	5,174.28
Office Equipment Rental	895.16	2,400.00	865.55
PCorp Prem/Gen Liability	16,193.35	13,860.00	13,856.32
Telephone	3,190.16	4,000.00	7,374.59
Postage	1,316.85	2,000.00	1,414.21
Auto Fuel	6,213.29	10,000.00	9,023.41
Auto Maintenance	3,658.04	10,000.00	4,518.72
Lease Agreement	25,312.34	0.00	21,465.67
Travel and Lodging	3,191.98	8,000.00	3,715.09
Transport of Prisoners	568.44	1,500.00	800.24
Legal Expense	3,000.00	6,000.00	3,000.00
Contracted Services	0.00	3,500.00	150.00
Computer Support	16,589.72	25,000.00	686.41
Automatic Data Processing	3,804.00	10,000.00	3,623.30
Purchase/Equipment under \$5000	10,666.47	10,000.00	3,958.28
Equipment & Other Fixed Assets	4,264.14	10,000.00	11,138.00
Equipment Maintenance	887.48	1,500.00	801.73
Other Miscellaneous Expenses	464.00	0.00	496.00
<u>Total Expenses</u>	<u>768,500.33</u>	<u>907,109.00</u>	<u>673,245.21</u>

County Prison	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
Revenues			
State Reimb/Annual Agreement	1,875.00	2,500.00	2,500.00
Maint Pymts from Counties	37,554.67	60,000.00	42,295.27
D.U.I. Program	9,477.23	9,000.00	9,437.50
Tioga Co Prison Room & Board	4,354.70	4,500.00	2,123.05
SS Reward	0.00	2,000.00	0.00
Misc. Income	5,159.25	0.00	3,443.45
<u>Total Revenues</u>	<u>58,420.85</u>	<u>78,000.00</u>	<u>59,799.27</u>
Expenses			
Wages Regular	1,626,972.48	1,541,175.00	1,539,207.08
Wages/Overtime	89,254.59	60,000.00	106,990.95
Wages/Non Retirement	227,501.53	303,375.00	247,898.26
FICA Employer Contribution	145,291.42	145,698.00	140,875.64
Retirement Employer	422,764.54	400,806.00	236,846.22
Health Insurance Premium	360,854.82	392,762.00	357,663.79
Dental	8,310.96	8,928.00	8,200.50
Eyeglasses	5,211.00	23,400.00	6,902.00
Life Insurance Premium	2,388.40	2,325.00	2,312.75
Unemployment Compensation Ins.	9,549.61	18,060.00	9,259.06
Workers Compensation Insurance	49,078.98	47,806.00	48,046.84
Dues, Conventions, Conferences	1,287.76	2,000.00	180.00
Staff Development	1,979.36	3,500.00	1,005.43
Uniforms and Badges	13,172.93	8,000.00	2,521.32
Volunteer Program	38.73	32.00	73.60
Materials and Supplies	7,132.83	7,000.00	7,510.37
Medical and Drug Supplies	5,119.36	10,000.00	9,414.56
Laundry and Supplies	4,330.20	4,000.00	4,289.10
Housekeeping/Kitchen Supplies	25,239.91	28,500.00	19,580.27
Inmate Clothing	4,362.08	5,000.00	8,139.45
Personal Items	8,681.23	2,000.00	11,371.43
Utilities	163,104.14	125,000.00	142,176.58
PCorp /Gen Liability	71,009.87	60,030.00	60,028.49
Telephone	8,284.20	1,800.00	14,127.99
Auto Fuel	2,098.27	2,000.00	2,337.87
Auto Maintenance	745.30	1,500.00	411.49
Travel and Lodging	622.93	5,000.00	740.42
Professional Services	50,000.00	50,000.00	50,000.00
Professional Services Medical	228,854.18	100,000.00	191,262.50
Contracted Services	28,754.13	30,000.00	29,605.03
Contractors	0.00	2,000.00	1,065.30
Computer Support	10,958.79	28,000.00	3,000.43
Building and Land Repairs	24,911.47	25,000.00	16,544.61
Purchase/Equipment under \$5000	957.86	5,000.00	4,048.51
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	17,546.87	17,000.00	26,287.11
Other Miscellaneous Expenses	13,154.63	5,000.00	10,801.39
Lease Agreement	10,323.68	11,000.00	10,745.58
<u>Total Expenses</u>	<u>3,649,849.04</u>	<u>3,483,697.00</u>	<u>3,331,471.92</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>County Prison - Kitchen</u>			
<u>Revenue</u>			
Pre 2022 Transfer From DHS	243.35	0.00	958.89
Miscellaneous Income	9,807.89	7,000.00	9,861.53
<u>Total Revenues</u>	<u>10,051.24</u>	<u>7,000.00</u>	<u>10,820.42</u>
<u>Expenses</u>			
Wages/Regular	140,091.90	140,484.00	127,666.77
Wages/Overtime	10,593.67	10,500.00	11,679.69
Wages/ Non Retirement	375.00	1,125.00	712.50
FICA Employer Contribution	11,225.29	11,636.00	10,425.13
Retirement Employer	37,140.77	37,794.00	20,063.23
Health Insurance Premium	43,343.35	52,467.00	37,650.76
Dental	721.88	1,152.00	716.10
Eyeglasses	600.00	1,800.00	600.00
Life Insurance Premium	289.69	300.00	268.75
Unemployment Compensation Ins.	1,028.08	860.00	914.00
Workers Compensation Insurance	5,073.57	5,117.00	4,955.18
Staff Development	0.00	150.00	330.00
Food	268,921.88	220,000.00	307,567.88
Housekeeping / Kitchen Supplies	10,854.60	10,000.00	14,784.99
Purchase/Equipment under \$5000	0.00	1,000.00	0.00
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	12,024.33	8,000.00	5,820.46
Other Miscellaneous Expenses	50.00	50.00	50.00
<u>Total Expenses</u>	<u>542,334.01</u>	<u>504,935.00</u>	<u>544,205.44</u>

<u>RIP Grant</u>			
<i>Restrictive Intermediate Punishment</i>			
<u>Revenues</u> - State Reimbursement	<u>327,857.85</u>	<u>330,000.00</u>	<u>190,007.46</u>
<u>Expenses</u>			
Wages/Regular	85,145.98	91,708.00	89,926.84
Wages/Overtime	407.43	200.00	25.90
Wages/Non Retirement	768.75	810.00	787.50
Wages/On Call	2,490.00	2,000.00	2,085.00
FICA Employer Contribution	7,042.16	7,231.00	7,326.63
Retirement Employer	21,804.49	22,956.00	13,241.26
Health Insurance Premium	4,857.51	5,673.00	5,577.14
Dental	442.57	504.00	480.04
Eyeglasses	138.68	1,500.00	225.00
Life Insurance Premium	119.79	131.00	129.89
Unemployment Compensation Ins.	354.72	424.00	347.16
Workers Compensation Insurance	2,319.10	2,384.00	2,401.56
Materials and Supplies	0.00	8,000.00	3,035.71
Electronic Monitoring Expense	17,014.00	17,300.00	23,382.00
Probation Drug Screen	717.00	1,500.00	0.00
Client and Treatment Services	170,922.73	230,000.00	157,315.47
<u>Total Expenses</u>	<u>314,544.91</u>	<u>392,321.00</u>	<u>306,287.10</u>

Adult Probation	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Revenues</u>			
Fines Probation Dept.	88,615.81	90,000.00	88,301.13
State Grant In Adult Probation	59,007.00	59,000.00	59,007.00
Supervision Fee-State	81,920.59	90,000.00	90,276.27
Reimbursement-Drug Testing HSA	0.00	0.00	100.00
Transfer to Escheats	27.75	1,600.00	(60.00)
Interest Prob. Dept. Checking Acct	70.09	16.00	25.73
Misc. Income	15,396.23	1,200.00	2,329.12
Transfer from Other Gvt'l Fund	114,765.97	100,000.00	122,136.94
<u>Total Revenues</u>	<u>359,803.44</u>	<u>341,816.00</u>	<u>362,116.19</u>
<u>Expenses</u>			
Wages/Regular	527,431.98	517,439.00	500,560.38
Wages/Overtime	5,208.39	5,000.00	4,149.77
Wages/Non Retirement	4,712.51	3,938.00	4,312.50
Wages/On-Call	13,927.50	12,000.00	13,737.50
FICA Employer Contribution	41,464.01	41,186.00	39,365.16
Retirement Employer	134,897.10	133,781.00	73,869.03
Health Insurance Premium	109,442.78	119,157.00	112,868.23
Dental	2,337.01	2,880.00	2,332.99
Eyeglasses	2,189.87	6,825.00	2,620.17
Life Insurance Premium	738.21	750.00	724.22
Unemployment Compensation Ins.	2,065.70	2,583.00	1,871.87
Workers Compensation Insurance	11,266.11	11,663.00	11,323.80
Dues, Conventions, Conferences	5,617.93	4,500.00	5,531.55
Training	1,722.07	3,000.00	2,254.00
Volunteer Program	106.57	100.00	200.10
Materials and Supplies	5,326.95	5,000.00	4,597.42
Printing	483.29	1,200.00	664.85
Office Equipment Rental	515.85	500.00	182.00
Clothing	578.94	1,500.00	1,054.93
Electronic Monitoring Expense	13,497.00	16,000.00	16,042.50
PCORP PREM/GEN LIABILITY	28,776.54	24,635.00	25,634.03
Telephone	5,768.09	4,800.00	14,355.89
Postage	4,793.30	3,300.00	3,815.20
Legal Publications	425.00	1,000.00	1,275.00
Auto Fuel	16,352.40	18,000.00	19,056.80
Auto Maintenance	853.06	1,000.00	310.10
Travel and Lodging	3,455.94	2,000.00	2,131.94
Client Transportation	4,299.83	1,500.00	4,411.46
Computer Support	1,432.44	3,000.00	1,988.83
Automatic Data Processing	7,460.00	7,010.00	0.00
Comm. Services Program Expense	4,304.21	3,000.00	3,921.11
Probation Drug Screen	5,992.78	7,000.00	5,454.87
Drug & Alcohol Assessment	0.00	500.00	0.00
Extradition	0.00	2,500.00	27.64
Purchase/Equipment under \$5000	1,113.42	20,000.00	7,258.22
Equipment & Other Fixed Assets	30,000.00	5,000.00	37,199.54
Officer Equipment Under \$5000.	1,194.22	0.00	0.00
Equipment Maintenance	13.49	2,000.00	315.61
Other Misc. Expenses	820.06	100.00	465.02
Other Misc. Expenses-Reimb Supervision	1,086.94	0.00	0.00
Copy Contract	844.28	750.00	775.22
Lease Agreement	185,723.51	80,000.00	78,770.04
<u>Total Expenses</u>	<u>1,188,239.28</u>	<u>1,076,097.00</u>	<u>1,005,429.49</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
Juvenile Probation			
Revenues			
4-E IVE State/Federal Grant	1,114.49	1,000.00	1,241.54
State Grant-in-Aid Juvenile Prob	151,997.00	151,997.00	151,997.00
Training Grant-in-Aid (Juv Prob)	1,856.00	2,000.00	2,368.00
Total Revenues	<u>154,967.49</u>	<u>154,997.00</u>	<u>155,606.54</u>
Expenses			
Wages/Regular	363,659.92	380,477.00	370,575.24
Wages/Overtime	1,336.01	2,500.00	1,247.72
Wages/Non Retirement	4,239.74	5,025.00	2,900.00
Wages/On-Call	6,642.50	10,800.00	7,187.50
FICA Employer Contribution	28,006.35	30,508.00	28,317.32
Retirement Employer	91,749.44	98,570.00	54,234.35
Health Insurance Premium	91,668.71	99,888.00	99,802.95
Dental	1,609.71	2,088.00	1,760.76
Eyeglasses	1,701.43	6,525.00	1,806.40
Life Insurance Premium	503.99	544.00	532.61
Unemployment Compensation Ins.	1,522.22	1,932.00	1,402.10
Workers Compensation Insurance	7,412.58	8,215.00	7,862.19
Dues, Conventions, Conferences	1,002.11	400.00	1,460.00
Training	951.69	4,000.00	1,136.71
Volunteer Program	101.68	100.00	200.10
Materials and Supplies	4,556.67	2,500.00	2,965.24
Printing	250.81	200.00	322.76
Clothing	637.10	1,200.00	658.50
Electric Monitoring Expense	1,100.00	1,000.00	137.50
Telephone	5,759.54	4,800.00	9,840.67
Legal Publications	0.00	300.00	0.00
Auto Fuel	3,967.84	6,000.00	5,272.93
Auto Maintenance	326.42	300.00	0.00
Travel and Lodging	2,031.60	600.00	1,554.81
Contracted Services	0.00	40.00	500.00
Computer Support	208.07	1,000.00	801.66
Automatic Data Processing	0.00	250.00	0.00
Probation Drug Screen	1,076.15	2,500.00	312.42
Extradition	130.37	500.00	465.63
Purchase/Equipment under \$5000	526.59	3,000.00	3,429.70
Equipment & Other Fixed Assets	0.00	5,000.00	17.49
Officer Equipment under \$5000	398.07	0.00	0.00
Equipment Maintenance	13.50	1,500.00	286.44
Other Miscellaneous Expenses	955.83	100.00	718.68
Copy Contract	704.31	500.00	464.36
Total Expenses	<u>624,750.95</u>	<u>682,862.00</u>	<u>608,174.74</u>

Drug Court			
Revenues Grants	<u>12,115.00</u>	<u>15,000.00</u>	<u>14,351.75</u>
Expenses			
Wages/Non Retirement	11,250.05	10,913.00	10,534.17
FICA Employer Contribution	860.61	835.00	805.87
Unemployment Compensation Ins.	214.71	215.00	190.14
Workers Compensation Insurance	9.11	9.00	8.75
Materials and Supplies	626.45	2,000.00	0.00
Client Transportation/Lodging	0.00	6,000.00	10,495.50
Drug Tests/Patch	4,951.25	5,000.00	0.00
AOPC/PCCD Drug Court Grant Expenses	7,245.25	0.00	9,946.25
Total Expenses	<u>25,157.43</u>	<u>24,972.00</u>	<u>31,980.68</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Emergency Medical & Management Agency</u>			
<u>Revenues</u>			
CFDA #97.042 EMA Assist Claim Program	62,270.00	80,000.00	80,015.00
PEMA (DR #4506)	7,957.18	0.00	566.38
Special Project Hazmat PEMA Grant	0.00	0.00	(16,837.80)
Misc. Income	6,355.50	0.00	9,516.33
<u>Total Revenues</u>	<u>76,582.68</u>	<u>80,000.00</u>	<u>73,259.91</u>
<u>Expenses</u>			
Wages/Regular	123,885.34	143,687.00	121,421.51
Wages/Overtime	216.30	200.00	146.09
Wages/Non Retirement	0.00	37,500.00	611.70
FICA Employer Contribution	9,227.47	13,876.00	8,904.73
Retirement Employer	30,615.16	36,018.00	17,427.36
Health Insurance Premium	30,349.80	50,625.00	35,968.15
Dental	831.60	1,152.00	889.35
Eyeglasses	818.18	2,400.00	1,174.00
Life Insurance Premium	225.00	300.00	240.64
Unemployment Compensation Ins.	649.34	1,079.00	744.86
Workers Compensation Insurance	212.16	310.00	196.61
Dues, Conventions, Conferences	1,228.19	800.00	862.39
Training	381.24	500.00	352.86
Materials and Supplies	1,484.28	1,000.00	3,895.13
Telephone	1,556.67	1,000.00	1,297.72
Postage	406.30	500.00	0.00
Auto Fuel	801.09	1,500.00	997.69
Auto Maintenance	557.09	100.00	44.00
Travel and Lodging	1,514.25	1,000.00	992.48
Meeting Expenses	354.48	600.00	750.63
Contracted Services	15,594.00	15,000.00	15,230.00
Computer Support	105.94	0.00	0.00
Purchase/Equipment under \$5000	0.00	2,000.00	244.98
Equipment & Other Fixed Assets	0.00	0.00	9,516.33
Equipment Maintenance	0.00	100.00	14.61
Other Miscellaneous Expenses	237.57	100.00	228.62
<u>Total Expenses</u>	<u>221,251.45</u>	<u>311,347.00</u>	<u>222,152.44</u>

<u>Flood Control Dams</u>			
<u>Expenses</u>	<u>0.00</u>	<u>5,000.00</u>	<u>2,025.00</u>

<u>APPROPRIATIONS</u>			
<small>(also see page 2 Commissioners expenses for Develop Tioga Appropriation and NTRPDC Appropriation)</small>			
<u>EMTA</u> <small>(Endless Mountains Transportation Authority)</small>			
<u>Expenses-EMTA Local Match</u>	<u>37,362.49</u>	<u>37,362.00</u>	<u>35,088.21</u>
<u>Libraries</u>			
<u>Expenses</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
<u>Historical Society</u>			
<u>Expenses</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<u>Tioga County Fair</u>			
<u>Expenses</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
<u>Penn State Extension</u>			
<u>Expenses</u>			
Volunteer Program	43.51	0.00	82.80
PCORP PREM/GEN LIABILITY	661.75	505.00	503.31
Penn State Extension	137,731.00	136,808.00	127,882.00
<u>Total Expenses</u>	<u>138,436.26</u>	<u>137,313.00</u>	<u>128,468.11</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Soil Conservation</u>			
<u>Revenues</u>			
Salary & Benefits Transfer	278,816.14	280,615.00	253,453.18
Reimburse Auto	5,339.24	5,500.00	5,508.44
Reimburse Computer Support	7,756.73	250.00	4,963.23
Reimburse PCORP	2,627.93	2,295.00	2,291.51
<u>Total Revenues</u>	<u>294,540.04</u>	<u>288,660.00</u>	<u>266,216.36</u>
<u>Expenses</u>			
Wages Regular	214,385.94	233,888.00	218,865.79
Wages/Non Retirement	17,336.25	1,125.00	1,125.00
FICA Employer Contribution	17,654.42	17,978.00	16,812.12
Retirement Employer	52,687.73	58,547.00	31,018.75
Health Insurance Premium	53,038.14	41,949.00	55,839.92
Dental	1,478.40	1,728.00	1,547.70
Eyeglasses	942.48	3,900.00	2,060.70
Life Insurance Premium	400.00	450.00	450.00
Unemployment Compensation Ins.	1,706.13	1,290.00	1,621.42
Workers Compensation Insurance	379.38	377.00	414.59
PCORP PREM/GEN LIABILITY	2,627.93	2,295.00	2,291.51
Computer Support	7,756.73	250.00	5,127.85
Other Miscellaneous Expenses	100.00	0.00	99.00
Lease Agreement	5,339.24	5,500.00	5,508.44
<u>Total Expenses</u>	<u>375,832.77</u>	<u>369,277.00</u>	<u>342,782.79</u>

DEPARTMENT OF HUMAN SERVICES MATCHES			
<u>DHS MH Local Match</u>			
<u>Expenses</u> Mental Health	<u>13,285.53</u>	<u>52,095.00</u>	<u>46,442.28</u>
<u>DHS - MR Local Match</u>			
<u>Expenses</u>			
Mentally Disabled	47,316.00	47,316.00	23,729.38
Early Intervention	39,509.24	80,176.00	37,339.53
<u>Total Expense</u>	<u>86,825.24</u>	<u>127,492.00</u>	<u>61,068.91</u>
<u>DHS - D&A Local Match</u>			
<u>Expenses</u> -Drug and Alcohol	<u>22,558.22</u>	<u>53,882.00</u>	<u>18,455.46</u>
<u>DHS - C&Y Local Match</u>			
<u>Expenses</u>			
Independent Living	1,606,340.72	2,663,451.00	2,598,991.75
Probation CBP	162,303.00	172,787.00	(2,019.02)
Probation (Residential Svcs)	26,388.00	26,388.00	128,962.00
Probation (Detention)	0.00	0.00	435.00
Independent Living	23,854.87	62,406.00	13,547.11
Special Grants	95,395.91	145,353.00	(749,752.81)
<u>Total Expenses</u>	<u>1,914,282.50</u>	<u>3,070,385.00</u>	<u>1,990,164.03</u>
<u>DHS - Outpatient Local Match</u>			
<u>Expenses</u> -Outpatient Services	<u>50,000.00</u>	<u>50,000.00</u>	<u>62,499.96</u>
<u>DHS - Interagency Coordinator</u>			
<u>Local Match</u>			
<u>Expenses</u>			
Admin HSS	41,769.00	41,769.00	29,170.54
Admin D&A	19,370.00	19,370.00	19,864.41
Admin HAP (BH)	8,868.00	8,868.00	10,539.53
Match on Retained Revenue	8,368.00	8,368.00	8,669.00
<u>Total Expenses</u>	<u>78,375.00</u>	<u>78,375.00</u>	<u>68,243.48</u>

	<u>Actual</u> <u>12/31/23</u>	<u>Budget</u> <u>12/31/23</u>	<u>Actual</u> <u>12/31/22</u>
<u>Veterans' Affairs</u>			
<u>Expenses</u>			
Wages Regular	145,605.55	145,481.00	138,181.50
Wages/Non Retirement	1,125.00	1,125.00	2,936.52
FICA Employer Contribution	10,828.90	11,215.00	10,454.77
Retirement Employer	35,959.68	36,417.00	19,878.56
Health Insurance Premium	49,486.52	47,241.00	43,668.51
Dental	831.60	864.00	841.82
Eyeglasses	1,477.72	2,400.00	1,706.00
Life Insurance Premium	225.00	225.00	227.76
Unemployment Compensation Ins.	631.44	645.00	674.77
Workers Compensation Insurance	181.13	181.00	190.36
Dues, Conventions, Conferences	700.00	4,000.00	1,113.28
Materials and Supplies	3,216.37	5,000.00	4,302.97
Care of Graves	9,348.00	10,000.00	9,684.50
Flags	11,520.00	12,000.00	9,292.96
Flag Holders & Markers	12,000.00	12,000.00	0.00
Soldiers and Widows Burials	18,300.00	15,000.00	19,200.00
PCORP PREM/GEN LIABILITY	1,012.90	875.00	873.24
Telephone	0.00	300.00	4,085.61
Postage	543.68	1,200.00	628.84
Travel and Lodging	2,431.05	4,000.00	3,761.59
Computer Support	742.79	2,600.00	2,365.17
Purchase/Equipment under \$5000	1,081.08	2,000.00	1,104.59
Other Miscellaneous Expenses	0.00	100.00	33.39
<u>Total Expenses</u>	<u>307,248.41</u>	<u>314,869.00</u>	<u>275,206.71</u>

GENERAL FUND TOTALS

<u>REVENUE</u>	<u>23,867,911.84</u>	<u>21,059,126.00</u>	<u>18,709,303.29</u>
<u>EXPENSE</u>	<u>22,931,080.80</u>	<u>21,059,126.00</u>	<u>19,758,943.75</u>

**EMERGENCY COMMUNICATIONS CENTER
RECEIPTS SUMMARY**

Balance January 1, 2023

Inter-County Revenues	(2,962,104.15)	
2022 Accruals Adjustment	2,962,132.28	
Other Revenues	<u>(4,950.00)</u>	
Total	(4,921.87)	
Liabilities: Accounts Payable	<u>(119,664.87)</u>	
<u>Unreserved Fund Balance</u>		(124,586.74)

Revenue:

Inter-County Revenues	2,673,826.56	
Revenue from money & property	955.28	
Other Revenues	108,469.51	
Other Financing Sources	<u>783.00</u>	
<u>Total Revenue</u>		2,784,034.35

<u>Total</u>		<u>2,659,447.61</u>
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**EMERGENCY COMMUNICATIONS CENTER
EXPENDITURES SUMMARY**

Expenditures:

Wages & Benefits	1,546,199.79	
Supplies & Services	4,459.12	
Purchased & Special Services	526,274.02	
Capital Expenditures	620,289.72	
Other Charges	<u>24,564.72</u>	
<u>Total Expenditures</u>		2,721,787.37

Cash and Investments 12/31/23

Cash and Temp Inv	22,365.03	
Due from other Govts	2,405.00	
Accounts Receivable	50.00	
Due To/From Other Funds	953.44	
Prepaid Expenses	<u>(5,000.00)</u>	
<u>Total Assets</u>	20,773.47	

Liabilities

Liabilities	2,405.00	
Accounts Payable	27,713.42	
Accrued Payroll	<u>52,994.81</u>	
<u>Total Liabilities</u>	83,113.23	

<u>Total Net Assets</u>		(62,339.76)
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Total		<u>2,659,447.61</u>
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2023 EMERGENCY SERVICES COMMUNICATIONS CENTER

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Revenues</u>	<u>12/31/23</u>	<u>12/31/23</u>	<u>12/31/22</u>
Interfund Transfer In General Fund	1,141,690.32	711,180.00	0.00
Interfund Transfers in Wireless	1,517,136.24	1,800,000.00	2,085,628.94
Transfer From Hazmat	15,000.00	5,000.00	5,000.00
Interest from 911 Operating Bank Acct	955.28	0.00	0.00
Leases	2,899.96	2,500.00	2,899.96
Contract Fees - Potter County	88,673.89	85,000.00	86,091.20
Misc. Income	16,895.66	2,000.00	1,585.49
911 Signs	783.00	500.00	660.00
Total Revenues	2,784,034.35	2,606,180.00	2,181,865.59
Expenses			
Wages Regular	829,016.10	939,116.00	809,284.26
Wages/Overtime	37,750.61	8,000.00	15,241.21
Wages/Non Retirement	106,383.24	34,250.00	36,197.03
Wages /On Call	1,555.00	1,800.00	1,370.00
FICA Employer Contribution	72,425.04	75,212.00	63,697.42
Retirement Employer	213,503.88	243,290.00	118,749.51
Health Insurance Premium	254,191.99	295,643.00	256,142.93
Dental	4,615.13	5,760.00	4,621.33
Eyeglasses	5,415.00	14,400.00	4,096.00
Life Insurance Premium	1,286.19	1,500.00	1,356.60
Unemployment Compensation Ins.	5,196.71	4,726.00	4,581.19
Workers Compensation Insurance	2,203.74	2,193.00	2,269.85
Dues, Conventions, Conferences	1,583.50	1,200.00	1,730.50
Training	10,880.00	6,000.00	5,341.86
EMT Student Scholarships	0.00	0.00	407.08
Volunteer Program	193.66	300.00	369.15
Materials and Supplies	4,459.12	6,000.00	7,422.23
Printing	0.00	500.00	0.00
Tower Sites & Land Lease	36,372.87	15,000.00	30,793.51
Utilities	89,714.20	65,000.00	85,860.30
PCORP PREM/GEN LIABILITY	12,299.58	10,290.00	10,290.81
Telephone/Cell Phones	268,483.41	200,000.00	292,802.33
Postage	2,368.31	1,500.00	2,082.70
Advertising	0.00	1,000.00	0.00
Photocopies	2,167.97	3,000.00	3,639.77
Auto Fuel, Insurance & Maintenance	3,874.70	6,000.00	3,852.95
Travel and Lodging	3,262.19	2,500.00	5,058.68
Meeting Expenses	975.67	500.00	407.89
Professional Services	0.00	0.00	683.06
Contracted Services	94,794.71	70,000.00	220,881.76
Computer Support	9,696.42	30,000.00	46,205.02
Re-Addressing/911 Signs	0.00	500.00	0.00
Public Info 911	0.00	1,000.00	2,727.11
911	0.00	500.00	347.85
911 Signs	2,263.99	500.00	0.00
Contracted Maintenance	291,104.64	300,000.00	349,204.82
Building and Land Repairs	12,771.89	20,000.00	36,920.20
Purchase/Equipment under \$5000	15,212.36	15,000.00	13,502.05
Equipment & Other Fixed Assets	298,623.59	200,000.00	278,429.52
Equipment Maintenance	2,577.24	2,000.00	372.64
Other Miscellaneous Expenses	4,508.09	2,000.00	1,416.04
Transfer to GF-Interest	828.51	0.00	0.00
Lease Agreement	19,228.12	20,000.00	19,282.12
Total Expenses	2,721,787.37	2,606,180.00	2,737,639.28

2023 SPECIAL REVENUE & OFFICE ACCOUNTS
Special Revenue & Checking Accounts Held in Tioga County Offices

911 OPERATING ACCOUNT			
<i>New account opened 1/4/23</i>			
Balance 1/1/23	0	Transfer to GF (includes interest)	947,286
		Total Transfers	947,286
Transfer in from GF	2,061,332		
Transfer in from Hazmat	19,145	Wages & Benefits/PCORP Prem	1,541,669
Transfer in from Wireless	1,517,136	Dues, Conference, Conventions, Training	9,189
Total Transfers	3,597,613	Tower Sites/Land Leases	30,576
		Utlts/Phone/Postage/Photocopies	339,241
Fees collected from Potter County	66,517	Travel & Lodging, Meeting Expenses	4,113
Misc. Income	16,280	Contracted Services/Computer Support	106,581
Interest (12 mos.)	955	Contracted Maintenance/Bldg. Land Rpr	327,717
Total Income	83,752	Equipment & Other Fixed Assets/Maintenance	323,956
		Mtrl & Sppls/911 Signs/Misc. Exp	11,005
		Lease Agreement/AutoMntnce/Fuel	22,158
		Total Expenses	2,716,206
		Balance 12/31/23	17,873
Total	3,681,365	Total	3,681,365
911 WIRED REIMBURSEMENT FUND			
<i>911 Operating expenses reimbursement account (Included in the General Fund Summary)</i>			
Balance 1/1/23	3,917,775	Transfer to General Fund	0
Interest (12 mos.)	174,592	Balance 12/31/23	4,092,367
Total	4,092,367	Total	4,092,367
WIRELESS E-911 FUND			
<i>Established to reimburse wireless providers and localities for the cost of upgrading systems</i>			
Balance 1/1/23	161,300	Transfer to General Fund:	
PEMA	1,543,997	Transfer to 911 Operating Fund:	1,517,136
Interest (12 mos.)	17,076	Balance 12/31/23	205,237
Total	1,722,373	Total	1,722,373
RESPONSE (HAZMAT)			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/23	127,079	Transfer to General Fund	6,456
From PA	8,000	Transfer to 911 Operating Account	19,145
Fees	33,950	Supplies, Equipment, Training	96,604
Donations	7,000	Miscellaneous	195
Interest (12 mos.)	1,222	Balance 12/31/23	54,852
Total	177,251	Total	177,251
2015 HAZARD MITIGATION GRANT			
Balance 1/1/23 (\$1,570 of bal is Dec PA dep error for HSA)	1,635	Transfer to Liquid Fuels for dep error	7,626
From PA (deposit error s/b Liquid Fuel)	7,626	Transfer to HSA for dep error	14,820
From PA (dep error s/b HSA)	13,249	Transfer to GF for dep error	62,270
From PEMA (dep error s/b GF)	62,270		
Interest (12 mos.)	1	Balance 12/31/23	66
Total	84,782	Total	84,782
EMS TRAINING PROGRAM			
Balance 1/1/23	35,923	Training	23,416
Tuition	4,025	Supplies	412
CPR Cards	2,446		
Interest (12 mos.)	32	Balance 12/31/23	18,598
Total	42,426	Total	42,426
CRITICAL INCIDENT STRESS MANAGEMENT (CISM)			
<i>used for training purposes only</i>			
Balance 1/1/23	2,258	Balance 12/31/23	2,258

*No activity 2023

ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF)

Natural Gas Impact Fees - Disbursement Account

(Usage detail report is available on the County website, Commissioner Department)

Balance 1/1/23	503,369	ACTS 1-13	
Interest (12 mos.)	769	1 Roadways, Bridges, Infrastructure	392,134
Transfers in From Act 13 UGWF MM (2nd Acct)	2,000,000	2 Water & Sewer Systems	190,593
From PA UGWF <i>dep. in error</i> (transfer to UGWF MM)	4,016,537	3 Emergency Preparedness	164,860
Transfer in from Human Services (repay loan)	2,693,000	4 Environmental Programs	243,949
		5 Preservation Water Supplies	0
		6 Tax Reductions (Reassessment)	482,855
		7 Safe & Affordable Housing	0
		8 Records Mgmt., GIS, IT	669,611
		9 Social Services	12,500
		10 Judicial Services	0
		11 Capital Reserve Fund	0
		12 Training-Oil & Gas Workers	0
		13 Regional Planning Initiatives	0
		14 Legacy/Marsh Creek Project	0
		TOTAL ACT 13 DISBURSEMENTS	2,156,502
		Transfer to UGWF MM	4,016,537
		Transfer to Human Services (temp. loan)	2,693,000
		Balance 12/31/23	347,636
Total	9,213,675	Total	9,213,675

ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF)

Natural Gas Impact Fees - Money Market Account (2nd account)

Balance 1/1/23	6,233,601	Transfers Out To Act 13 UGWF Disburse Acct.	2,000,000
PA UGWF-(Act 13 money for the year 2022)	4,016,537	Transfers Out To MCG Grant Account	1,500,000
PROJECT FUNDING:		Department of Human Services (temp. loan)	2,693,000
NTRPDC	27,665		
PA DOT	<u>3,716</u>		
Total funding received	31,381		
Airport Authority (loan payments)	36,000		
Transfers in from MCG Grant Acct	841,010		
Department of Human Services (repay loan)	2,693,000		
Interest (12 mos.)	107,331	Balance 12/31/23	7,765,860
Total	13,958,860	Total	13,958,860

MARSH CREEK GREENWAY GRANT ACCOUNT

Balance 1/1/23	112,316	PROJECT COSTS:	
PROJECT FUNDING:		Design Fees	110,109
DCNR	768,944	Construction Costs	2,099,228
Commonwealth of PA Transportation	900,000	Engineering Fees	146,350
Local	<u>103,170</u>	Grant Assistance & Project Study Fees	56,396
Total funding received	1,772,114	Public Notices	<u>2,422</u>
		Total project costs	2,414,505
Transfers in from Act13 UGWF	288,453		
Transfers in from Act13 UGWF MM (2nd Acct)	1,500,000	Transfers Out to Act13 UGWF MM(2nd Acct)	841,010
Deposit from PA in error	39,142	Transfer PA deposit error to General Fund	39,142
		Balance 12/31/23	417,368
Total	1,939,911	Total	3,712,025

ACT 13 TRANSPORTATION			
Balance 1/1/23	485,722		
Funding from Commonwealth of PA	81,759		
Interest (12 mos.)	7,042	Balance 12/31/23	574,523
Total	<u>574,523</u>	Total	<u>574,523</u>
LIQUID FUELS			
<i>Fuel tax used for county roads and bridges</i>			
Balance 1/1/23:		To General Fund-Administrative	0
Checking balance	124,264	Highway Construction/Rebuilding	88,601
Money Market balance	83,627	Maintenance & Repairs	26,446
Total balances:	207,891	Street Lighting	13,587
PA Liquid Fuels Allocation	111,509	Equipment Purchases	448
PA Agreement reimbursable Transfer Act 44	2,748	Winter Maintenance	5,707
Lighting Reimbursements from Municipalities	11,020	Traffic Control Devices	108
		Miscellaneous	4,918
		Total Expenditures	139,815
Interest (12 mos.) checking	1,198		
Interest (12 mos.) MM	819	Balance 12/31/23	
TOTAL:	<u>335,185</u>	Checking balance	110,924
		Money Market balance	84,446
		Total balances:	195,370
		TOTAL:	<u>335,185</u>
Encumbered	521	Balance 12/31/23	195,370
Unencumbered	190,347	Outstanding Checks	(4,502)
Total	<u>190,868</u>	Total	<u>190,868</u>
LIQUID FUELS II ACT 44			
Balance 1/1/23	164,601	Hwy Construction & Rebuilding Projects	807,212
From PA	796,979		
Interest (12 mos.)	2,027	Balance 12/31/23	156,395
Total	<u>963,607</u>	Total	<u>963,607</u>
LIQUID FUELS III ACT 89			
Balance 1/1/23	232,270	General Fund	2,109
From PA	57,545	Transfer to UGWF MM for PA dep error	3,716
Deposit error from PA s/b HSA	14,148	Transfer to Liquid Fuels for PA dep error	111,509
Dep error from PA s/b Liquid Fuels	111,509	Transfer to HSA for PA dep error	3,049
Interest (12 mos.)	2,434	Balance 12/31/23	297,523
Total	<u>417,906</u>	Total	<u>417,906</u>
2021 AMERICAN RESCUE PLAN (ARP)			
Balance 1/1/23	6,020,664	To General Fund	1,355,930
Assist. & Tribal Consistency	50,000		
Interest (12 mos.)	9,220	Balance 12/31/23	4,723,954
Total	<u>6,079,884</u>	Total	<u>6,079,884</u>
GENERAL FUND INVESTOR ACCOUNT			
Balance 1/1/23	1,723,719		
Interest (12 mos.)	76,816	Balance 12/31/23	1,800,535
Total	<u>1,800,535</u>	Total	<u>1,800,535</u>
OPERATING RESERVE FUND			
Balance 1/1/23	1,803,122		
Interest (12 mos.)	28,359	Balance 12/31/23	1,831,481
Total	<u>1,831,481</u>	Total	<u>1,831,481</u>

LANDFILL CHECKING ACCOUNT			
Balance 1/1/23	397,900	Transfer to Ag Preservation account	125,000
Landfill fees collected	203,615	Maintenance costs for Dams	36,379
Interest (12 mos.)	15,402	Mill Cove (contribution)	50,000
		Balance 12/31/23	405,538
Total	<u>616,917</u>	Total	<u>616,917</u>
AG PRESERVATION ACCOUNT			
Balance 1/1/23	406,906	Payments to Landowners	55,648
PA Bureau of Farmland	12,290	Maps, Surveys, Appraisals	9,690
Clean & Green	4,998	Advertising	1,092
Transfer in from Landfill account	125,000	Closing Fees	3,731
Interest (12 mos.)	22,626	Dues, Miscellaneous	70
		Balance 12/31/23	501,589
Total	<u>571,820</u>	Total	<u>571,820</u>
PRISON COMMISSARY & MONEY MARKET ACCOUNTS			
Ckng Acct Bank Bal. 1/1/23	91,385	To General Fund: Medical & Misc.	3,386
Money Market Bal. 1/1/23	161,746	To Probation	884
Inmate Deposits	107,357	Supplies For Inmates	71,579
Phone Card Fees	256	Inmate Refunds	18,140
Miscellaneous	400	Payments to Others	11,248
Interest (12 mos.) checking	46	Legal	1,051
Interest (12 mos.) Money Market	194	Travel & Training	1,802
		Bank Fees	20
		Checking Balance 12/31/23	91,353
		Money Market Balance 12/31/23	161,920
Total	<u>361,383</u>	Total	<u>361,383</u>
PROTHONOTARY			
Balance 1/1/23	12,502	To General Fund	114,352
Collections	143,895	To PA	26,534
Interest (12 mos.)	22	To PAF	4,516
		To AOPC	825
		Balance 12/31/23	10,192
Total	<u>156,419</u>	Total	<u>156,419</u>
PROTHONOTARY AUTOMATION FUND			
<i>Money collected for office improvements</i>			
Balance 1/1/23	59,631	Purchases	25
Fees Collected	4,221		
Interest (12 mos.)	122	Balance 12/31/23	63,949
Total	<u>63,974</u>	Total	<u>63,974</u>
CLERK AUTOMATION PROJECT			
Balance 1/1/23	11,399	Purchases	0
Collections	1,671		0
Interest (12 mos.)	24	Balance 12/31/23	13,094
Total	<u>13,094</u>	Total	<u>13,094</u>
CLERK OF COURTS SPECIAL ACCOUNT (BAIL)			
Balance 1/1/23	4,800	To General Fund	60
Collections	21,000	Refunds	1,940
		Balance 12/31/23	23,800
Total	<u>25,800</u>	Total	<u>25,800</u>
CLERK OF COURTS - COURT ORDERED ACCOUNTS			
Balance 1/1/23	83,038	Withdrawals	1,301
New Accounts	13,549	Bank Service Charge	18
Interest (12 mos.)	73	Balance 12/31/23	95,341
Total	<u>96,660</u>	Total	<u>96,660</u>

REGISTER & RECORDER TRUST ACCOUNT			
Balance 1/1/23	187,038	General Fund	306,883
Fees Collected	3,737,266	Co. Records Improvement Fund	12,738
Outstanding Deposits	3,231	Recorder Improvement Fund	19,107
		PA	193,017
		Act 34	1,275
		State Realty Transfer Tax	1,612,241
		Local Realty Tax	1,644,893
		NSF Fees	61
		Balance 12/31/23	137,320
Total	<u>3,927,535</u>	Total	<u>3,927,535</u>
ACT 34			
<i>Adoption Therapy Fund</i>			
Balance 1/1/23	33,357		
Collections	1,275		
Interest (12 mos.)	1,515	Balance 12/31/23	36,147
Total	<u>36,147</u>	Total	<u>36,147</u>
RECORDER OF DEEDS IMPROVEMENT FUND			
<i>Money collected for office improvements</i>			
Balance 1/1/23	242,816	Supplies	26,586
Collections	19,107	Balance 12/31/23	235,337
Total	<u>261,923</u>	Total	<u>261,923</u>
COUNTY RECORDS IMPROVEMENT FUND			
<i>Money collected in Recorder's office for improvements needed in county offices</i>			
Balance 1/1/23	31,546	Sheriff Office	13,692
Collections	12,738	Court Administration	1,138
Interest (12 mos.)	1,230	Treasurer	1,142
		Balance 12/31/23	29,542
Total	<u>45,514</u>	Total	<u>45,514</u>
SHERIFF'S OFFICE CHECKING AND SURCHARGE			
Checking 1/1/23	35,449	To General Fund	67,300
Surcharge 1/1/23	1,593	To Surcharge Account	5,328
Surcharge Interest (12 mos.)	1	To PA For Surcharge	5,280
Advance Fees	121,811	To PA for Permits	2,221
Permits to Carry	43,382	Advertising	11,693
License to Sell Permits	969	Refunds	53,143
Surcharge Deposits	5,328	Costs	30,607
Miscellaneous	81	Miscellaneous	80
		Checking Balance 12/31/23	31,320
		Surcharge Balance 12/31/23	1,642
Total	<u>208,614</u>	Total	<u>208,614</u>
SHERIFF'S OFFICE EQUIPMENT FUND			
Checking 1/1/23	20,008	To General Fund	2,107
Donations	5,269	Community Event Costs	6,870
Calendar Proceeds	4,300		
Interest (12 mos.)	36	Balance 12/31/23	20,636
Total	<u>29,613</u>	Total	<u>29,613</u>

TAX ASSESSMENT TAX STATEMENT - 2023			
<u>Assessed Valuation</u>		<u>Current Tax Levy</u>	
Total Assessed	3,329,482,273	Real Estate Millage 6.750	
Exempt from Taxes	(1,230,693,730)		
Clean & Green	(203,714,936)		
Taxable	<u>1,895,073,607</u>	2023 RE Taxes Due	12,791,781
2023 TAXES COLLECTED AND OUTSTANDING			
Tax Duplicate	12,791,781	Taxes Collected	11,723,678
Adjustments	(197,582.00)	Uncollected Taxes	870,521
Total	<u>12,594,199</u>	Total	<u>12,594,199</u>
2021/2022 NON-DELINQUENT TAXES COLLECTED AND OUTSTANDING IN 2023			
2021 Taxes	521	Paid Treasurer	260,704
2022 Taxes	863,498	Land Returns	625,030
		Adjustments	(21,715.00)
Total	<u>864,019</u>	Total	<u>864,019</u>
DELINQUENT TAX STATEMENT (Taxes prior to 2023)			
2015 to 2022 Taxes Due	1,191,024	Payments	697,167
		Exonerations	1,358
		Balance 12/31/23	492,499
Total	<u>1,191,024</u>	Total	<u>1,191,024</u>
TAX COLLECTION ACCOUNT			
Balance 1/1/23	90,924	Tioga County Treasurer	4,037,549
2022 Collections	55,828	Municipalities	2,136,489
2023 Collections	6,149,176	General Fund	21,251
		NSF Checks	2,644
		NSF Bank Fees	63
		Refund	3,555
		Balance 12/31/23	94,377
Total	<u>6,295,928</u>	Total	<u>6,295,928</u>
ROAD & SCHOOL CHECKING ACCOUNT			
<i>Delinquent tax collection and disbursement</i>			
Balance 1/1/23	746,877	To General Fund:	
Collections	3,751,523	Taxes	684,663
Interest (12 mos.)	3,549	Commission	137,604
Judicial Sale	2,971	Costs	179,236
Upset Sale	125,746	Interest (12 mos.)	64,997
		To General Fund	<u>1,066,500</u>
		Twp/Boro Distribution	370,229
		School Distribution	2,312,990
		Clean & Green Distribution	16,414
		Upset Sale	113,105
		Judicial Sale	28,632
		Checking Interest (12 mos.) to GF	3,429
		NSF Checks	17,742
		Balance 12/31/23	701,625
Total	<u>4,630,666</u>	Total	<u>4,630,666</u>

ESCHEAT ACCOUNT			
<i>Stale dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years</i>			
Balance 1/1/23	15,592	To General Fund	2,853
Stale dated checks from County Offices	9,469	To Commonwealth of PA Unclaimed Property	3,645
		Balance 12/31/23	18,563
Total	<u>25,061</u>	Total	<u>25,061</u>
PA LICENSE ACCOUNT			
Balance 1/1/23	4,250	To General Fund	5,824
Dog	29,830	To PA:	
Hunt	989	Dog	23,748
Fish	8,909	Hunt	8,079
Pistol	114	Fish	903
NSF /Overpayments	35	Refund/NSF	32
		Balance 12/31/23	5,541
Total	<u>44,127</u>	Total	<u>44,127</u>
ROOM RENTAL EXCISE TAX			
<i>5% tax collected to be used for the promoting of tourism</i>			
Balance 1/1/23	231,963	To General Fund	29,236
Collections	835,852	Refund/Corrections	8,078
Interest (12 mos.)	6,926	Interest (12 mos.) to General Fund	6,193
		Tioga Co. Visitor's Bureau	774,235
		Balance 12/31/23	256,999
Total	<u>1,074,741</u>	Total	<u>1,074,741</u>
VETERANS' AFFAIRS EVENTS FUND			
<i>Donations made for Veteran Events</i>			
Balance 1/1/23	928	Transfer to Act13 Trans. From PA dep error	81,760
Interest (12 mos.)	10		
Deposits	100		
Deposit error from PA s/b Act 13 Trans.	81,760	Balance 12/31/23	1,038
Total	<u>82,798</u>	Total	<u>82,798</u>
DISTRICT ATTORNEY SPECIAL FUND			
Balance 1/1/23	875	Medical Supplies	8,167
Probation	13,745	Prothonotary Correction	500
		Balance 12/31/23	5,953
Total	<u>14,620</u>	Total	<u>14,620</u>
DISTRICT ATTORNEY ASSET FORFEITURE			
<i>Collection of seized property/cash</i>			
Balance 1/1/23	21,803	Drug Training	594
Collection of seized property/cash	25,226	Balance 12/31/23	46,435
Total	<u>47,029</u>	Total	<u>47,029</u>

DOMESTIC RELATIONS INCENTIVES			
Balance 1/1/23	990,723		
From PA	87,662		
Interest (12 mos.)	3,508	Balance 12/31/23	1,081,893
Total	<u>1,081,893</u>	Total	<u>1,081,893</u>
DOMESTIC RELATIONS PASCDU			
<i>PA State Collection & Disbursement Unit</i>			
Balance 1/1/23	17,152	To PASCDU	410,996
Collections	408,614	Balance 12/31/23	14,770
Total	<u>425,766</u>	Total	<u>425,766</u>
DOMESTIC RELATIONS IV-D			
Balance 1/1/23	289,278	To GF-Reimbursement	376,651
State Grant	341,632		
From DRO Special	2,174		
Interest (12 mos.)	9,033	Balance 12/31/23	265,466
Total	<u>642,117</u>	Total	<u>642,117</u>
DOMESTIC RELATIONS SPECIAL ACCOUNT			
Balance 1/1/23	18,278	To General Fund	648
Support/Fees	3,087	Miscellaneous Expenses	1,786
Reimbursements	1,500	Miscellaneous Support	178
		Balance 12/31/23	20,253
Total	<u>22,865</u>	Total	<u>22,865</u>
DOMESTIC RELATIONS SPECIAL ACCOUNT MONEY MARKET			
Balance 1/1/23	4,850		
Interest (12 mos.)	5	Balance 12/31/23	4,855
Total	<u>4,855</u>	Total	<u>4,855</u>
PROBATION - COSTS, FINES & RESTITUTION DIVISION			
Balance 1/1/23	53,649	General Fund	136,828
Collections	592,266	PA	185,003
Interest (12 mos.)	143	Restitution	95,238
		Offender Supervision	98,338
		Clerk of Courts	1,464
		DA Special Fund	13,745
		Juvenile Restitution	787
		Central Booking Account	7,888
		DUI Program	33,538
		Twp/Boros	13,402
		Prothonotary	6,874
		Public Service	210
		Balance 12/31/23	52,743
Total	<u>646,058</u>	Total	<u>646,058</u>
PROBATION - PUBLIC SERVICE			
Balance 1/1/23	16,620		
Fees	470		
Interest (12 mos.)	40	Balance 12/31/23	17,130
Total	<u>17,130</u>	Total	<u>17,130</u>

PROBATION - DUI			
Balance 1/1/23	68,085	To General Fund:	
Probation	33,538	Payroll	34,548
Fees	150	Supplies, Training, Costs	2,042
Interest (12 mos.)	491	Balance 12/31/23	65,674
Total	<u>102,264</u>	Total	<u>102,264</u>
PROBATION - CENTRAL BOOKING FUND			
Balance 1/1/23	20,808	PCPA	6,582
From Probation	7,888		
Interest (12 mos.)	836	Balance 12/31/23	22,950
Total	<u>29,532</u>	Total	<u>29,532</u>
PROBATION - OFFENDER'S SUPERVISION FUND			
Balance 1/1/23	344,329	Out To General Fund	112,430
From Probation	98,338		
Interest (12 mos.)	15,033	Balance 12/31/23	345,270
Total	<u>457,700</u>	Total	<u>457,700</u>
PROBATION - JUVENILE RESTITUTION			
Balance 1/1/23	73,809	Restitution	596
From Probation	787		
Interest (12 mos.)	146	Balance 12/31/23	74,146
Total	<u>74,742</u>	Total	<u>74,742</u>
BLUE CROSS ACCOUNT			
Balance 1/1/23	149,862	To General Fund for:	
Deposit void check	45	Wellness Program	12,105
Interest (12 mos.)	6,406	Equipment for Strength & Wellness Ctr	2,048
Total	<u>156,313</u>	Balance 12/31/23	142,160
Total	<u>156,313</u>	Total	<u>156,313</u>
HEALTH SURPLUS FUND			
<i>account closed 11/28/23</i>			
Balance 1/1/23	1,305,285	Transfer to GF/Commissioners to close acct	1,323,349
Interest (12 mos.)	18,064	Balance 12/31/23	0
Total	<u>1,323,349</u>	Total	<u>1,323,349</u>

TRUST FUNDS

PAYROLL FUND

Payroll Total	10,218,786	Net Payroll	6,601,809
		Federal Income Tax	765,122
		Social Security	751,686
		State Income Tax	303,190
		Local/EMS Tax	158,893
		Unemployment	6,541
		Insurance Premiums	352,200
		Retirement Fund	1,192,372
		Union Dues	19,423
		Deferred Comp.	31,824
		Other Withholdings	35,726
	<u>Total</u>		<u>Total</u>
	10,218,786		10,218,786

EMPLOYEES PENSION TRUST FUND

Cash & Invest. (COST VALUE) 1/1/23	65,147,199	Expenditures	
Receipts		Member Refunds	398,197
Employee Contributions	1,197,125	Retirement Allowance	4,375,014
County Contributions	2,300,000	Death Benefits	3,180
Investment Income		Administrative Expense	26,634
Dividends	1,641,993	Investment Expense	253,592
Capital Gains	-2,284,332	<u>Total</u>	<u>5,056,617</u>
Accrued Interest (12 mos.)	27,853	Assets	
Miscellaneous	35,299	Cash & Short Term	2,312,898
<u>Total Receipts & Investment Income</u>	<u>2,917,938</u>	Receivables	84,131
		Fixed Income Securities	25,060,437
		Domestic Equities	29,183,409
		International Equities	9,373,372
		Real Estate/Alternative	4,545,220
		<u>Total Assets (MARKET VALUE) 12/31/23</u>	<u>70,559,467</u>
Unrealized Appreciation	7,550,947	Unrealized Depreciation	0
<u>Total</u>	<u>75,616,084</u>	<u>Total</u>	<u>75,616,084</u>
		NET INCREASE	
		Net Assets (Cost Value)12/31/23	63,008,521
		Unrealized Appreciation/Depreciation	7,550,947
		<u>Total Assets 12/31/23</u>	<u>70,559,468</u>

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

DEPARTMENT OF HUMAN SERVICES

2023 Assets		2023 Expenses	
Cash and Investments	7,312,145	Operating	(70)
2023 Revenue		Intellectually Disabled	143,914
Operating	628	Children & Youth	1,058,630
Intellectually Disabled	9,472	Adult & Aging	68,989
Children & Youth	2,470,312	Drug & Alcohol	34,864
Adult & Aging	58,393	Internal Cost Center	70,239
Drug & Alcohol	58,464	Phare Grant	3,954
HS Block Grant	5,792	Non Grant Funds	28,299
Phare Grant	0	<u>Total</u>	<u>1,408,819</u>
Non Grant Funds	51,213	Liabilities 12/31/23	
<u>Total</u>	<u>2,654,274</u>	Total Liabilities	5,062,947
		Changes in Net Assets	(324,530)
<u>Total</u>	<u>9,966,419</u>	Revenue Over Expense	1,245,455
		<u>Fund Balance</u>	<u>2,573,728</u>
		<u>Total</u>	<u>9,966,419</u>

SMALL COMMUNITIES PROGRAM

Balance 1/1/23	525	Expenses	
HUD	449,377	Tioga County for Highland Chocolate project	254,087
		Housing Authority	29,880
		Local Municipality	65,598
Interest (12 mos.)	759	<u>Balance 12/31/23</u>	<u>101,095</u>
<u>Total</u>	<u>450,661</u>	<u>Total</u>	<u>450,661</u>

AUDITORS' COMMENTS AND FINDINGS

ACCOUNT CHANGES FOR THE YEAR 2023

1/4/2023 A new checking account was opened for 911 Operations to separate the large amount of activity from the General Fund account. The account summary can be found on page 31 of the Public Report.

11/2/2023 Health Surplus account was closed. Funds were transferred to the General Fund. Health Surplus was used for county health insurance refunds. The account summary can be found on page 39 of the public report.

PROJECTS IN THE YEAR 2023

Tax Assessment Re-evaluation
Highland Chocolate renovation
Veterans Administration Building construction
Marsh Creek Greenway expansion
St. James Apartments renovations

COMMENTS

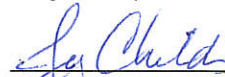
We appreciate the cooperation of all County Departments, Tax Collectors and others, with providing the necessary documents to perform the Audit. Any findings, questions or suggestions we may have had were communicated directly and were resolved.

As elected officials, we uphold our duty to the constituents of Tioga County to verify that the many checks and balances in place are working to prevent fraud and suspicious activity. We are happy to report that there were no findings for the 2023 Audit.

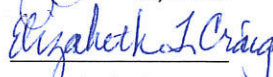
The Public Report is a review of our Audit. The report includes summary and details of the County General Fund, Emergency Services and special accounts held by various departments in the County. We also note that we provide a summary, not an Audit, of Human Services as they are audited by the State.

"To Audit is not to find fault but to help change work attitude and improve organizational performance." ~Author Unknown.

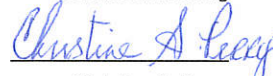
Tioga County Auditors



Joy Childs



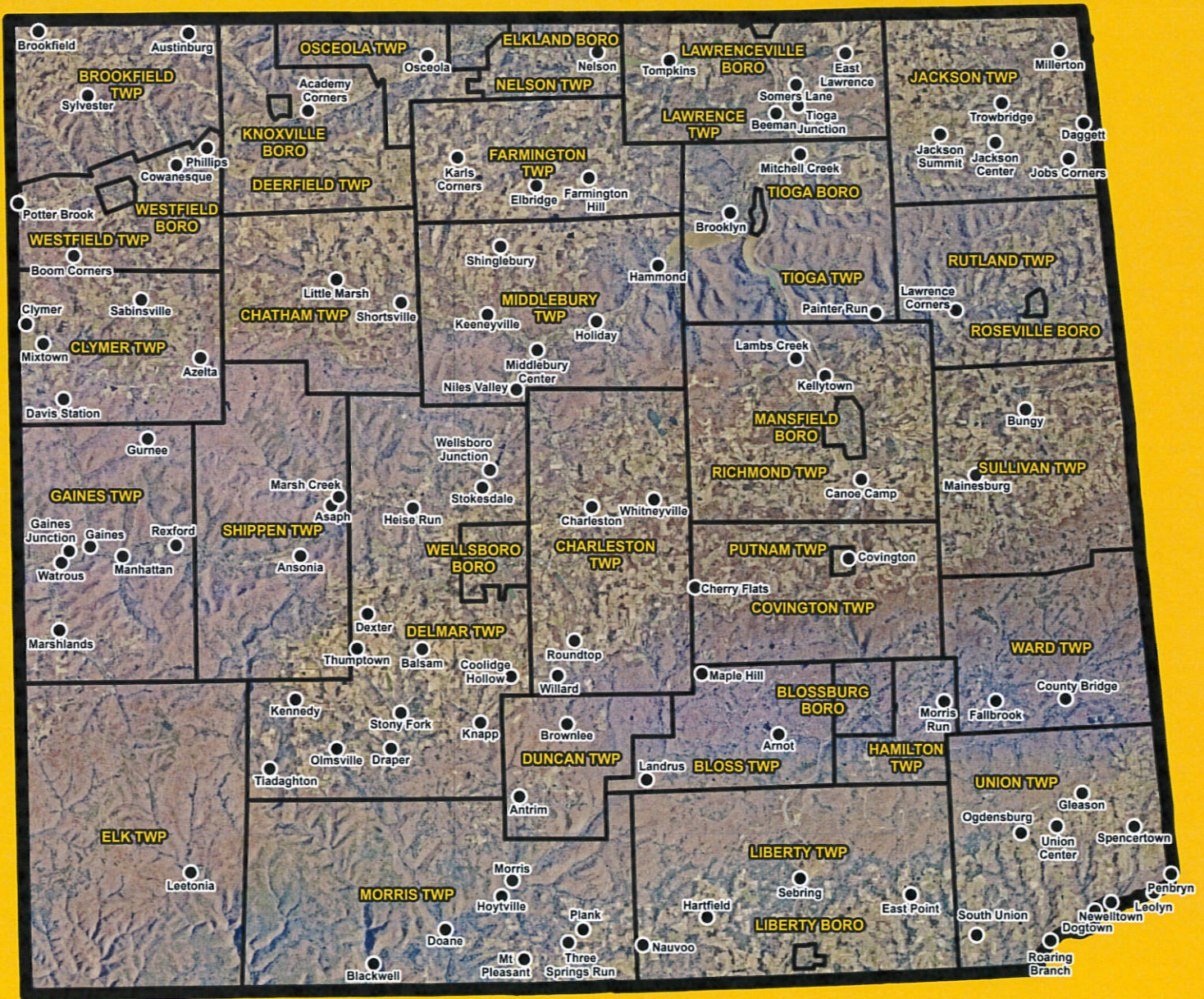
Elizabeth T. Craig



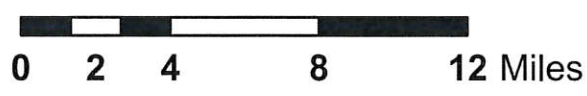
Christine S. Perry

TIOGA COUNTY

2023 Auditors' Public Report



Legend



□ Municipal Boundary

• Villages

