

# WARREN COUNTY



## AUDITORS REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2018

COUNTY AUDITORS

SUZANNE SWANSON, RICHARD HUTLEY, HELEENA SWANSON

WARREN COUNTY ELECTED AUDITORS REPORT  
AUDIT PERIOD 1/1/2018 - 12/31/2018

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WARREN COUNTY  
GENERAL FUND BALANCE SHEET  
2018 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
CHECKING	1,794,653.45	\$2,184,023.50
PAYROLL CASH	44,941.32	9,850.00
PHARE GRANTS - SAVINGS ACCT.	0.00	1,051.18
CNB RESERVE ACCOUNT	197,573.12	746,436.35
CNB SHALE GAS LEGACY - BRIDGE IMP.	180,377.78	297,426.08
CNB SHALE GAS - OPEN SPACE	106,232.06	215,025.96
HAVA Title II	52,879.78	52,851.88
PRISON COMMISSARY CASH	274,932.64	204,393.33
DENTAL CASH	5,245.83	10,974.90
EMERGENCY SERVICES GRANT	0.01	10,034.03
COG FIRE SERVICES	30.36	1,380.36
PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	1,000.00	1,000.00
UNDEPOSITED FUNDS	137,780.48	75,727.58
ACCOUNTS RECEIVABLE	359,411.57	454,778.10
ACCOUNTS RECEIVABLE- UNBILLED	1,276,625.00	0.00
DUE TO/ FROM LIQUID FUELS FUNDS	(37,618.13)	9,459.08
PREPAID EXPENSES	0.00	63,871.67
LOANS RECEIVABLE	450,000.00	0.00
<b>TOTAL ASSETS</b>	<u>\$4,844,065.27</u>	<u>\$4,338,284.00</u>
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$443,654.25	\$180,367.32
ACCRUED PAYROLL	1,106,534.94	186,302.13
FICA TAX PAYABLE	29,634.12	(14,593.23)
<b>TOTAL LIABILITIES</b>	<u>1,579,823.31</u>	<u>352,076.22</u>
CHANGE IN NET ASSETS	(1,019,967.03)	30,123.89
FUND BALANCE- JANUARY 1,	4,284,115.03	3,956,053.93
ADJUSTED FUND BALANCE	<u>3,264,148.00</u>	<u>3,986,177.82</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$4,843,971.31</u>	<u>\$4,338,254.04</u>

WARREN COUNTY  
GENERAL FUND REVENUES  
JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
31100 CURRENT REAL ESTATE	\$8,693,268.35	\$10,106,897.00	(\$1,413,628.65)
31110 PRIOR YEARS BY COLLECTOR	0.00	0.00	\$0.00
31120 DELINQUENT	769,427.18	810,000.00	(\$40,572.82)
31910 PENALTIES & INTEREST	54,836.49	380,000.00	(\$325,163.51)
31200 DEBT SERVICE CURRENT	447,284.32	493,019.00	(\$45,734.68)
31220 DEBT SERVICE DELINQUENT	0.00	32,000.00	(\$32,000.00)
<b>TOTAL TAXES</b>	<u>\$9,964,816.34</u>	<u>\$11,821,916.00</u>	<u>(\$1,857,099.66)</u>
<u>LICENSES &amp; PERMITS</u>			
32100 BINGO	\$1,815.00	\$1,400.00	\$415.00
32101 SMALL GAMES OF CHANCE	12,300.00	11,400.00	900.00
32102 PRIVATE INVESTIGATOR LICENSE	0.00	0.00	0.00
32200 PISTOL PERMITS	114.00	78.00	36.00
32201 PLANNING & ZONING	10,160.00	10,000.00	160.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<u>\$24,389.00</u>	<u>\$22,878.00</u>	<u>\$1,511.00</u>

<u>INTERGOVERNMENTAL REVENUES</u>	ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>			
33110 HAVA GRANTS	\$0.00	\$0.00	\$0.00
33120 ADULT PROBATION	0.00	0.00	0.00
33121 EMERGENCY MEDICAL SERVICES	0.00	0.00	0.00
33122 TRANSIT AUTHORITY	130,176.00	180,000.00	(49,824.00)
33124 EMERGENCY MANAGEMENT	0.00	0.00	0.00
33125 PLANNING & ZONING	0.00	17,000.00	(17,000.00)
33126 JUVENILE PROBATION	67,881.74	22,500.00	45,381.74
33127 HOMELESS ASSISTANCE	0.00	0.00	0.00
33128 HIGHWAY SAFETY	7,302.80	13,800.00	(6,497.20)
33129 TEFAP-DONATED FOOD GRANT	3,903.16	6,200.00	(2,296.84)
33130 BRIDGE INSPECTION	0.00	0.00	0.00
33131 COMM DEVELOPMENT BLOCK GRANTS	0.00	0.00	0.00
33132 SOBRIETY CHECKPOINT	0.00	0.00	0.00
33133 HOUSING & URBAN DEV.	0.00	0.00	0.00
33140 HPRP GRANT CFDA 14.257	0.00	0.00	0.00
33141 ESG GRANT CFDA 14.231	38,361.35	37,000.00	1,361.35
33142 HEALTH RES. & SERV GRANT CFDA 93.887	0.00	0.00	0.00
33143 MEGANS LAW CFDA 16.803	0.00	0.00	0.00
33144 COMM WILDFIRE PROTECTION	0.00	0.00	0.00
33151 HOUSING AUTHORITY	9,277.69	10,000.00	(722.31)
33152 FEDERAL LANDS	276,259.63	240,000.00	36,259.63
33155 SECURE RURAL SCHOOLS (CFDA 10.665)	509,336.02	286,815.00	222,521.02
33156 MISCELLANEOUS REVENUE	0.00	0.00	0.00
33160 HAZARD MITIGATION GRANT	0.00	0.00	0.00
33190 HAZARDOUS MATERIALS	0.00	0.00	0.00
<b>TOTAL FEDERAL</b>	<b>\$1,042,498.39</b>	<b>\$813,315.00</b>	<b>\$229,183.39</b>
<u>STATE</u>			
33210 HAVA- ELECTIONS GRANT	0.00	0.00	0.00
33211 TRANSIT AUTHORITY	\$130,176.00	\$152,582.00	(\$22,406.00)
33212 HOMELESS ASSISTANCE PROGRAM	58,058.00	58,058.00	0.00
33213 E.O.C.(DAY CARE)	0.00	0.00	0.00
33219 HAZ MAT RESPONSE FUND	0.00	0.00	0.00
33220 EMERGENCY MANAGEMENT	1,669.00	1,550.00	119.00
33221 ADULT PROBATION	333,425.87	260,000.00	73,425.87
33222 JUVENILE PROBATION	93,998.00	100,000.00	(6,002.00)
33223 VICTIM WITNESS	0.00	23,000.00	(23,000.00)
33224 COMM OF PA. COURTS	81,741.00	81,000.00	741.00
33225 HSDF - ORPHANS COURT	0.00	450.00	(450.00)
33226 MUNICIPAL RECYCLING	0.00	0.00	0.00
33229 PLANNING & ZONING	38,552.44	0.00	38,552.44
33230 ACT 122 - CORONER	4,353.55	4,000.00	353.55
33231 STATE GRANTS BIKE HIKE TRAIL	0.00	0.00	0.00
33232 LICENSE TO CARRY GRANT	0.00	0.00	0.00
33233 PA Courts Administration Grant	0.00	0.00	0.00
33234 COG FIRE SERVICES GRANT	0.00	500.00	(500.00)
33235 COURT INTERPRETER SERV. REIM	1,907.00	0.00	1,907.00
33237 KEYSTONE GRANT -STATE PASS THRU LIBRARY	0.00	0.00	0.00
33238 AOPC GRANT	14,504.00	0.00	14,504.00
33242 GAME COMMISSION LANDS	45,970.56	45,970.00	0.56
33251 PUBLIC UTILITY REALTY TAX	10,811.01	9,850.00	961.01
33252 STATE TAX EQUALIZATION	0.00	0.00	0.00
33253 STATE FORESTRY LANDS	200.82	120.00	80.82
33254 NATIONAL FORESTS	0.00	0.00	0.00
33255 E-911 GRANT STATE	0.00	0.00	0.00
33256 MISCELLANEOUS REVENUE	0.00	0.00	0.00
33257 SHALE GAS WELL FEES	35,646.33	29,001.00	6,645.33
33258 SHALE GAS LEGACY- BRIDGE IMPROVEMENT	58,804.27	48,003.00	10,801.27
33259 SHALE LEGACY- OPEN SPACE FUNDS	0.00	0.00	0.00
33260 PHARE GRANTS	0.00	0.00	0.00
33261 PA MILITARY & VETERAN AFFAIRS GRANT	5,000.00	0.00	5,000.00
33902 MDIT	0.00	0.00	0.00
<b>TOTAL STATE</b>	<b>\$914,817.85</b>	<b>\$814,084.00</b>	<b>\$100,733.85</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$1,957,316.24</b>	<b>\$1,627,399.00</b>	<b>\$329,917.24</b>

**CHARGES FOR SERVICES**

GENERAL GOVERNMENT - ALL OTHER	ACTUAL	BUDGET	OVER (UNDER)
34100 COPIES	\$0.00	\$10.00	(\$10.00)
34101 COPIES - REGISTER & RECORDER	\$5,992.50	\$7,600.00	(\$1,607.50)
34120 FISCAL SERVICES	3,200.00	3,200.00	\$0.00
34121 PCOMP INSURANCE GRANT	75,000.00	0.00	\$75,000.00
34125 OPEN RECORDS COPY REVENUE	76.21	0.00	\$76.21
34130 SALE OF MAPS	29,017.72	15,000.00	14,017.72
34131 UPI FEES	0.00	4,500.00	(4,500.00)
34132 UPI FEES - \$1 ASSESSMENT	0.00	500.00	(500.00)
34133 ASSESSMENT - CLEAN & GREEN	0.00	200.00	(200.00)
34140 ELECTIONS	0.00	100.00	(100.00)
34150 RECORDER OF DEEDS	224,114.92	150,000.00	74,114.92
34170 TAX CLAIM BUREAU	457,722.99	530,000.00	(72,277.01)
34180 TREASURER	15,964.50	13,000.00	2,964.50
34185 EMS	0.00	0.00	0.00
34190 HOTEL TAX ADMINISTRATION FEE	7,168.54	2,700.00	4,468.54
<b>TOTAL GENERAL GOVT. OTHER</b>	<b>\$818,257.38</b>	<b>\$726,810.00</b>	<b>\$91,447.38</b>

GENERAL GOVERNMENT - JUDICIAL	ACTUAL	BUDGET	OVER (UNDER)
34210 CLERK OF COURTS - COSTS	\$94,992.62	\$114,000.00	(\$19,007.38)
34220 PROTHONOTARY	89,202.92	40,000.00	49,202.92
34229 PFA SURCHARGE COURTS	150.00	300.00	(150.00)
34230 REGISTER OF WILLS	69,293.13	56,300.00	12,993.13
34240 CORONER	1,210.00	1,400.00	(190.00)
DJ SERVER FEES			
34242 WARREN	5,417.66	7,800.00	(2,382.34)
34243 RUSSELL	0.00	0.00	0.00
34245 YOUNGSVILLE	827.14	375.00	452.14
DISTRICT JUSTICES -COSTS			
34252 WARREN	89,767.78	95,000.00	(5,232.22)
34253 RUSSELL	0.00	9,600.00	(9,600.00)
34255 YOUNGSVILLE	31,203.50	34,400.00	(3,196.50)
34259 ESCHEATZ	5,420.30	600.00	4,820.30
34260 SHERIFF	175,907.12	200,000.00	(24,092.88)
34263 SHERIFF-SCHOOL RESOURCE OFFICER	67,619.00	0.00	67,619.00
34268 PFA SERVICE FEE - SHERIFF	2,704.73	2,000.00	704.73
34269 PFA SURCHARGE - SHERIFF	175.00	200.00	(25.00)
34270 PROBATION-SUPERVISION	72,604.77	100,000.00	(27,395.23)
34272 DISTRICT ATTORNEY - ARD	12,832.08	17,000.00	(4,167.92)
34273 COURT HEARING OFFICER	0.00	250.00	(250.00)
34274 JUV PROB WARREN COMM. FOUNDATION	1.56	0.00	1.56
34275 CENTRAL BOOKING FEES	28,829.09	34,000.00	(5,170.91)
<b>TOTAL JUDICIAL</b>	<b>\$748,158.40</b>	<b>\$713,225.00</b>	<b>\$34,933.40</b>

PUBLIC SAFETY	ACTUAL	BUDGET	OVER (UNDER)
34401 DUI TITLE 75 JAIL REVENUE	\$17,334.72	\$10,000.00	\$7,334.72
34402 DUI TITLE 75 F/W HS REVENUE	17,334.70	18,000.00	(665.30)
34403 DUI TITLE 75 COUNTY REVENUE	194.93	8,000.00	(7,805.07)
34407 PRISON PROCESSING REVENUE	102,785.16	78,500.00	24,285.16
34408 PRISON COMMISSARY REVENUE	96,799.01	60,000.00	36,799.01
34409 PRISON MISCELLANEOUS	65,098.24	55,000.00	10,098.24
34410 PRISON HOUSING REVENUE	183,061.58	138,000.00	45,061.58
34411 D.U.I. SERVICES	0.00	0.00	0.00
34412 PROBATION - ARD	19,489.71	24,500.00	(5,010.29)
34413 FORESTRY PATROL	17,105.91	14,194.00	2,911.91
34900 OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
<b>TOTAL PUBLIC SAFETY</b>	<b>\$519,203.96</b>	<b>\$406,194.00</b>	<b>\$113,009.96</b>

<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$2,085,619.74</b>	<b>\$1,846,229.00</b>	<b>\$239,390.74</b>
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FINES & FORFEITS	ACTUAL	BUDGET	OVER (UNDER)
35110 CLERK OF COURTS	\$103,607.05	\$120,000.00	(\$16,392.95)
DISTRICT JUSTICES			
35122 WARREN	5,808.98	4,000.00	1,808.98
35123 CONEWANGO	0.00	0.00	0.00
35125 YOUNGSVILLE	1,135.36	9,500.00	(8,364.64)
<b>TOTAL FINES &amp; FORFEITS</b>	<b>\$110,551.39</b>	<b>\$133,500.00</b>	<b>(\$22,948.61)</b>

<u>MISCELLANEOUS REVENUES</u>	ACTUAL	BUDGET	OVER (UNDER)
<u>INTEREST EARNINGS</u>			
36101 GENERAL ACCOUNT	\$1,967.81	\$200.00	\$1,767.81
36102 SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00
36103 TAX CLAIM	0.00	200.00	(200.00)
36104 MISCELLANEOUS	1,116.92	300.00	816.92
36105 PROTHONOTARY & CLERK OF COURTS	241.65	30.00	211.65
36107 SHERIFF	0.00	0.00	0.00
36108 NAT CITY MUNI LIQUID	0.00	0.00	0.00
36109 NWSB MUNI LIQUID	0.00	0.00	0.00
36110 VOTING MACHINE	27.90	0.00	27.90
36111 ERIE INTEREST	2,820.65	3,600.00	(779.35)
36112 COMMISSARY NWSB	0.00	0.00	0.00
<b>TOTAL INTEREST</b>	<b>\$6,174.93</b>	<b>\$4,330.00</b>	<b>\$1,844.93</b>
36203 <u>RENT &amp; ROYALTIES</u>	\$24.00	\$0.00	\$24.00
<u>CONTRIBUTIONS &amp; DONATIONS</u>			
36702 YOUTH COURT	0.00	0.00	0.00
36900 MISCELLANEOUS	907.00	8,500.00	(7,593.00)
<b>TOTAL CONTRIBUTIONS</b>	<b>\$907.00</b>	<b>\$8,500.00</b>	<b>(\$7,593.00)</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$7,105.93</b>	<b>\$12,830.00</b>	<b>(\$5,724.07)</b>
<u>OTHER FINANCING SOURCES</u>			
36910 RESTITUTION	\$307.26	\$0.00	\$307.26
39100 SALE OF FIXED ASSETS	11,326.87	6,000.00	5,326.87
39250 HOFFMAN FUNDS FOR CHILDREN & YOUTH	45,851.80	32,000.00	13,851.80
39300 REIMBURSEMENTS	0.00	40,500.00	(40,500.00)
<u>REFUNDS PRIOR YEAR EXPENSES:</u>			
39350 911 PHONE COSTS	0.00	0.00	0.00
39370 DA 65% SALARY	127,736.00	102,000.00	25,736.00
39401 DOMESTIC RELATIONS	0.00	55,000.00	(55,000.00)
39406 REFUNDS PRIOR YEAR-MISC.	0.00	60,000.00	(60,000.00)
39500 TAX ANTICIPATION NOTE	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$185,221.93</b>	<b>\$295,500.00</b>	<b>(\$110,278.07)</b>
<b>TOTAL REVENUES</b>	<b>\$14,335,020.57</b>	<b>\$15,760,252.00</b>	<b>(\$1,425,231.43)</b>
<b>ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE</b>	<b>4,284,115.03</b>		
<b>TOTAL AVAILABLE</b>	<b>\$18,619,135.60</b>		

WARREN COUNTY  
GENERAL FUND DISBURSEMENTS 2018

<b><u>COMMISSIONERS BUDGET - 400</u></b>		\$399,835.00
ELECTED	\$171,533.70	
CHIEF CLERK	46,903.22	
VEHICLE LEASE, LOBBYIST & LEGAL	70,725.81	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	62,620.08	
S.S. & OTHER OPERATING EXPENSES	86,955.43	<u>438,738.24</u>
UNDER(OVER) BUDGET		<u>(\$38,903.24)</u>
<b><u>SOLICITOR/LEGAL FEES BUDGET - 401</u></b>		\$91,000.00
LEGAL FEES		<u>59,223.17</u>
UNDER(OVER) BUDGET		<u>\$31,776.83</u>
<b><u>FISCAL DEPARTMENT BUDGET - 410</u></b>		\$164,448.00
WAGES & SOCIAL SECURITY	\$118,413.81	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$30,571.98	
OTHER OPERATING EXPENSES	47,927.69	<u>196,913.48</u>
UNDER(OVER) BUDGET		<u>(\$32,465.48)</u>
<b><u>INDEPENDENT AUDIT BUDGET - 411</u></b>		\$37,750.00
PROFESSIONAL SERVICE AGREEMENT		<u>37,650.00</u>
UNDER (OVER) BUDGET		<u>\$100.00</u>
<b><u>HUMAN RESOURCES BUDGET - 415</u></b>		\$72,584.00
WAGES & SOCIAL SECURITY	\$ 40,055.25	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$ 16,175.20	
OTHER OPERATING EXPENSES	\$ 45,188.58	<u>101,419.03</u>
UNDER (OVER) BUDGET		<u>(\$28,835.03)</u>
<b><u>COURTHOUSE BLDG. &amp; GROUNDS BUDGET - 420</u></b>		\$236,712.00
WAGES & SOCIAL SECURITY	\$46,105.47	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$17,107.17	
OTHERS OPERATING EXPENSES	143,418.96	<u>206,631.60</u>
UNDER (OVER) BUDGET		<u>\$30,080.40</u>
<b><u>HISTORICAL BLDG. &amp; GROUNDS BUDGET - 421</u></b>		\$5,150.00
OTHER OPERATING EXPENSES	\$32.49	
SUBSIDIES	6,216.71	<u>6,249.20</u>
UNDER (OVER) BUDGET		<u>(\$1,099.20)</u>

<b><u>WAREHOUSE BLDG. &amp; GROUNDSW BUDGET - 422</u></b>		\$11,350.00
OTHER OPERATING EXPENSES		<u>12,427.68</u>
UNDER (OVER) BUDDGET		<u>(\$1,077.68)</u>
<b><u>HICKORY ST. BLDG. &amp; GROUNDS BUDGET - 424</u></b>		\$1,050.00
OTHER OPERATING EXPENSES	20,311.17	
REIMBURSEMENTS	<u>(5,892.97)</u>	<u>14,418.20</u>
UNDER (OVER) BUDGET		<u>(\$13,368.20)</u>
<b><u>ROUSE ANNEX BUDGET - 425</u></b>		\$81,663.00
RENTALS	\$55,000.00	
OTHER	<u>29,725.28</u>	<u>84,725.28</u>
UNDER(OVER) BUDGET		<u>(\$3,062.28)</u>
<b><u>COPY ROOM BUDGET - 431</u></b>		\$1,500.00
OTHER OPERATING EXPENSES		<u>(11,036.26)</u>
UNDER (OVER) BUDGET		<u>\$12,536.26</u>
<b><u>INFORMATION TECHNOLOGY BUDGET - 432</u></b>		\$149,165.00
OTHER OPERATING EXPENSES		<u>144,124.84</u>
UNDER (OVER) BUDGET		<u>\$5,040.16</u>
<b><u>ELECTIONS BUDGET - 700</u></b>		\$148,288.00
WAGES & SOCIAL SECURITY	\$39,561.48	
OTHER OPERATING EXPENSES	119,451.10	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	<u>6,495.48</u>	<u>165,508.06</u>
UNDER(OVER) BUDGET		<u>(\$17,220.06)</u>
<b><u>AUDITORS BUDGET - 710</u></b>		\$93,633.00
ELECTED	\$79,145.64	
SOCIAL SECURITY & COMMUTE MILES	9,325.70	
OTHER OPERATING EXPENSES	<u>4,543.05</u>	<u>93,014.39</u>
UNDER (OVER) BUDGET		<u>\$618.61</u>
<b><u>TAX ASSESSMENT TAX ASSESSORS BUDGET - 720</u></b>		\$447,122.00
WAGES & SOCIAL SECURITY	\$200,335.32	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$76,858.31	
OTHER OPERATING EXPENSES	231,266.16	
REFUNDS- PROPERTY TAX	0.00	
REIMBURSEMENTS	<u>(1,811.80)</u>	<u>506,647.99</u>
UNDER(OVER) BUDGET		<u>(\$59,525.99)</u>

<b><u>TAX COLLECTORS BUDGET - 730</u></b>		\$109,378.00
ELECTED	\$63,886.71	
SOCIAL SECURITY	5,027.67	
OTHER OPERATING EXPENSES	35,288.59	104,202.97
		<u>104,202.97</u>
UNDER(OVER) BUDGET		<u>\$5,175.03</u>
<b><u>TAX CLAIM BUREAU BUDGET - 731</u></b>		\$244,838.00
WAGES & SOCIAL SECURITY	55,102.04	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	21,645.92	
OTHER OPERATING EXPENSES	152,658.96	229,406.92
		<u>229,406.92</u>
UNDER(OVER) BUDGET		<u>\$15,431.08</u>
<b><u>TREASURER BUDGET - 740</u></b>		\$132,891.00
ELECTED	\$54,289.04	
DEPUTIES WAGES & SOCIAL SECURITY	32,927.88	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	32,339.88	
OTHER OPERATING EXPENSES	3,104.26	122,661.06
		<u>122,661.06</u>
UNDER(OVER) BUDGET		<u>\$10,229.94</u>
<b><u>RECORDER OF DEEDS BUDGET - 750</u></b>		\$149,501.00
ELECTED	\$57,488.08	
DEPUTIES, SOCIAL SECURITY & LONGEVITY	33,950.29	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	28019.29	
OTHER OPERATING EXPENSES	21,492.04	140,949.70
		<u>140,949.70</u>
UNDER (OVER) BUDGET		<u>\$8,551.30</u>
<b><u>REGISTER OF WILLS - 751</u></b>		\$42,871.00
WAGES & BENEFITS	\$26,819.79	
LIFE INS. & HEALTH INS, DENTAL INS.	\$13,111.56	
OTHER OPERATING EXPENSES	10,959.36	50,890.71
		<u>50,890.71</u>
UNDER(OVER) BUDGET		<u>(\$8,019.71)</u>
<b><u>PLANNING &amp; ZONING BUDGET - 760</u></b>		\$238,357.00
WAGES & SOCIAL SECURITY	\$151,171.18	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$55,879.08	
OTHER OPERATING EXPENSES	25,088.10	232,138.36
		<u>232,138.36</u>
UNDER (OVER) BUDGET		<u>\$6,218.64</u>
<b>TOTAL GENERAL GOVERNMENT EXPENSES</b>		<u>\$2,936,904.62</u>
<b><u>COURT OF COMMON PLEAS BUDGET - 500</u></b>		\$300,254.00
ELECTED	\$0.00	
BENEFITS	162,576.02	
OTHER OPERATING SERVICES	161,740.69	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	22,212.90	
REIMBURSEMENTS	(19,636.19)	326,893.42
		<u>326,893.42</u>
UNDER (OVER) BUDGET		<u>(\$26,639.42)</u>

<b><u>LAW LIBRARY BUDGET - 501</u></b>		\$30,500.00	
OPERATING EXPENSES		<u>37,136.09</u>	
UNDER (OVER) BUDGET			<u>(\$6,636.09)</u>
<b><u>WARREN DISTRICT JUSTICES BUDGET - 522</u></b>		\$119,651.00	
CLERICAL & SOCIAL SECURITY	\$65,849.09		
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$36,584.16		
OTHER OPERATING EXPENSES	<u>16,756.05</u>	<u>119,189.30</u>	
UNDER (OVER) BUDGET			<u>\$461.70</u>
<b><u>CONEWANGO DISTRICT JUSTICES BUDGET - 523</u></b>		\$112,130.00	
CLERICAL & SOCIAL SECURITY	\$61,789.54		
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$23,539.20		
OTHER OPERATING EXPENSES	<u>28,709.33</u>	<u>114,038.07</u>	
UNDER (OVER) BUDGET			<u>(\$1,908.07)</u>
<b><u>YOUNGSVILLE DISTRICT JUSTICES BUDGET - 525</u></b>		\$105,446.00	
CLERICAL & SOCIAL SECURITY	\$52,109.71		
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$36,584.16		
OTHER OPERATING EXPENSES	<u>17,527.89</u>	<u>106,221.76</u>	
UNDER (OVER) BUDGET			<u>(\$775.76)</u>
<b><u>CENTRAL COURT 528</u></b>		\$500.00	
OTHER OPERATING EXPENSES		<u>767.10</u>	
UNDER (OVER) BUDGET			<u>(\$267.10)</u>
<b><u>COURT HEARING OFFICER BUDGET - 530</u></b>		\$150,247.00	
CLERICAL & SOCIAL SECURITY	\$103,755.57		
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$36,584.16		
OTHER OPERATING EXPENSES	<u>6,654.47</u>	<u>146,994.20</u>	
UNDER (OVER) BUDGET			<u>\$3,252.80</u>
<b><u>DISTRICT ATTORNEY BUDGET - 540</u></b>		\$555,832.00	
ELECTED	\$179,299.12		
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	220,008.40		
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	81,084.54		
OTHER OPERATING EXPENSES	<u>58,409.43</u>	<u>538,801.49</u>	
UNDER (OVER) BUDGET			<u>\$17,030.51</u>

<b><u>PROTHONOTARY BUDGET - 541</u></b>		\$244,592.00
ELECTED	\$51,770.04	
DEPUTIES & SOCIAL SECURITY	101,153.15	
OTHER OPERATING EXPENSES	26,004.22	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	58,826.55	\$237,753.96
UNDER (OVER) BUDGET		<u>\$6,838.04</u>
<b><u>PUBLIC DEFENDER BUDGET - 550</u></b>		\$217,855.00
WAGES & SOCIAL SECURITY	\$137,024.55	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$37,001.76	
OTHER OPERATING EXPENSES	9,821.82	183,848.13
UNDER (OVER) BUDGET		<u>\$34,006.87</u>
<b><u>VICTIM WITNESS BUDGET - 560</u></b>		\$23,200.00
WAGES	\$22,000.00	
OTHER OPERATING EXPENSES	1,470.73	23,470.73
UNDER (OVER) BUDGET		<u>(\$270.73)</u>
<b><u>ADULT PROBATION - 570</u></b>		\$743,082.00
WAGES & SOCIAL SECURITY	\$430,813.57	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$95,691.42	
OTHER OPERATING EXPENSES	44,904.31	
RENTALS	1,652.73	
GRANTS	155,961.99	729,024.02
UNDER(OVER) BUDGET		<u>\$14,057.98</u>
<b><u>DUI PROGRAM - 572</u></b>		\$17,500.00
BENEFITS	\$0.00	
OFFICE SUPPLIES	0.00	0.00
UNDER(OVER) BUDGET		<u>\$17,500.00</u>
<b><u>COLLECTIONS OFFICE - 574</u></b>		\$112,954.00
WAGES & SOCIAL SECURITY	\$69,855.13	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$36,505.10	
OTHER OPERATING EXPENSES	6,524.72	112,884.95
UNDER (OVER) BUDGET		<u>\$69.05</u>
<b><u>CENTRAL BOOKING - 575</u></b>		\$19,702.00
WAGES & BENEFITS	\$12,086.46	
OTHER OPERATING EXPENSES	14,134.87	26,221.33
UNDER(OVER) BUDGET		<u>(\$6,519.33)</u>
<b><u>JUVENILE PROBATION- 580</u></b>		\$532,545.56
WAGES & SOCIAL SECURITY	\$390,967.69	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$103,169.27	
OTHER OPERATING EXPENSES	17,705.69	
VEHICLE LEASE	7,260.30	
GRANTS	413.05	519,516.00
UNDER (OVER) BUDGET		<u>\$13,029.56</u>

<b><u>MDIT -902</u></b>		\$0.00
OFFICE SUPPLIES	\$0.00	
TRAINING	0.00	\$0.00
		<hr/>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b><u>DUI - 960</u></b>		\$0.00
WAGES & BENEFITS	\$1,294.78	
OTHER OPERATING EXPENSES	0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	14,237.65	
CAPITAL EXPENSES & LEASING	0.00	15,532.43
		<hr/>
UNDER(OVER) BUDGET		<u>(\$15,532.43)</u>
<b><u>DRUG TASKFORCE - 965</u></b>		\$0.00
WAGES & BENEFITS	\$1,595.27	
REINBURSEMENTS	0.00	1,595.27
		<hr/>
UNDER(OVER) BUDGET		<u>(\$1,595.27)</u>
<b>TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES</b>		<u>\$3,239,888.25</u>
<b><u>SHERIFF - 600</u></b>		\$973,544.00
ELECTED	\$54,288.00	
DEPUTIES WAGES & SOCIAL SECURITY	647,287.15	
OTHER OPERATING EXPENSES	140,957.23	
HOSPITAL, PRESCRIPTIONS, DENTAL & LIFE INS.	157,918.94	
REIMBURSEMENTS	0.00	1,000,451.32
		<hr/>
UNDER(OVER) BUDGET		<u>(\$26,907.32)</u>
<b><u>DAM PATROL - 601</u></b>		\$12,000.00
WAGES & BENEFITS		8,952.80
		<hr/>
OVER(UNDER) BUDGET		<u>\$3,047.20</u>
<b><u>SCHOOL RESOURCE OFFICER- 603</u></b>		\$54,187.00
WAGES & BENEFITS		48,281.65
		<hr/>
OVER(UNDER) BUDGET		<u>5,905.35</u>
<b><u>PRISON COMMISSARY - 605</u></b>		\$23,000.00
OPERATING EXPENSES	\$43,520.56	
REIMBURSEMENTS	0.00	43,520.56
		<hr/>
OVER(UNDER) BUDGET		<u>(\$20,520.56)</u>
<b><u>JAIL - 620</u></b>		\$3,185,371.00
WAGES & SOCIAL SECURITY	\$1,893,307.97	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$562,171.84	
PROFESSIONAL SERVICES	284,518.25	
OTHER OPERATING EXPENSES	500,363.19	3,240,361.25
		<hr/>
UNDER(OVER) BUDGET		<u>(\$54,990.25)</u>

<b><u>CORONER - 650</u></b>		\$60,476.00
ELECTED	\$20,995.52	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	17,043.72	
OTHER OPERATING EXPENSES	21,605.39	<u>59,644.63</u>
UNDER(OVER) BUDGET		<u>\$831.37</u>
<b><u>ENVIRONMENTAL RESOURCES - 660</u></b>		\$26,000.00
BLACK FLY STUDY	25,000.00	<u>25,000.00</u>
UNDER (OVER) BUDGET		<u>\$1,000.00</u>
<b><u>EMERGENCY MANAGEMENT - 661</u></b>		\$200,431.00
WAGES & SOCIAL SECURITY	\$138,879.47	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$45,576.36	
OTHER OPERATING EXPENSES	12,761.95	<u>197,217.78</u>
UNDER (OVER) BUDGET		<u>\$3,213.22</u>
<b><u>HAZMAT - 662</u></b>		\$1,500.00
OPERATING EXPENSES	\$428.42	<u>428.42</u>
UNDER(OVER) BUDGET		<u>\$1,071.58</u>
<b><u>911 EMERGENCY SYSTEM - 663</u></b>		\$911,079.00
WAGES & SOCIAL SECURITY	\$550,789.85	
OTHER OPERATING EXPENSES	63,871.27	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	270,053.39	<u>884,714.51</u>
UNDER (OVER) BUDGET		<u>\$26,364.49</u>
<b><u>RAINBOW DISPATCHING - 664</u></b>		\$0.00
BENEFITS		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>EMERGENCY MEDICAL SERVICES - 670</u></b>		\$0.00
PROFESSIONAL SERVICES	\$0.00	
OTHER OPERATING EXPENSES	13.29	<u>13.29</u>
UNDER (OVER) BUDGET		<u>(\$13.29)</u>
<b>TOTAL PUBLIC SAFETY EXPENSES</b>		<u><u>5,508,586.21</u></u>
<b><u>SOLID WASTE - 962</u></b>		\$0.00
BENEFITS		\$0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b>TOTAL SOLID WASTE EXPENSES</b>		<u><u>\$0.00</u></u>

<b><u>VETERANS AFFAIRS - 770</u></b>		\$135,807.00
WAGES & SOCIAL SECURITY	\$68,658.48	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$36,584.16	
OTHER OPERATING EXPENSES	22,564.85	127,807.49
UNDER (OVER) BUDGET		<u>\$7,999.51</u>
<b><u>HUMANE SOCIETY - 800</u></b>		\$2,500.00
CONTRIBUTIONS		2,500.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>PUBLIC WORKS - 801</u></b>		\$0.00
OPERATING EXPENSES	\$174,559.05	
GRANTS	0.00	174,559.05
UNDER(OVER) BUDGET		<u>(\$174,559.05)</u>
<b><u>HIGHWAYS &amp; BRIDGES - 802</u></b>		\$0.00
BRIDGE INSPECTIONS	\$188,085.27	
GRANTS TO MUNICIPALITIES	0.00	\$188,085.27
UNDER(OVER) BUDGET		<u>(\$188,085.27)</u>
<b><u>HUMAN SERVICES - 810</u></b>		\$994,479.00
EARLY INTERVENTION ALLOCATION	\$53,414.00	
CHILDREN & YOUTH ALLOCATION	796,153.92	
DRUG & ALCOHOL ALLOCATION	10,167.00	
MENTAL HEALTH ALLOCATION	88,291.00	
MENTAL RETARDATION ALLOCATION	65,480.04	
REIMBURSEMENTS	(16,914.00)	996,591.96
UNDER (OVER) BUDGET		<u>(\$2,112.96)</u>
<b><u>TRANSIT AUTHORITY - 832</u></b>		\$46,500.00
SUBSIDIES	34,700.00	
REIMBURSEMENTS	0.00	34,700.00
UNDER (OVER) BUDGET		<u>\$11,800.00</u>
<b><u>DOMESTIC RELATIONS - 964</u></b>		\$0.00
WAGES & SOCIAL SECURITY	1,835.40	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	98,854.68	
POSTAGE	2726.12	103,416.20
UNDER(OVER) BUDGET		<u>(\$103,416.20)</u>
<b><u>TOTAL HEALTH AND WELFARE EXPENSES</u></b>		<u>\$1,627,659.97</u>

<b><u>RECREATION AUTHORITY - 780</u></b>		\$0.00
BENEFITS	\$0.00	
OTHER OPERATING EXPENSES	0.00	0.00
		<u>0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b><u>WARREN FOREST HI-ED COUNCIL - 833</u></b>		\$2,000.00
GRANTS		<u>2,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>WARREN COUNTY PUBLIC LIBRARY - 860</u></b>		\$230,000.00
860 SUBSIDY - WARREN	\$200,000.00	
861 SUBSIDY - SHEFFIELD	7,500.00	
862 SUBSIDY - SUGAR GROVE	7,500.00	
863 SUBSIDY - YOUNGSVILLE	7,500.00	
864 SUBSIDY - TIDIOUTE	7,500.00	230,000.00
		<u>230,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b><u>WARREN COUNTY FAIR- 870</u></b>		\$5,000.00
SUBSIDIES	5,000.00	<u>\$5,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b>TOTAL CULTURE &amp; RECREATION EXPENSES</b>		<u><u>\$237,000.00</u></u>
<b><u>NATIONAL FOREST - 445</u></b>		\$0.00
ALLOTMENT		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b><u>AGRICULTURAL EXT - 820</u></b>		\$60,156.00
WAGES & SOCIAL SECURITY	\$0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	42,967.71	
SUBSIDES	13,383.37	56,351.08
		<u>56,351.08</u>
UNDER(OVER) BUDGET		<u>\$3,804.92</u>
<b><u>SOIL CONSERVATION - 821</u></b>		\$45,250.00
OPERATING EXPENSES	\$4,399.70	
SUBSIDES	40,000.00	44,399.70
		<u>44,399.70</u>
UNDER (OVER) BUDGET		<u>\$850.30</u>
<b><u>SOIL CONSERVATION - 961</u></b>		\$0.00
WAGES & PROFESSIONAL STAFF & SOCIAL SECURITY	\$51.56	51.56
		<u>51.56</u>
UNDER(OVER) BUDGET		<u>(\$51.56)</u>
<b>TOTAL CONSERVATION EXPENSES</b>		<u><u>\$100,802.34</u></u>
<b><u>COMMUNITY DEVELOPMENT - 850</u></b>		\$0.00
GRANTS	0.00	
SUBSIDIES	0.00	0.00
		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>

<b><u>NORTHWEST PLANNING/DEVELOPMENT - 852</u></b>		\$2,597.00	
ASSOCIATION DUES/EXPENSE		\$0.00	
UNDER(OVER) BUDGET		\$2,597.00	
<b><u>URBAN REDEVELOPMENT - 853</u></b>		\$0.00	
GRANTS		0.00	
UNDER(OVER) BUDGET		\$0.00	
<b>TOTAL COMMUNITY &amp; URBAN DEVELOPMENT EXPENSES</b>		\$0.00	
<b><u>EOC - 831</u></b>		\$30,000.00	
GRANTS		29,216.82	
UNDER(OVER) BUDGET		\$783.18	
<b><u>TOURISM - 835</u></b>		\$0.00	
ADMINISTRATIVE COSTS	\$0.00		
SUBSIDIES	277,619.38	277,619.38	
UNDER(OVER) BUDGET		(\$277,619.38)	
<b><u>WARREN COUNTY CHAMBER BUSINESS &amp; INDUSTRY - 851</u></b>		\$40,000.00	
BRIDGES	\$87,502.85		
SUBSIDIES	40000.00	127,502.85	
UNDER(OVER) BUDGET		(\$87,502.85)	
<b>TOTAL ECONOMIC DEVELOPMENT EXPENSES</b>		\$434,339.05	
<b><u>TAX ANTICIPATION NOTE - 440</u></b>		\$43,500.00	
EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90		
PRINCIPLE (DEBT SERVICE)	0.00		
INTEREST-TAN	19,030.56		
BANK FEES	2,181.84	32,158.30	
UNDER(OVER)BUDGET		\$11,341.70	
<b>TOTAL DEBT SERVICE EXPENSES</b>		32,158.30	
<b><u>MISCELLANEOUS EXPENSE - 450</u></b>		\$451,802.44	
EMPLOYEE BENEFITS	\$1,857,506.82		
HEALTH CARE EMPLOYEE CONTRABUTION	(1,031,032.76)		
RETIREMENT	255,461.82		
BANK CHARGES	0.00		
REIMBURSEMENTS	(1,078,704.67)	3,231.21	
UNDER (OVER) BUDGET		\$448,571.23	
<b><u>MISCELLANEOUS INSURANCE -460</u></b>		\$316,652.00	
LIABILITY INSURANCE	\$207,508.90		
WORKMAN'S COMP.	162,492.00		
INDUSTRY APPRAISAL	0.00		
REIMBURSEMENTS(INSURANCE COST)	(29,376.00)		
MISCELLANEOUS-UNEMPLOYMENT COMP	0.00	340,624.90	
UNDER (OVER) BUDGET		(\$23,972.90)	

<b><u>MISCELLANEOUS EXPENDITURES - 470</u></b>		<u>\$182,850.00</u>
OFFICE EXPENSE	\$3,488.15	
GRANTS	279,439.60	
OTHER OPERATING EXPENSES	(4.80)	<u>282,922.95</u>
UNDER (OVER) BUDGET		<u><u>(\$100,072.95)</u></u>
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<u><u>\$626,779.06</u></u>
<b><u>INTERFUND TRANSFERS - 480</u></b>		<u>\$18,900.00</u>
DOMESTIC RELATIONS	\$159,739.00	
OTHER	62,185.39	
911	(548,987.26)	
DHS HR SERVICES	(29,022.10)	
HOUSING TRUST FUND	35,390.00	
COUNTY RECORDS IMPROVEMENT FUNDS	672.00	
RECORDER OF DEEDS IMPROVEMENT FUND	22,324.00	
COURT ADMINISTRATION FEES	0.00	
GRANTS	0.00	<u>(297,698.97)</u>
UNDER (OVER) BUDGET		<u><u>\$316,598.97</u></u>
<b><u>PASS THRU FUNDS 490</u></b>		<u>\$916,565.00</u>
TAWC MEDICAL ASSIST - FED	\$172,656.00	
SAFETY GRANTS-DUI - FED	26,756.68	
TEFAP-SALVATION ARMY - FED	3,305.78	
TAWC MEDICAL ASSIST -STATE	172,656.00	
HOMELESS ASSIST - EOC - STATE	23,577.00	
HOMELESS ASSIST - SALVATION ARMY - STATE	19,967.00	
DAYCARE - EOC -STATE	0.00	
SOLID WASTE AUTHORITY - STATE	0.00	
SECURE RURAL SCHOOLS ALLOCATION	475,719.83	<u>894,638.29</u>
UNDER(OVER) BUDGET		<u><u>\$21,926.71</u></u>
<b><u>CAPITAL PROJECTS - 900</u></b>		<u>\$286,014.00</u>
PROFESSIONAL FEES	\$0.00	
SITE IMPROVEMENTS	0.00	
BUILDING IMPROVEMENTS	76,986.11	
MAJOR MACHINERY & EQUIPMENT	308,542.97	
MINOR MACHINERY & EQUIPMENT	0.00	
TRUCKS & AUTOMOBILES	0.00	
FURNITURE & FIXTURES	664.00	
COMPUTERS & EQUIPMENT	234,906.90	<u>621,099.98</u>
UNDER (OVER) BUDGET		<u><u>(\$335,085.98)</u></u>
<b>TOTAL OTHER FINANCING USES EXPENSES</b>		<u><u>\$1,218,039.30</u></u>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<u><u>\$15,962,157.10</u></u>
<b>PLUS ENDING FUND BALANCE - DECEMBER 31, 2017</b>		<u><u>4,284,179.03</u></u>
<b>TOTAL EXPENDED &amp; UNEXPENDED</b>		<u><u>\$20,246,336.13</u></u>
<b>THE 2018 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY</b>		<u><u>(\$583,360.64)</u></u>

THE FOLLOWING IS A SUMMARY OF DEPARTMENTS THAT WERE  
EITHER OVER OR UNDER BUDGET BY MORE THAN \$5,000.00

<u>DEPARTMENTS UNDER BUDGET</u>		
401 SOLICITER		\$31,776.83
420 COURTHOUSE BLDG. & GROUNDS		\$30,080.40
430 COPY ROOM		\$12,536.26
432 INFORMATION TECHNOLOGY		\$5,040.16
440 TAX ANTICIPATION NOTE		\$11,341.70
450 MISC EXPENSE		\$448,571.23
480 INTERFUND TRANSFERS		\$316,598.97
490 PASS THRU FUNDS		\$21,926.71
540 DISTRICT ATTORNEY		\$17,030.51
541 PROTHONOTARY		\$6,838.04
550 PUBLIC DEFENDER		\$34,006.87
570 ADULT PROBATION		\$14,057.98
572 DUI PROGRAM		\$17,500.00
580 JUVENILE PROBATION		\$13,029.56
603 SCHOOL RESOURCE OFFICER		\$5,905.35
663 911 EMERGENCY SYSTEM		\$26,364.49
730 TAX COLLECTORS		\$5,175.03
731 TAX CLAIM		\$15,431.08
740 TREASURER		\$10,229.94
750 RECORDER OF DEEDS		\$8,551.30
760 PLANNING & ZONING		\$6,218.64
770 VETERANS AFFAIRS		\$7,999.51
ALL OTHER DEPARTMENTS		<u>\$18,103.93</u>
		1,084,314.49
<u>DEPARTMENTS (OVER) BUDGET</u>		
400 COMMISSIONERS		(\$38,903.24)
410 FISCAL		(\$32,465.48)
415 HUMAN RESOURCES		(\$28,835.03)
424 HICKORY ST. BUILDING & GROUNDS		(\$13,368.20)
425 ROUSE ANNEX		(\$3,062.28)
460 MISCELLANEOUS INSURANCE		(\$23,972.90)
470 MISC EXPENDITURES		(\$100,072.95)
500 COURT OF COMMON PLEAS		(\$26,639.42)
501 LAW LIBRARY		(\$6,636.09)
541 PROTHONOTARY		(\$5,981.26)
575 CENTRAL BOOKING		(\$6,519.33)
600 SHERIFF		(\$26,907.32)
605 PRISON COMMISSARY		(\$20,520.56)
620 JAIL		(\$54,990.25)
700 ELECTIONS		(\$17,220.06)
720 TAX ASSESSORS		(\$59,525.99)
751 REGISTER OF WILLS		(\$8,019.71)
801 PUBLIC WORKS		(\$174,559.05)
802 HIGHWAYS & BRIDGES		(\$188,085.27)
835 TOURISM		(\$277,619.38)
851 WARREN COUNTY CHAMBER BUSINESS & INDUSTRY		(\$87,502.85)
900 CAPITAL PROJECTS		(\$335,085.98)
960 DUI		(\$15,532.43)
964 DOMESTIC RELATIONS		(\$103,416.20)
ALL OTHER DEPARTMENTS		<u>(\$12,233.90)</u>
		<u>(\$1,667,675.13)</u>
THE 2018 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:		<u><u>(\$583,360.64)</u></u>

WARREN COUNTY CHECKING ACCOUNTS  
2018

**GENERAL ACCOUNT - FUND 01**

BALANCE - JANUARY 1, 2018		\$4,284,115.03
<b>RECEIPTS</b>		
DA 65% reimbursement	\$127,736.00	
INCOME	14,204,436.02	
INTEREST	2,848.55	14,335,020.57
		<u>\$18,619,135.60</u>
<b>DISBURSEMENTS</b>		
CAPITAL PURCHASES (BUILDING IMP,EQUIPMENT,FURNITURE)	\$623,441.66	
INTEREST ON LOAN	19,030.56	
OTHER DISBURSEMENTS	14,712,515.38	15,354,987.60
		<u>\$3,264,148.00</u>
BALANCE - DECEMBER 31, 2018		<u>\$3,264,148.00</u>

**WARREN COUNTY SPECIAL ACCOUNT**

BALANCE - JANUARY 1, 2018		\$9,850.00
<b>RECEIPTS</b>		
DEPOSITS	4594997.84	\$4,594,997.84
		<u>\$4,604,847.84</u>
<b>DISBURSEMENTS</b>		
NET PAYROLL	\$4,559,906.52	\$4,559,906.52
		<u>\$44,941.32</u>
BALANCE - DECEMBER 31, 2018		<u>\$44,941.32</u>

**LIQUID FUELS - FUND 04**

BALANCE - JANUARY 1, 2018		\$37,406.56
<b>RECEIPTS</b>		
COMMONWEALTH OF PA	\$151,901.26	
FEDERAL BRIDGE INSPECTION	35,202.71	
VOIDS	0.00	
INTEREST	23.13	187,127.10
		<u>\$224,533.66</u>
<b>DISBURSEMENTS</b>		
BOROUGH & TOWNSHIPS	168,956.00	
BRIDGE INSPECTIONS	24,573.31	
WARREN COUNTY COMMISSIONERS	69.24	
MISCELLANEOUS	0.00	193,598.55
		<u>\$30,935.11</u>
BALANCE - DEC 31, 2018		<u>\$30,935.11</u>

**WARREN COUNTY DUI PROGRAM- FUND 06**

BALANCE - JANUARY 1, 2018 \$137,553.48

**RECEIPTS**

SOBRIETY GRANTS	\$9,625.76	
ADMINSTATIVE FEES	120,734.19	
INTEREST	67.00	
MISCELLANEOUS	5,401.36	135,828.31
		<u>\$273,381.79</u>

**DISBURSEMENTS**

PAYROLL/SOCIAL SECURITY	\$61,871.47	
TRAINING	5,604.82	
VEHICLES & GAS/OIL	919.90	
COMPUTERS/EQUIPMENT/SUPPLIES	3,703.83	
TRAVEL	17,616.59	
POSTAGE	359.45	
PROFESSIONAL SERVICES	42,215.30	
ASSOCIATION EXPENSES	1,695.00	
REIMBURSEMENTS	11,811.60	
CONFERENCE	2,748.55	
MISC OFFICE	1,843.98	
FAMILY SERVICES	24,308.07	
SADD	0.00	
MISCELLANEOUS	67.12	\$174,765.68
		<u>\$174,765.68</u>

BALANCE - DECEMBER 31, 2018 \$98,616.11

**PROTHONOTARY AUTOMATION FEES FUND 08**

BALANCE - JANUARY 1, 2018 \$19,999.50

**RECEIPTS**

FEES	\$6,873.20	
VOIDS	0.00	
INTEREST	5.88	6,879.08
		<u>\$26,878.58</u>

**DISBURSEMENTS**

PIRRELLO	\$10,536.64	
IRON MAN	2,557.95	
INTEREST TRANSFER	0.00	
INFO COM	0.00	
STORAGE SOLUTIONS	1,161.57	
VENDOR	0.00	14,256.16
		<u>14,256.16</u>

BALANCE - DECEMBER 31, 2018 \$12,622.42

**COUNTY RECORDS IMPROVEMENT FUND 09**

BALANCE - JANUARY 1, 2018 \$119,165.90

**RECEIPTS**

RECORDING FEES	\$9,628.00	
INTEREST	36.74	9,664.74
		<u>\$128,830.64</u>

**DISBURSEMENTS**

	<u>120,000.00</u>	<u>120,000.00</u>
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BALANCE - DECEMBER 31, 2018 \$8,830.64

**WARREN COUNTY HOUSING TRUST FUND - FUND 10**

BALANCE - JANUARY 1, 2018		\$80,756.48
<b>RECEIPTS</b>		
RECORDING FEES	\$34,316.00	
INTEREST	28.47	34,344.47
		<hr/>
		\$115,100.95
<b>DISBURSEMENTS</b>		
WARREN/FOREST EOC	\$0.00	
ROOF REPLACEMENTS	\$72,284.14	72,284.14
		<hr/>
BALANCE - DECEMBER 31, 2018		<hr/> <hr/>
		\$42,816.81

**SMALL COMMUNITIES - FUND 11**

BALANCE - JANUARY 1, 2018		\$295.50
<b>RECEIPTS</b>		
HUD	173,195.55	
REFUND FROM PROPERTIES SOLD	6,127.02	
INTEREST	4.37	\$179,326.94
		<hr/>
		179,622.44
<b>DISBURSEMENTS</b>		
STREETS AND SIDEWALKS	\$0.00	
LEGAL FEES	103,617.82	
PROTHONATARY OFFICE (LEINS)	0.00	
EXCAVATING	0.00	
WARREN COUNTY	770.32	
STORMWATER PROJECT	69,698.41	174,086.55
		<hr/>
BALANCE - DECEMBER 31, 2018		<hr/> <hr/>
		\$5,535.89

**REVOLVING LOAN - FUND 12**

BALANCE - JANUARY 1, 2018		\$0.00
<b>RECEIPTS</b>		
		<hr/>
		0.00
		<hr/>
		0.00
<b>DISBURSEMENTS</b>		
		<hr/>
		0.00
		<hr/>
BALANCE - DECEMBER 31, 2018		<hr/> <hr/>
		\$0.00

**HAZARDOUS MATERIALS - FUND 14**

BALANCE - JANUARY 1, 2018		\$13,890.83
<b>RECEIPTS</b>		
FEES	16,450.00	
HDI GLOBAL	0.00	
VOIDS	0.00	
GRANT MONEY	7,419.98	
REIMBURSEMENT	34,950.00	
INTEREST	52.45	58,872.43
		<hr/>
		\$72,763.26
<b>DISBURSEMENTS</b>		
CONSULT	\$0.00	
EQUIPMENT	32,114.38	
SUBSCRIPTIONS & DUES	360.00	
OFFICE	3,959.31	
REPAIR	0.00	
TRAINING	1,508.55	
SERVICES	20,150.00	
UTILITIES	2,802.67	
MISC & ADVERTISING	2,786.00	63,680.91
		<hr/>

BALANCE - DECEMBER 31, 2018		<hr/> <hr/>
		\$9,082.35

**JUVENILE PROBATION - FUND 15**

BALANCE - JANUARY 1, 2018		9,972.97
<b>RECEIPTS</b>		
FEES	\$773.72	
VOIDS	\$125.00	
INTEREST	6.30	905.02
		<u>\$10,877.99</u>
<b>DISBURSEMENTS - SUPPLIES</b>	<u>1,152.60</u>	<u>1,152.60</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$9,725.39</u></u>

**EMPLOYEE FLOWER FUND - 20**

BALANCE - JANUARY 1, 2018		\$540.84
CHECKING	\$535.83	
SAVINGS	5.01	
<b>RECEIPTS</b>		
SALES & DONATIONS	\$2,072.62	
INTEREST	0.04	2,072.66
		<u>\$2,613.50</u>
<b>DISBURSEMENTS - MEMORIALS/GIFTS</b>	<u>2,339.82</u>	<u>2,339.82</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$273.68</u></u>
CHECKING	\$268.63	
SAVINGS	\$5.05	

**SERIES 2001 DEBT FUND - 22**

BALANCE - JANUARY 1, 2018		\$162,826.55
<b>RECEIPTS</b>		
DEBT SERVICE	\$1,310,774.45	
INTEREST	1,297.59	1,312,072.04
		<u>\$1,474,898.59</u>
<b>DISBURSEMENTS - DEBT PAYMENT</b>	<u>1,388,400.00</u>	<u>1,388,400.00</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$86,498.59</u></u>

**HOTEL TAX FUND-23**

BALANCE - JANUARY 1, 2018		\$22,340.87
<b>RECEIPTS</b>		
HOTELS & MOTELS	\$222,986.71	
CAMPING LODGES	6,777.52	
BED & BREAKFAST	800.99	
ALL OTHERS	5,173.07	
ADJUSTMENTS & INTEREST	134.50	235,872.79
		<u>\$258,213.66</u>
<b>DISBURSEMENTS</b>		
WC COMMISSIONERS	\$16,198.98	
WC VISITORS BUREAU	\$240,467.37	
BANK CHARGE(check fee)	104.50	256,770.85
		<u>\$1,442.81</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$1,442.81</u></u>

**NORTHWEST HOME REHAB - FUND 26**

BALANCE - JANUARY 1, 2018		\$0.00
<b>RECEIPTS</b>		
COMMONWEALTH OF PA	\$0.00	
SALE PROCEEDS	\$0.00	
INTEREST	0.00	0.00
		<u>\$0.00</u>
<b>DISBURSEMENTS - TRANSFER TO GENERAL FUND</b>		<u>0.00</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$0.00</u></u>

**E-911 FUND 29**

BALANCE - JANUARY 1, 2018		\$88,767.85
<b>RECEIPTS</b>		
FEES	0.00	
INTEREST	2726.71	
STATE GRANT	806,467.17	
FOREST COUNTY	38,000.00	
DEPOSITS	285.92	847,479.80
		<u>\$936,247.65</u>
<b>DISBURSEMENTS</b>		
PAYROLL	\$574,668.99	
PHONE SERVICE	1,132.56	
EQUIPMENT/ SOFTWARE	17,479.06	
DISPATCH	0.00	
UTILITIES	0.00	
RENTALS	23,224.00	
VEHICLE MAINTENANCE	0.00	
CONSULT	35,000.00	
REIMBURSE COUNTY	137,078.38	788,582.99
		<u>\$147,664.66</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$147,664.66</u></u>

**HELP AMERICA VOTE ACT**

<b><u>BALANCE - JANUARY 1, 2018</u></b>		
TITLE II - ELECTION ASSISTANCE COMMISSION		\$52,851.88
<b>RECEIPTS</b>		
INTEREST	27.90	
DEPOSIT	0.00	27.90
		<u>\$52,879.78</u>
<b>DISBURSEMENTS</b>		
COMMISSIONERS REIM BURSE	\$0.00	0.00
		<u>0.00</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$52,879.78</u></u>

**EMERGENCY MEDICAL SERVICES**

BALANCE - JANUARY 1, 2018		\$10,034.03
<b>RECEIPTS HUD</b>	38,361.35	38,361.35
		<u>\$48,395.38</u>
<b>DISBURSEMENTS</b>		
WARREN/FOREST E. O. C.	\$48,395.37	48,395.37
		<u>48,395.37</u>
BALANCE - DECEMBER 31, 2018		<u><u>\$0.01</u></u>

**DOMESTIC RELATIONS FUND 33**

BALANCE - JANUARY 1, 2018 \$361,170.41

**RECEIPTS**

TITLE IV-D	\$226,116.99	
COUNTY REIMBURSEMENT	166,362.97	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	10,105.70	
INCENTIVES	51,355.21	
TITLE XIX	0.00	
VOIDS	0.00	
PATERNITY COST	364.88	
MISC.	1.30	
INTEREST	309.48	
	<hr/>	454,616.53
		\$815,786.94

**DISBURSEMENTS**

WAGES & BENEFITS	\$351,373.00	
LEGAL EXPENSES	\$873.75	
FEES	3,733.75	
COUNTY COSTS	0.00	
GENETIC TESTING	890.65	
UTILITIES	7,464.95	
MATERIALS/SUPPLIES	5,084.60	
PHONE	0.00	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	0.00	
TRAINING	0.00	
MISC.	2,030.29	
POSTAGE	6,080.06	
TRAVEL	267.85	
EQUIPMENT	533.67	
	<hr/>	378,332.57

BALANCE - DECEMBER 31, 2018 \$437,454.37

**STATE FUNDS**

BALANCE - JANUARY 1, 2018 \$6,809.46

<b>RECEIPTS</b>	<hr/>	122,971.96	122,971.96
			\$129,781.42

**DISBURSEMENTS**

DEPT OF AGRICULTURE	36,778.00	
COUNTY COMMISSIONS	15,964.50	
PA GAME COMMISSION	63,596.00	
PA FISH COMMISSION	5,609.80	
MISCELLANEOUS (CHECK RETURNS)	643.70	
	<hr/>	\$122,592.00

BALANCE - DECEMBER 31, 2018 \$7,189.42

**HUMAN SERVICES CHECKING ACCOUNTS**  
**BALANCES AS OF DECEMBER 31, 2018**

GENERAL ACCOUNT	\$294,561.23
MEGA WAIVER	69,579.59
MENTAL HEALTH	317,647.80
INTELLECTUAL DISABILITIES	598,381.79
DRUG & ALCOHOL	139,391.78
EARLY INTERVENTION	61,379.03
HUMAN SERVICES DEVELOPMENT FUND	18,633.55
CHILDREN & YOUTH	726,897.17
CHILDREN & YOUTH SPECIAL GRANTS	70,419.21
HUMAN SERVICES BLOCK GRANT	177,841.34

**DISTRICT JUSTICES OF WARREN COUNTY**  
**ANNUAL STATEMENT JANUARY 1, 2018 - DECEMBER 31, 2018**

<b><u>INCOME</u></b>		
ZYDONIK-WARREN	\$55,753.57	
BAUER-CONEWANGO	39,275.55	
WOODIN - YOUNGSVILLE	36,921.98	\$131,951.10
		<hr/>

<b><u>EXPENSES</u></b>		
EMPLOYEE BENEFITS	\$109,428.09	
RENTALS	16,033.30	
OFFICE SUPPLIES	10,280.30	
POSTAGE	20,019.10	
INSURANCE- BONDING	950.00	
UTILITIES	4,658.77	
TELEPHONE	4,824.80	
MAINTENANCE & REPAIRS	4,041.22	
CONSTABLE COSTS	953.39	
TRAVEL/SEMINARS	1,232.39	
SALARIES - ZYDONIK	61,187.17	
SALARIES - BAUER	57,416.20	
SALARIES - WOODIN	48,424.40	339,449.13
		<hr/>

DISTRICT JUSTICES NET LOSS FOR 2018 (\$207,498.03)

**SHERIFF EXECUTION**

BALANCE - JANUARY 1, 2018 \$62,806.29

<b><u>RECEIPTS</u></b>		
DEPOSITS	\$295,178.43	
SERVICE CHARGE	\$0.00	
VOID CHECKS	9,182.15	304,360.58
		<hr/>
		\$367,166.87

<b><u>DISBURSEMENTS</u></b>		
REGISTER & RECORDER	\$2,324.75	
ASSESSMENT	320.00	
TREASURER	67,256.63	
TAX CLAIM	11,380.06	
CITY OF WARREN	0.00	
WARREN TIMES OBSERVER	22,064.55	
REM ABSTRACT	4,200.00	
LAWYERS	180,794.00	
NOTARY	5,105.00	
COMMONWEALTH OF PA	12,703.00	
SUGAR GROVE SEWER	0.00	
MISCELLANEOUS & SHERIFF	994.89	307,142.88
		<hr/>

BALANCE - DECEMBER 31, 2018 \$60,023.99

**SHERIFF EMPLOYEE ACCT.**

January 1, 2018 \$1,065.98

<b><u>RECEIPTS</u></b>		
DEPOSIT	14782.75	
TRANSFER	0.00	
INTEREST	615.04	15397.79
		<hr/>
		\$16,463.77

<b><u>DISTRIBUTION</u></b>		
PEPSI MACHINE	0.00	
SCHOLAR SHIPS & DONATIONS	695.00	695
		<hr/>

December 31, 2018 \$15,768.77

**SHERIFFS APPEARANCE ACCOUNT**

BALANCE - JANUARY 1, 2018 \$5,758.27

**RECEIPTS**

SHERIFFS COSTS	78,409.74	
PA SCDU	1,060.32	
VOIDS	1,568.97	
MISC	0.00	
INTEREST	\$22.34	81,061.37
		\$86,819.64

**DISBURSEMENTS**

ATTORNEYS	\$7,327.98	
VARIOUS COUNTY SHERIFFS	2,663.06	
NOTARY	0.00	
WARREN COUNTY TREASURER	66,439.22	
TRANSFER FEES	7,210.00	
MISCELLANEOUS	0.00	83,640.26
		83,640.26

BALANCE - DECEMBER 31, 2018 \$3,179.38

**SHERIFF SPECIAL ACCT.**

January 1, 2018 \$5,709.58

**RECEIPTS**

INTEREST	0	
DONATIONS	1225.00	1225.00
		\$6,934.58

**DISTRIBUTION**

VESTS	2311.00	
PA SHERIFFS ASSOCIATION	200.00	
NA SCHOOL RESOURCE OFFICER	330.00	2841
		2841

December 31, 2018 \$4,093.58

**COG**

JANUARY 1, 2018 \$1,380.36

**RECEIPTS**

299.20

**DISBURSEMENTS**

PA FUTURES	1350.00	
IMAGE GRAPHICS	0.00	
INSIGHT TECHNOLOGIES	0.00	
COG SERVICES	0.00	1350.00
		1350.00

DECEMBER 31, 2018 \$329.56

**TAX CLAIM BUREAU**

BALANCE - JANUARY 1, 2018

344959.38

**RECEIPTS**

COUNTY	\$777,887.94	
COST	264,997.99	
COMMISSIONS	159,607.59	
SCHOOL	1,836,874.90	
ROAD	417,745.10	
OVERPAYMENT OF TAXES	5,676.93	
INTEREST	346.05	
UPSET SALES	87,748.78	
REPOSITORY SALE	21,780.52	
JUDICIAL SALE	63,357.27	
CLEAN & GREEN TAX	986.42	
REDEPOSITED BOUNCED CHECKS	0.00	
MISC ADJUSTMENTS	6,442.96	3,643,452.45
		<u>\$3,988,411.83</u>

**DISBURSEMENTS**

COUNTY	\$1,224,326.30	
SCHOOL	1,836,689.29	
ROAD	494,004.81	
OVERPAYMENT OF TAXES	6,221.36	
UPSET SALE	77,667.04	
JUDICIAL SALE	36,081.77	
REPOSITORY	21,780.52	
CLEAN & GREEN FEES	986.42	
BANK SERVICE CHARGES	0.00	
BOUNCED CHECKS	6,333.83	
COMMONWEALTH	477.79	3,704,569.13
		<u>\$3,704,569.13</u>

BALANCE - DECEMBER 31, 2018

\$283,842.70

**RESTITUTION/FINES & COSTS**

BALANCE - JANUARY 1, 2018

\$94,834.54

**RECEIPTS**

MISC	7819.82	
FINES	198940.83	
COSTS/FEES	658101.58	
RESTITUTION	183657.6	
ADJUSTMENTS	3.08	1,048,522.91
		<u>1,143,357.45</u>

**DISBURSEMENTS**

RESTITUTION	\$148,690.96	
NOE SERVER	0.00	
FAMILY SERVICES	2,691.22	
AUTOMATION FEES	7.48	
JUVENILE RESTITUTION	1,816.78	
PA DEPT OF REVENUE	288,510.83	
HUMAN SERVICES	57.04	
WARREN COUNTY	463,616.94	
WARREN BORO	10,029.44	
WARREN CITY	3,166.47	
CLERK OF COURTS	1,620.70	
JUVENILE PROBATION	900.39	
PROTHONOTARY	8,072.98	
WC SCHOOL	0.00	
SHERIFF	26,488.84	
DUI	120,734.19	
TOWNSHIPS & BOROS	9,536.35	1,085,940.61
		<u>\$1,085,940.61</u>

ENDING BALANCE DECEMBER 31, 2018

\$57,416.84

**COUNSELING FUND/ ORPHANS COURT**

BALANCE JANUARY 1, 2018		\$13,741.12
<b>RECEIPTS</b>		
DEPOSITS	525.00	
INTEREST	70.69	595.69
	<hr/>	
DISBURSEMENT	0.00	0.00
	<hr/>	
BALANCE DECEMBER 31, 2018		<u>\$14,336.81</u>

**RECORDER OF DEEDS**

BALANCE JANUARY 1, 2018		\$149,327.45
<b>RECEIPTS</b>		
DEPOSITS	14442.00	
INTEREST	86.88	14528.88
	<hr/>	
DISBURSEMENT	1427.05	1427.05
	<hr/>	
BALANCE DECEMBER 31, 2018		<u>\$162,429.28</u>

**REGISTER & RECORDER**

BALANCE - JANUARY 1, 2018		\$59,225.96
<b>RECEIPTS</b>		
AFFORDABLE HOUSING	28,819.00	
ESCROW	11,974.00	
COPIES	15,415.50	
INHERITANCE TAX	2,770,114.15	
ORPHANS COURT	5,202.50	
RT TAX	\$1,831,904.22	
RECORDS IMPROVEMENT	20,420.00	
REGISTER OF WILLS	35,108.25	
STATE TAX	166,748.25	
COMMISSIONS	95,111.50	
FINANCIAL STATEMENT	3,400.00	
MARRIAGE FEES	4,612.50	
MISC & VOIDS	87,780.10	5,076,609.97
	<hr/>	\$5,135,835.93
<b>DISBURSEMENTS</b>		
RT TAX TO STATE	\$890,687.03	
RECORDER OF DEEDS	156,000.05	
ORPHANS COURT	27,859.19	
TOWNSHIPS	337,866.43	
BOROUGHES	13,618.97	
CITY	82,330.05	
SCHOOLS	482,062.12	
WARREN COMMISSIONERS	292,316.52	
SERVICE CHARGES	458.13	
MISCELLANEOUS	2,515.76	
INHERITANCE TAX TO STATE	2,723,695.81	5,009,410.06
	<hr/>	
BALANCE - DECEMBER 31, 2018		<u>\$126,425.87</u>

**WARREN COUNTY EMPLOYEES PENSION PLAN**  
**STATEMENT OF CHANGES IN ASSETS**

COST BALANCE - JANUARY 1, 2018		\$36,018,567.00
<b>ADDITIONS</b>		
MEMBER CONTRIBUTION	\$726,808.00	
COUNTY CONTRIBUTION	274,950.00	
INVESTMENT INCOME:		
INTEREST	383,188.00	
DIVIDENDS	469,184.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF INVESTMENTS	(3,331,561.00)	
INVESTMENT EXPENSE		(119,643.00)
DIVIDENDS		
OTHER CASH ACTIVITY	599,525.00	(997,549.00)
		<u>\$35,021,018.00</u>
<b>DELETIONS</b>		
BENEFITS	\$2,143,221.00	
ADMINISTRATIVE EXPENSES	13,850.00	
REFUND OF CONTRIBUTIONS	291,238.00	
DEATH BENEFITS	0.00	2,448,309.00
NET INCREASE(DECREASE) IN ASSETS		<u>0.00</u>
NET ASSETS- DECEMBER 31, 2018		<u><u>\$32,572,709.00</u></u>

**WARREN COUNTY EMPLOYEES PENSION PLAN**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**MARKET VALUE**

**ASSETS**

CASH & SHORT TERM INVESTMENTS		
RECEIVABLES		\$931,283.00
<b>INVESTMENTS:</b>		
US GOVERNMENT OBLIGATIONS	\$4,502,615.00	
CORPORATE BONDS	3,221,803.00	
COMMON STOCKS	16,811,204.00	
MUTUAL FUNDS	4,294,459.00	
OTHER FIXED INCOME(NON-RATED)	1,567,574.00	
ACCRUED INCOME	206,414.00	
ASSET BACKED	980,530.00	
REFUNDS PAYABLE & OTHER	56,827.00	31,641,426.00
		<u>\$32,572,709.00</u>

**LIABILITIES**

RETIRED MEMBERS RESERVE ACCOUNT	\$18,201,059.00	
MEMBERS ANNUITY RESERVE ACCOUNT	9,730,843.00	
FUTURE BENEFIT ACCRUALS	4,543,786.00	
VESTED PLAN BENEFITS	5,540,201.00	
NON-VESTED PLAN BENEFITS	257,456.00	
TERMINATED VESTED BENEFITS	938,378.00	39,211,723.00
		<u>39,211,723.00</u>
FUND BALANCE		<u>(6,639,014.00)</u>
TOTAL LIABILITIES & FUND BALANCE		<u><u>\$ 32,572,709.00</u></u>

**PROTHONOTARY CHECKING**

2017 WASN'T AVAILABLE LAST YEAR

BALANCE - JANUARY 1, 2017 \$9,634.10

**RECEIPTS**

DEPOSITS	\$214,871.34	
REFUND OF BANK FEES	\$1,389.58	
MISC- VOIDS	67,378.58	
INTEREST	294.61	283,934.11
		<u>\$293,568.21</u>

**DISBURSEMENTS**

TREASURER	\$201,492.87	
PA. DEPT REVENUE	60,653.80	
AOPC	1,139.20	
BAR ASSOCIATION	4,320.00	
SHERIFF DEPT.	7,153.66	
AUTOMATION FEES	17,263.10	
INTEREST WITHHOLDING	56.82	
BANK FEE	1,389.58	
MISC	112.62	293,581.65
		<u>293,581.65</u>

BALANCE - DECEMBER 31, 2018 (\$13.44)

**PROTHONOTARY ESCROW**

not available at this time

BALANCE - JANUARY 1, 2016 \$37,532.41

**RECEIPTS**

ESCROW PAID IN	\$15,208.50	
SERVICE FEE REFUND	\$0.00	
INTEREST	19.53	15,228.03
		<u>\$52,760.44</u>

**DISBURSEMENTS**

ESCROW PAID OUT	\$12,687.00	
SERVICE FEES	\$0.00	
INTEREST PAID OUT	7.81	12,694.81
		<u>12,694.81</u>

BALANCE - DECEMBER 31, 2016 \$40,065.63

**CLERK OF COURTS ESCROW**

not available at this time

BALANCE - JANUARY 1, 2016 \$30,583.54

**RECEIPTS**

BAIL	\$38,647.11	
INCOME/SA	0.00	
INCOME/AUTO FEES	0.00	
MISC:	0.00	
TRANSFER	1,500.00	40,147.11
		<u>\$70,730.65</u>

**DISBURSEMENTS**

BAIL	\$11,500.00	
BANK SERVICE FEES	\$0.00	
DISB/SA	0.00	
DISB/AUTO FEES	1,882.68	
COLLECTIONS	3,691.00	
INTEREST	0.00	17,073.68
		<u>17,073.68</u>

BALANCE DECEMBER 31, 2016 \$53,656.97

**PHARE GRANT**

BALANCE JANUARY 1, 2018		\$1,051.18
<b>RECEIPTS</b>		
INCOME	\$20.00	
VOIDS	\$0.00	
INTEREST	0.04	20.04
		<u>1,071.22</u>
<b>DISBURSEMENT</b>		
EOC	1,061.22	
SERVICE CHARGE	10.00	1,071.22
		<u>\$0.00</u>
BALANCE DECEMBER 31, 2018		

**RESERVE ACCOUNT**

BALANCE JANUARY 1, 2018		\$746,436.35
<b>RECEIPTS</b>		
DEPOSIT	\$0.00	
INTEREST	\$1,136.77	\$1,136.77
		<u>\$550,000.00</u>
<b>DISBURSEMENT</b>		
DISBURSEMENT	\$550,000.00	\$550,000.00
		<u>\$197,573.12</u>
BALANCE DECEMBER 31, 2018		

**MARCELLUS LEGACY BRIDGE IMPROVEMENT**

JANUARY 1, 2018		\$297,426.08
<b>RECEIPTS</b>		
DEPOSIT	\$58,804.27	\$59,939.08
INTEREST	1134.81	\$357,365.16
		<u>\$176,987.38</u>
<b>DISBURSEMENT</b>		
		<u>\$180,377.78</u>
DECEMBER 31, 2018		

**MARCELLUS LEGACY OPEN SPACE FUND**

JANUARY 1, 2018		\$215,025.96
<b>RECEIPTS</b>		
DEPOSITS	\$59,425.86	
INTEREST	\$549.07	59974.93
		<u>275000.89</u>
<b>DISBURSEMENT</b>		
WITHDRAW	\$168,768.83	
SERVICE FEE	\$0.00	\$168,768.83
		<u>\$106,232.06</u>
DECEMBER 31, 2018		

**PRISON COMMISSARY**

		\$204,393.33
BALANCE JANUARY 1, 2018		
		<u>\$96,799.01</u>
<b>RECEIPTS</b>	\$96,799.01	\$301,192.34
<b>DISBURSEMENTS</b>		
MAGAZINES	1,246.53	
TV, MEDICAL, INMATE CLOTHING, HAIR CUTS	24,578.17	26,259.70
INMATE VOLUNTEER INSURANCE	435.00	
		<u>\$274,932.64</u>
BALANCE DECEMBER 31, 2018		

**JAIL COMMISSARY**

		\$22,084.15
BALANCE - JANUARY 1, 2018		
<b>RECEIPTS</b>		
DEPOSITS	\$331,016.71	331,174.66
INTEREST	157.95	\$353,258.81
<b>DISBURSEMENTS</b>		
KEEFE	\$48,563.62	
ITI TELEPHONE	46,177.79	
INMATE FINANCIAL	5,412.79	
WC COMMISSIONERS & COMMISSIONS	199,584.20	
DSI FEE	6,119.40	313,016.75
DEBIT CARD	7,158.95	
		<u>\$40,242.06</u>
BALANCE - DECEMBER 31, 2018		

**JAIL WORK RELEASE ACCOUNT FUND 28**

		\$7,304.61
BALANCE - JANUARY 1, 2018		
<b>RECEIPTS</b>		
COLLECTIONS	\$137,289.24	
VOIDS	112.48	137,464.85
INTEREST	63.13	\$144,769.46
<b>DISBURSEMENTS</b>		
INMATES	\$30,065.11	
COMMISSARY	14,303.24	
WC TREASURER	0.00	
ELECTRONIC MONITORING	68,500.00	
COLLECTION	23,751.93	
DOMESTIC RELATIONS	286.56	
MAGISTRATE	219.90	
INMATES BANK PAYMENTS	0.00	137,254.39
MISCELLANEOUS/ WHIRLEY ACCT.	127.65	
		<u>\$7,515.07</u>
BALANCE - DECEMBER 31, 2018		

**WARREN PSCE PROGRAM(4-H)**

		\$23,324.36
January 1, 2018		
<b>RECEIPTS</b>		
DEPOSITS	30527.55	30527.55
		<u>\$53,851.91</u>
<b>DISTRIBUTION</b>		
REGISTRATION FEES	21577.46	
TRAVEL	1335.06	
SUPPLIES	4108.88	
EQUIPMENT	466.1	
TRANSFER	214.48	
MISC.	355.2	28057.18
		<u>28057.18</u>
December 31, 2018		<u>\$25,794.73</u>

**WARREN COUNTY AGRICULTURE EXTENTION ASSOCIATION (4-H)**

		\$791.25
January 1, 2018		
<b>RECEIPTS</b>		
WARREN COUNTY ALLOCATIONS	15816.78	15816.78
		<u>\$16,608.03</u>
<b>DISTRIBUTION</b>		
OFFICE EXPENSE	8385.62	
TRAVEL	4912.12	
PSCE TRANSFER	0	
INSURANCE	1356.30	
MISC.	659.84	15313.88
		<u>15313.88</u>
December 31, 2018		<u>\$1,294.15</u>

**PSCE 4-H DEVELOPMENT ACCOUNT**

		\$42,920.02
November 1, 2017		
<b>RECEIPTS</b>		
DEPOSITS	64350.26	64375.26
VOIDS	25	64375.26
		<u>\$107,295.28</u>
<b>DISTRIBUTION</b>		
MEMBER ACTIVITIES	35011.15	
ADULT ACTIVITIES	4858.75	
ADVERTISING	622	
UTILITIES	5135.18	
SUPPLIES	2235.2	
MISC.	11449.18	59311.46
		<u>59311.46</u>
November 1, 2018		
Note: their fiscal year is November 1 to November 1		<u>\$47,983.82</u>

**WARREN COUNTY DENTAL PLAN**

		\$5,834.02
BALANCE JANUARY 1, 2018		
<b>RECEIPTS</b>		\$96,894.62
<b>DISBURSEMENTS</b>		97983.77
		<u>\$4,744.87</u>
BALANCE DECEMBER 31, 2018		<u>\$4,744.87</u>

**HUMAN SERVICES ACCOUNTS**  
**FISCAL YEAR - JULY 1, 2017 TO JUNE 30, 2018**

**MENTAL HEALTH PROGRAM**

BALANCE - JULY 1, 2017		\$843,386.03
RECEIPTS		
FEDERAL	\$103,777.00	
STATE	877,939.48	
COUNTY	93,676.05	
INTER-PROGRAM	200,501.73	
NON-GOVERNMENTAL	1,556,789.69	
	2,832,683.95	2,832,683.95
		\$3,676,069.98
DISBURSEMENTS		3,254,353.27
BALANCE - JUNE 30, 2018		\$421,716.71

**INTELLECTUAL DISABILITIES**

BALANCE - JULY 1, 2017		\$144,738.59
RECEIPTS		
FEDERAL	\$39,503.00	
STATE	706,911.00	
COUNTY	49,312.25	
DHS INTER-PROGRAM	366,832.99	
NON-GOVERNMENTAL	366,251.62	
	1,528,810.86	1,528,810.86
		\$1,673,549.45
DISBURSEMENTS		1,467,326.78
BALANCE - JUNE 30, 2018		\$206,222.67

**MEGA WAIVER FUND**

BALANCE - JULY 1, 2017		\$28,553.11
RECEIPTS		
FEDERAL	\$101,835.00	
STATE	101,836.00	
COUNTY	0.00	
DHS INTERPROGRAM	4,682.56	
NON-GOVERNMENTAL	0.50	
	208,354.06	208,354.06
		\$236,907.17
DISBURSEMENTS		207,044.28
BALANCE - JUNE 30, 2018		\$29,862.89

**DRUG & ALCOHOL PROGRAM**

BALANCE - JULY 1, 2017		\$244,785.76
RECEIPTS		
FEDERAL	\$212,756.00	
STATE	299,349.00	
COUNTY	7,175.12	
DHS INTER-PROGRAM	10,891.72	
NON-GOVERNMENTAL	94,915.41	<u>625,087.25</u>
		\$869,873.01
DISBURSEMENTS		<u>630,993.26</u>
BALANCE - JUNE 30, 2018		<u><u>\$238,879.75</u></u>

**DHS COMMISSIONERS ACCOUNT**

BALANCE - JULY 1, 2017		\$2,083.68
RECEIPTS		
INTEREST		0.00
DISBURSEMENTS		0.00
BALANCE - JUNE 30, 2018		<u><u>\$2,083.68</u></u>

**HUMAN SERVICE DEVELOPMENT FUND**

BALANCE - JULY 1, 2017		\$17,933.89
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	0.20	<u>50,000.20</u>
		\$67,934.09
DISBURSEMENTS		49,110.73
BALANCE - JUNE 30, 2018		<u><u>\$18,823.36</u></u>

**WARREN COUNTY CHILDREN & YOUTH**

BALANCE - JULY 1, 2017		\$271,900.82
RECEIPTS		
FEDERAL	\$717,885.49	
STATE	2,033,728.00	
COUNTY	718,711.98	
DHS INTER-PROGRAM	81,200.37	
NON-GOVERNMENTAL	58,646.28	3,610,172.12
		<u>\$3,882,072.94</u>
DISBURSEMENTS		3,467,654.57
BALANCE - JUNE 30, 2018		<u><u>\$414,418.37</u></u>

**HUMAN SERVICES SPECIAL GRANTS**

BALANCE - JULY 1, 2017		\$20,867.77
RECEIPTS		
FEDERAL	\$65,770.17	
STATE	176,511.31	
COUNTY	72,526.84	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	30.08	314,838.40
		<u>\$335,706.17</u>
DISBURSEMENTS		327,398.86
BALANCE - JUNE 30, 2018		<u>\$8,307.31</u>

**EARLY INTERVENTION**

BALANCE - JULY 1, 2017		\$58,222.82
RECEIPTS		
FEDERAL	\$64,783.00	
STATE	496,290.00	
COUNTY	48,481.04	
INTER-PROGRAM	1,689.94	
NON-GOVERNMENTAL	7,005.10	618,249.08
		<u>\$676,471.90</u>
DISBURSEMENTS		565,098.80
BALANCE - JUNE 1, 2018		<u><u>\$111,373.10</u></u>

**HUMAN SERVICES GENERAL ACCOUNT**

BALANCE - JULY 1, 2017		\$210,503.33
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	992,464.44	
DHS INTERPROGRAM	4,253,712.78	
NON-GOVERNMENT	72,202.90	5,318,380.12
		<u>\$5,528,883.45</u>
DISBURSEMENTS		5,239,848.47
BALANCE - JUNE 30, 2018		<u><u>\$289,034.98</u></u>

**HUMAN SERVICES BLOCK GRANT**

BALANCE - JULY 1, 2017		\$339,319.99
RECEIPTS		
FEDERAL	\$37,890.00	
STATE	517,864.58	
COUNTY	20,381.04	
DHS INTERPROGRAM	95,907.27	
NON-GOVERNMENT	52,088.57	724,131.46
		<u>\$1,063,451.45</u>
DISBURSEMENTS		710,075.54
BALANCE - JUNE 30, 2018		<u><u>\$353,375.91</u></u>

**WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS**

**WALTER V. HODGES FUND**

BALANCE - JANUARY 1, 2018 \$76,239.29

RECEIPTS

INTEREST/ DIVIDENDS	\$1,553.22	
CAPITAL GAIN	\$5,469.78	
DEPOSITS	\$0.00	\$7,023.00
		<u>\$83,262.29</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$628.71	
CAPITAL LOSS	\$0.00	\$628.71
		<u>\$628.71</u>

BALANCE DECEMBER 31,2018 (COST) \$82,633.58

*UNREALIZED GAIN (LOSS)* (\$12,171.46)

BALANCE DECEMBER 31, 2018 (MARKET) \$70,462.12

PRINCIPAL	\$69,537.61	
INCOME	\$924.51	

**ROUSE ROAD FUND**

BALANCE JANUARY 1, 2018 \$110,539.70

RECEIPTS

INTEREST/DIVIDENDS	\$2,267.71	
CAPITAL GAIN	\$8,066.75	
DEPOSITS	\$0.00	\$10,334.46
		<u>\$120,874.16</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$911.19	
CAPITAL LOSS	\$0.00	\$911.19
		<u>\$911.19</u>

BALANCE DECEMBER 31,2018 (COST) \$119,962.97

*UNREALIZED GAIN (LOSS)* (\$17,949.19)

BALANCE DECEMBER 31, 2018 (MARKET) \$102,013.78

PRINCIPAL	\$100,657.26	
INCOME	\$1,356.52	

**ROUSE POOR FUND**

BALANCE JANUARY 1, 2018		<u>\$1,289,087.24</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$25,814.58	
CAPITAL GAIN	\$91,795.94	
DEPOSITS	\$0.00	\$117,610.52
		<u>\$1,406,697.76</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$59,443.20	
FIDUCIARY FEES	\$10,430.01	
CAPITAL LOSS	\$0.00	\$69,873.21
		<u>\$1,336,824.55</u>
BALANCE DECEMBER 31,2018 (COST)		\$1,336,824.55
UNREALIZED GAIN (LOSS)		<u>(\$202,959.95)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$1,133,864.60</u>
PRINCIPAL	\$1,177,923.23	
INCOME	(\$44,058.63)	

**MARY LOUISE AVERILL FUND**

BALANCE JANUARY 1, 2018		<u>\$11,678.03</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$237.92	
CAPITAL GAIN	\$837.84	
DEPOSITS	\$0.00	\$1,075.76
		<u>\$12,753.79</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$96.31	
CAPITAL LOSS	\$0.00	\$96.31
		<u>\$12,657.48</u>
BALANCE DECEMBER 31,2018 (COST)		\$12,657.48
UNREALIZED GAIN (LOSS)		<u>(\$1,864.38)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$10,793.10</u>
PRINCIPAL	\$10,651.49	
INCOME	\$141.61	

**OTTO G. KNOPF FUND**

BALANCE JANUARY 1, 2018		<u>\$69,720.91</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$1,401.75	
CAPITAL GAIN	\$4,933.72	
DEPOSITS	\$0.00	<u>\$6,335.47</u>
		\$76,056.38
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$1,000.00	
FIDUCIARY FEES	\$568.02	
CAPITAL LOSS	\$0.00	<u>\$1,568.02</u>
BALANCE DECEMBER 31,2018 (COST)		\$74,488.36
UNREALIZED GAIN (LOSS)		<u>(\$10,980.82)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$63,507.54</u>
PRINCIPAL	\$60,141.84	
INCOME	\$3,365.70	

**LEVI SMITH FUND**

BALANCE JANUARY 1, 2018		<u>\$51,524.68</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$1,049.71	
CAPITAL GAIN	\$3,696.63	
DEPOSITS	\$0.00	<u>\$4,746.34</u>
		\$56,271.02
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$424.90	
CAPITAL LOSS	\$0.00	<u>\$424.90</u>
BALANCE DECEMBER 31,2018 (COST)		\$55,846.12
UNREALIZED GAIN (LOSS)		<u>(\$8,225.82)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$47,620.30</u>
PRINCIPAL	\$46,995.49	
INCOME	\$624.81	

**OTIS F. HOFFMAN FUND**

BALANCE JANUARY 1, 2018		<u>\$999,982.64</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$19,977.50	
CAPITAL GAIN	\$70,266.42	
DEPOSITS	\$15,078.93	<u>\$105,322.85</u>
		\$1,105,305.49
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$46,451.80	
FIDUCIARY FEES	\$8,114.69	
CAPITAL LOSS	\$0.00	<u>\$54,566.49</u>
BALANCE DECEMBER 31,2018 (COST)		\$1,050,739.00
UNREALIZED GAIN (LOSS)		<u>(\$155,930.71)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$894,808.29</u>
PRINCIPAL	\$914,318.35	
INCOME	<u>(\$19,510.06)</u>	

**EZRA TRIM FUND**

BALANCE JANUARY 1, 2018		<u>\$92,560.92</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$1,848.38	
CAPITAL GAIN	\$6,503.97	
DEPOSITS	\$0.00	<u>\$8,352.35</u>
		\$100,913.27
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$2,000.00	
FIDUCIARY FEES	\$749.42	
CAPITAL LOSS	\$0.00	<u>\$2,749.42</u>
BALANCE DECEMBER 31,2018 (COST)		\$98,163.85
UNREALIZED GAIN (LOSS)		<u>(\$14,477.19)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$83,686.66</u>
PRINCIPAL	\$84,587.70	
INCOME	<u>(\$901.04)</u>	

**JH DEFREES DISCRETIONARY FUND**

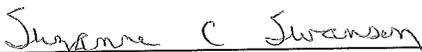
BALANCE JANUARY 1, 2018		<u>\$109,002.24</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,117.95	
CAPITAL GAINS	\$7,444.14	
DEPOSITS	\$0.00	\$9,562.09
		<u>\$118,564.33</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$5,500.00	
FIDUCIARY FEES	\$860.72	
CAPITAL LOSS	\$0.00	\$6,360.72
		<u>\$112,203.61</u>
BALANCE DECEMBER 31,2018 (COST)		\$112,203.61
UNREALIZED GAIN (LOSS)		<u>(\$16,577.06)</u>
BALANCE DECEMBER 31, 2018 (MARKET)		<u>\$95,626.55</u>
PRINCIPAL	\$99,869.32	
INCOME	(\$4,242.77)	

WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2018

TO: The Honorable Maureen A. Skerda, President Judge of the Court of Common Pleas,  
of the County of Warren, Pennsylvania 16365

We, the undersigned Auditors of Warren County represent:

That in pursuance of the Act of Assembly No. 130, entitled "An Act relating to the Counties of the third and eighth class (inclusive) known as the County Code, approved August 9, 1955," met in the Courthouse in Warren, Pennsylvania, January 2, 2019 and audited the several accounts of the County Commissioners, County Treasurer, District Judges, Sheriff, Register of Wills, Recorder of Deeds, Clerk of Orphans Court, Domestic Relations, Probation, Department of Human Services, Warren County Rouse Home accounts and made a financial report to the Commonwealth of Pennsylvania as required by law and the following is a true and correct statement of these accounts to the best of our knowledge, information and belief.....

  
\_\_\_\_\_  
Suzanne C. Swanson

  
\_\_\_\_\_  
Richard J. Hutley

  
\_\_\_\_\_  
Heleena A. Swanson

Signed this day of     KIN     2019



My Commission Expires on the  
First Monday of January, 2022