

WARREN COUNTY



AUDITORS REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019

COUNTY AUDITORS

SUZANNE SWANSON, RICHARD HUTLEY, HELEENA SWANSON

WARREN COUNTY ELECTED AUDITORS REPORT
AUDIT PERIOD 1/1/2019 - 12/31/2019

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WARREN COUNTY
GENERAL FUND BALANCE SHEET
2019 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
CHECKING	2,953,778.99	1,794,653.45
PAYROLL CASH	2,196.11	44,941.32
PHARE GRANTS - SAVINGS ACCT.	0.00	0.00
CNB RESERVE ACCOUNT	449,326.17	197,573.12
CNB SHALE GAS LEGACY - BRIDGE IMP.	0.00	180,377.78
CNB SHALE GAS - OPEN SPACE	0.00	106,232.06
HAVA Title II	3.02	52,879.78
PRISON COMMISSARY CASH	137,478.85	274,932.64
DENTAL CASH	5,245.83	5,245.83
EMERGENCY SERVICES GRANT	0.00	0.01
COG FIRE SERVICES	0.00	30.36
PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	1,000.00	1,000.00
UNDEPOSITED FUNDS	55,262.17	137,780.48
ACCOUNTS RECEIVABLE	359,231.98	359,411.57
ACCOUNTS RECEIVABLE- UNBILLED	1,276,625.00	1,276,625.00
DUE TO/ FROM LIQUID FUELS FUNDS	(387,547.41)	(37,618.13)
PREPAID EXPENSES	0.00	0.00
LOANS RECEIVABLE	0.00	450,000.00
TOTAL ASSETS	\$4,852,600.71	\$4,844,065.27
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$7,720.97	\$180,367.32
ACCRUED PAYROLL	790,993.11	186,302.13
FICA TAX PAYABLE	29,504.62	(14,593.23)
TOTAL LIABILITIES	828,218.70	352,076.22
CHANGE IN NET ASSETS	1,050,722.12	30,123.89
FUND BALANCE- JANUARY 1,	4,284,115.03	3,956,053.93
ADJUSTED FUND BALANCE	5,334,837.15	3,986,177.82
TOTAL LIABILITIES AND FUND BALANCE	\$6,163,055.85	\$4,338,254.04

WARREN COUNTY
GENERAL FUND REVENUES
JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
31100 CURRENT REAL ESTATE	\$9,479,269.67	\$9,450,000.00	\$29,269.67
31110 PRIOR YEARS BY COLLECTOR	0.00	0.00	\$0.00
31120 DELINQUENT	837,245.19	800,000.00	\$37,245.19
31910 PENALTIES & INTEREST	56,034.73	50,000.00	\$6,034.73
31200 DEBT SERVICE CURRENT	28.44	0.00	\$28.44
31220 DEBT SERVICE DELINQUENT	42,767.63	30,000.00	\$12,767.63
TOTAL TAXES	\$10,415,345.66	\$10,330,000.00	\$85,345.66
<u>LICENSES & PERMITS</u>			
32100 BINGO	\$1,540.00	\$1,500.00	\$40.00
32101 SMALL GAMES OF CHANCE	12,175.00	12,100.00	75.00
32102 PRIVATE INVESTIGATOR LICENSE	0.00	0.00	0.00
32200 PISTOL PERMITS	132.00	72.00	60.00
32201 PLANNING & ZONING	9,515.00	10,000.00	(485.00)
TOTAL LICENSES & PERMITS	\$23,362.00	\$23,672.00	(\$310.00)

<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	160,421.50	130,000.00	30,421.50
33124 EMERGENCY MANAGEMENT	92,186.00	88,000.00	4,186.00
33125 PLANNING & ZONING	0.00	70,000.00	(70,000.00)
33126 JUVENILE PROBATION	33,386.94	50,750.00	(17,363.06)
33127 HOMELESS ASSISTANCE	0.00	0.00	0.00
33128 HIGHWAY SAFETY	14,432.24	14,000.00	432.24
33129 TEFAP-DONATED FOOD GRANT	4,920.24	4,000.00	920.24
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	0.00	37,000.00	(37,000.00)
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	9,805.95	9,000.00	805.95
33152 FEDERAL LANDS	286,994.00	270,000.00	16,994.00
33155 SECURE RURAL SCHOOLS (CFDA 10.665)	526,468.31	500,000.00	26,468.31
33156 MISCELLANEOUS REVENUE	52,424.00	0.00	52,424.00
33160 HAZARD MITIGATION GRANT	0.00	0.00	0.00
33190 HAZARDOUS MATERIALS	0.00	0.00	0.00
TOTAL FEDERAL	\$1,181,039.18	\$1,172,750.00	\$8,289.18
<u>STATE</u>			
33210 HAVA- ELECTIONS GRANT	0.00	0.00	0.00
33211 TRANSIT AUTHORITY	\$160,421.50	\$130,000.00	\$30,421.50
33212 HOMELESS ASSISTANCE PROGRAM	43,544.00	58,000.00	(14,456.00)
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	0.00	1,500.00	(1,500.00)
33221 ADULT PROBATION	394,401.18	325,000.00	69,401.18
33222 JUVENILE PROBATION	93,998.00	93,000.00	998.00
33223 VICTIM WITNESS	0.00	0.00	0.00
33224 COMM OF PA. COURTS	77,003.00	81,000.00	(3,997.00)
33225 HSDF - ORPHANS COURT	1,200.00	0.00	1,200.00
33226 MUNICIPAL RECYCLING	0.00	0.00	0.00
33229 PLANNING & ZONING	0.00	0.00	0.00
33230 ACT 122 - CORONER	3,780.23	4,000.00	(219.77)
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	0.00	0.00
33235 COURT INTERPRETER SERV. REIM	0.00	0.00	0.00
33237 KEYSTONE GRANT -STATE PASS THRU LIBRARY	0.00	0.00	0.00
33238 AOPC GRANT	0.00	0.00	0.00
33242 GAME COMMISSION LANDS	46,034.49	45,000.00	1,034.49
33251 PUBLIC UTILITY REALTY TAX	9,755.19	10,000.00	(244.81)
33252 STATE TAX EQUALIZATION	0.00	0.00	0.00
33253 STATE FORESTRY LANDS	200.82	100.00	100.82
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	42,930.81	30,000.00	12,930.81
33258 SHALE GAS LEGACY- BRIDGE IMPROVEMENT	71,628.62	50,000.00	21,628.62
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	0.00	2,500.00	(2,500.00)
33902 MDIT	0.00	0.00	0.00
TOTAL STATE	\$944,897.84	\$830,100.00	\$114,797.84
TOTAL INTERGOVERNMENTAL REVENUES	\$2,125,937.02	\$2,002,850.00	\$123,087.02

<u>MISCELLANEOUS REVENUES</u>		ACTUAL	BUDGET	OVER (UNDER)
<u>INTEREST EARNINGS</u>				
36101	GENERAL ACCOUNT	\$3,256.18	\$1,000.00	\$2,256.18
36102	SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00
36103	TAX CLAIM	784.16	0.00	784.16
36104	MISCELLANEOUS	678.72	500.00	178.72
36105	PROTHONOTARY & CLERK OF COURTS	97.69	0.00	97.69
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	71.14	0.00	71.14
36111	ERIE INTEREST	3,474.05	3,000.00	474.05
36112	COMMISSARY NWSB	0.00	0.00	0.00
	TOTAL INTEREST	\$8,361.94	\$4,500.00	\$3,861.94
36203	<u>RENT & ROYALTIES</u>	\$24.00	\$0.00	\$24.00
<u>CONTRIBUTIONS & DONATIONS</u>				
36702	YOUTH COURT	0.00	0.00	0.00
36900	MISCELLANEOUS	93.50	0.00	93.50
	TOTAL CONTRIBUTIONS	\$93.50	\$0.00	\$93.50
TOTAL MISCELLANEOUS REVENUES		\$8,479.44	\$4,500.00	\$3,979.44
<u>OTHER FINANCING SOURCES</u>		ACTUAL	BUDGET	OVER (UNDER)
36910	RESTITUTION	\$1,318.66	\$0.00	\$1,318.66
39100	SALE OF FIXED ASSETS	6,605.64	10,000.00	(3,394.36)
39250	HOFFMAN FUNDS FOR CHILDREN & YOUTH	46,464.48	44,000.00	2,464.48
39300	REIMBURSEMENTS	0.00	0.00	0.00
<u>REFUNDS PRIOR YEAR EXPENSES:</u>				
39350	911 PHONE COSTS	0.00	0.00	0.00
39370	DA 65% SALARY	116,544.35	116,000.00	544.35
39401	DOMESTIC RELATIONS	192,750.00	0.00	192,750.00
39406	REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
39500	TAX ANTICIPATION NOTE	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES		\$363,683.13	\$170,000.00	\$193,683.13
TOTAL REVENUES		\$15,261,936.06	\$14,765,722.00	\$496,214.06
ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE		4,284,115.03		
TOTAL AVAILABLE		\$19,546,051.09		

WARREN COUNTY

GENERAL FUND DISBURSEMENTS 2019

PLEASE NOTE: MOST DEPARTMENTS HAD HEALTH INS. (EXCEPT AUDITORS DEPT. WE HAVEN'T HAD HEALTH INSURANCE FOR 9 YEARS), YOUR DEPTS. ARE NO LONGER CHARGED HEALTH INS. THAT IS WHY MANY DEPARTMENTS HAVE LOWER BUDGETS. ALL INS. IS CHARGED TOGETHER.

<u>COMMISSIONERS BUDGET - 400</u>		\$340,106.00
ELECTED	\$164,936.25	
CHIEF CLERK	46,000.92	
VEHICLE LEASE, LOBBYIST & LEGAL & MARKETING	18,275.11	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
S.S. & OTHER OPERATING EXPENSES	51,966.96	281,179.24
UNDER(OVER) BUDGET		<u>\$58,926.76</u>
<u>SOLICITOR/LEGAL FEES BUDGET - 401</u>		\$75,000.00
LEGAL FEES		96,423.40
UNDER(OVER) BUDGET		<u>(\$21,423.40)</u>
<u>FISCAL DEPARTMENT BUDGET - 410</u>		\$191,046.00
WAGES & SOCIAL SECURITY	\$149,761.27	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	13,123.20	162,884.47
UNDER(OVER) BUDGET		<u>\$28,161.53</u>
<u>INDEPENDENT AUDIT BUDGET - 411</u>		\$39,275.00
PROFESSIONAL SERVICE AGREEMENT		38,505.00
UNDER (OVER) BUDGET		<u>\$770.00</u>
<u>HUMAN RESOURCES BUDGET - 415</u>		\$82,015.00
WAGES & SOCIAL SECURITY	\$ 44,433.27	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	\$ 36,118.84	80,552.11
UNDER (OVER) BUDGET		<u>\$1,462.89</u>
<u>COURTHOUSE BLDG. & GROUNDS BUDGET - 420</u>		\$216,640.00
WAGES & SOCIAL SECURITY	\$54,945.49	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHERS OPERATING EXPENSES	122,805.70	177,751.19
UNDER (OVER) BUDGET		<u>\$38,888.81</u>
<u>HISTORICAL BLDG. & GROUNDS BUDGET - 421</u>		\$5,000.00
OTHER OPERATING EXPENSES	\$0.00	
SUBSIDIES	5,000.00	5,000.00
UNDER (OVER) BUDGET		<u>\$0.00</u>

<u>WAREHOUSE BLDG. & GROUNDSW BUDGET - 422</u>		\$11,350.00
OTHER OPERATING EXPENSES		<u>11,350.00</u>
UNDER (OVER) BUDDGET		<u>\$0.00</u>
<u>HICKORY ST. BLDG. & GROUNDS BUDGET - 424</u>		\$8,550.00
OTHER OPERATING EXPENSES	12,621.46	
REIMBURSEMENTS	<u>(50,901.82)</u>	<u>(38,280.36)</u>
UNDER (OVER) BUDGET		<u>\$46,830.36</u>
<u>ROUSE ANNEX BUDGET - 425</u>		\$94,700.00
RENTALS	\$55,000.00	
OTHER	<u>32,351.63</u>	<u>87,351.63</u>
UNDER(OVER) BUDGET		<u>\$7,348.37</u>
<u>COPY ROOM BUDGET - 431</u>		(\$3,000.00)
OTHER OPERATING EXPENSES		<u>(9,730.73)</u>
UNDER (OVER) BUDGET		<u>\$6,730.73</u>
<u>INFORMATION TECHNOLOGY BUDGET - 432</u>		\$146,500.00
OTHER OPERATING EXPENSES		<u>127,713.26</u>
UNDER (OVER) BUDGET		<u>\$18,786.74</u>
<u>ELECTIONS BUDGET - 700</u>		\$147,962.00
WAGES & SOCIAL SECURITY	\$47,426.34	
OTHER OPERATING EXPENSES	82,978.63	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	<u>0.00</u>	<u>130,404.97</u>
UNDER(OVER) BUDGET		<u>\$17,557.03</u>
<u>AUDITORS BUDGET - 710</u>		\$95,797.00
ELECTED	\$75,473.59	
SOCIAL SECURITY & COMMUTE MILES	9,045.47	
OTHER OPERATING EXPENSES	<u>4,744.85</u>	<u>89,263.91</u>
UNDER (OVER) BUDGET		<u>\$6,533.09</u>
<u>TAX ASSESSMENT TAX ASSESSORS BUDGET - 720</u>		\$267,192.00
WAGES & SOCIAL SECURITY	\$187,336.19	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	36,340.19	
VEHICLE LEASE	7,038.63	
REIMBURSEMENTS	<u>(1,319.98)</u>	<u>229,395.03</u>
UNDER(OVER) BUDGET		<u>\$37,796.97</u>

<u>TAX COLLECTORS BUDGET - 730</u>		\$111,202.00
ELECTED	\$66,274.19	
SOCIAL SECURITY	5,134.53	
OTHER OPERATING EXPENSES	11,603.64	83,012.36
		<u>83,012.36</u>
UNDER(OVER) BUDGET		<u>\$28,189.64</u>
<u>TAX CLAIM BUREAU BUDGET - 731</u>		\$220,030.00
WAGES & SOCIAL SECURITY	61,755.42	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
OTHER OPERATING EXPENSES	158,274.58	220,030.00
		<u>220,030.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>TREASURER BUDGET - 740</u>		\$106,750.00
ELECTED	\$53,245.00	
DEPUTIES WAGES & SOCIAL SECURITY	35,504.09	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
OTHER OPERATING EXPENSES	4,990.87	93,739.96
		<u>93,739.96</u>
UNDER(OVER) BUDGET		<u>\$13,010.04</u>
<u>RECORDER OF DEEDS BUDGET - 750</u>		\$104,052.00
ELECTED	\$56,382.50	
DEPUTIES, SOCIAL SECURITY & LONGEVITY	27822.23	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
OTHER OPERATING EXPENSES	15141.90	99,346.63
		<u>99,346.63</u>
UNDER (OVER) BUDGET		<u>\$4,705.37</u>
<u>REGISTER OF WILLS - 751</u>		\$40,371.00
WAGES & BENEFITS	\$26,422.28	
LIFE INS. & HEALTH INS, DENTAL INS.	\$0.00	
OTHER OPERATING EXPENSES	7,954.33	34,376.61
		<u>34,376.61</u>
UNDER(OVER) BUDGET		<u>\$5,994.39</u>
<u>PLANNING & ZONING BUDGET - 760</u>		\$192,461.00
WAGES & SOCIAL SECURITY	\$153,190.03	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	30,623.49	183,813.52
		<u>183,813.52</u>
UNDER (OVER) BUDGET		<u>\$8,647.48</u>
TOTAL GENERAL GOVERNMENT EXPENSES		<u>\$2,184,082.20</u>
<u>COURT OF COMMON PLEAS BUDGET - 500</u>		\$327,702.00
ELECTED	\$0.00	
BENEFITS	170,695.07	
OTHER OPERATING SERVICES	127,768.63	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
REIMBURSEMENTS	(31,127.79)	267,335.91
		<u>267,335.91</u>
UNDER (OVER) BUDGET		<u>\$60,366.09</u>

<u>LAW LIBRARY BUDGET - 501</u>		\$30,500.00
OPERATING EXPENSES		<u>39,166.33</u>
UNDER (OVER) BUDGET		<u>(\$8,666.33)</u>
<u>WARREN DISTRICT JUSTICES BUDGET - 522</u>		\$87,256.00
CLERICAL & SOCIAL SECURITY	\$58,144.42	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	<u>20,375.12</u>	<u>78,519.54</u>
UNDER (OVER) BUDGET		<u>\$8,736.46</u>
<u>CONEWANGO DISTRICT JUSTICES BUDGET - 523</u>		\$90,628.00
CLERICAL & SOCIAL SECURITY	\$60,587.08	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	<u>22,228.53</u>	<u>82,815.61</u>
UNDER (OVER) BUDGET		<u>\$7,812.39</u>
<u>YOUNGSHIRE DISTRICT JUSTICES BUDGET - 525</u>		\$73,922.00
CLERICAL & SOCIAL SECURITY	\$54,114.34	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	<u>18,529.16</u>	<u>72,643.50</u>
UNDER (OVER) BUDGET		<u>\$1,278.50</u>
<u>CENTRAL COURT 528</u>		\$550.00
OTHER OPERATING EXPENSES		<u>16.34</u>
UNDER (OVER) BUDGET		<u>\$533.66</u>
<u>COURT HEARING OFFICER BUDGET - 530</u>		\$115,318.00
CLERICAL & SOCIAL SECURITY	\$101,014.21	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	<u>6,312.86</u>	<u>107,327.07</u>
UNDER (OVER) BUDGET		<u>\$7,990.93</u>
<u>DISTRICT ATTORNEY BUDGET - 540</u>		\$496,365.00
ELECTED	\$175,177.00	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	246,507.40	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
OTHER OPERATING EXPENSES	<u>44,308.77</u>	<u>465,993.17</u>
UNDER (OVER) BUDGET		<u>\$30,371.83</u>

<u>PROTHONOTARY BUDGET - 541</u>		\$244,592.00
ELECTED	\$51,550.63	
DEPUTIES & SOCIAL SECURITY	69,756.80	
OTHER OPERATING EXPENSES	34,572.57	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	\$155,880.00
UNDER (OVER) BUDGET		<u>\$88,712.00</u>
<u>PUBLIC DEFENDER BUDGET - 550</u>		\$175,752.00
WAGES & SOCIAL SECURITY	\$157,901.74	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	7,626.47	165,528.21
UNDER (OVER) BUDGET		<u>\$10,223.79</u>
<u>VICTIM WITNESS BUDGET - 560</u>		\$23,200.00
WAGES	\$22,000.00	
OTHER OPERATING EXPENSES	1,200.00	23,200.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>ADULT PROBATION - 570</u>		\$713,477.00
WAGES & SOCIAL SECURITY	\$499,565.56	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	48,553.66	
RENTALS	(24,237.36)	
GRANTS	189,595.14	713,477.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>DUI PROGRAM - 572</u>		\$0.00
BENEFITS	\$0.00	
OFFICE SUPPLIES	0.00	0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>COLLECTIONS OFFICE - 574</u>		\$84,294.00
WAGES & SOCIAL SECURITY	\$71,824.22	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	5,625.41	77,449.63
UNDER (OVER) BUDGET		<u>\$6,844.37</u>
<u>CENTRAL BOOKING - 575</u>		\$18,412.00
WAGES & BENEFITS	\$9,110.20	
OTHER OPERATING EXPENSES	267.80	9,378.00
UNDER(OVER) BUDGET		<u>\$9,034.00</u>
<u>JUVENILE PROBATION- 580</u>		\$457,711.00
WAGES & SOCIAL SECURITY	\$392,291.77	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	17,258.17	
VEHICLE LEASE	7,011.17	
GRANTS	378.01	416,939.12
UNDER (OVER) BUDGET		<u>\$40,771.88</u>

<u>MDIT - 902</u>		\$0.00
OFFICE SUPPLIES	\$0.00	
TRAINING	0.00	\$0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>DUI - 960</u>		\$47,554.00
WAGES & BENEFITS	(\$31,195.07)	
OTHER OPERATING EXPENSES	0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
CAPITAL EXPENSES & LEASING	0.00	(31,195.07)
UNDER(OVER) BUDGET		<u>\$16,358.93</u>
<u>DRUG TASKFORCE - 965</u>		\$0.00
WAGES & BENEFITS	\$0.00	
REIMBURSEMENTS	0.00	0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES		<u>\$2,644,474.36</u>
<u>SHERIFF - 600</u>		\$861,717.00
ELECTED	\$53,243.40	
DEPUTIES WAGES & SOCIAL SECURITY	638,887.23	
OTHER OPERATING EXPENSES	157,179.89	
HOSPITAL, PRESCRIPTIONS, DENTAL & LIFE INS.	0.00	
REIMBURSEMENTS	0.00	849,310.52
UNDER(OVER) BUDGET		<u>\$12,406.48</u>
<u>DAM PATROL - 601</u>		\$8,612.00
WAGES & BENEFITS		5,337.91
OVER(UNDER) BUDGET		<u>\$3,274.09</u>
<u>SCHOOL RESOURCE OFFICER- 603</u>		\$54,825.00
WAGES & BENEFITS		49,549.15
OVER(UNDER) BUDGET		<u>5,275.85</u>
<u>PRISON COMMISSARY - 605</u>		\$29,150.00
OPERATING EXPENSES	(\$17,230.94)	
REIMBURSEMENTS	0.00	(17,230.94)
OVER(UNDER) BUDGET		<u>\$46,380.94</u>
<u>JAIL - 620</u>		\$2,653,610.00
WAGES & SOCIAL SECURITY	\$1,807,715.31	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
PROFESSIONAL SERVICES	246,009.34	
OTHER OPERATING EXPENSES	392,381.77	2,446,106.42
UNDER(OVER) BUDGET		<u>\$207,503.58</u>

<u>CORONER - 650</u>		\$44,975.00
ELECTED	\$20,514.91	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
OTHER OPERATING EXPENSES	16,514.82	37,029.73
		<u>37,029.73</u>
UNDER(OVER) BUDGET		<u>\$7,945.27</u>
<u>ENVIRONMENTAL RESOURCES - 660</u>		\$26,000.00
BLACK FLY STUDY	20,000.00	20,000.00
		<u>20,000.00</u>
UNDER (OVER) BUDGET		<u>\$6,000.00</u>
<u>EMERGENCY MANAGEMENT - 661</u>		\$149,544.00
WAGES & SOCIAL SECURITY	\$109,947.66	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	16,709.05	126,656.71
		<u>126,656.71</u>
UNDER (OVER) BUDGET		<u>\$22,887.29</u>
<u>HAZMAT - 662</u>		\$0.00
OPERATING EXPENSES	\$0.00	0.00
		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>911 EMERGENCY SYSTEM - 663</u>		\$626,586.00
WAGES & SOCIAL SECURITY	\$564,117.84	
OTHER OPERATING EXPENSES	(57,819.39)	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	506,298.45
		<u>506,298.45</u>
UNDER (OVER) BUDGET		<u>\$120,287.55</u>
<u>RAINBOW DISPATCHING - 664</u>		\$0.00
BENEFITS		0.00
		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>EMERGENCY MEDICAL SERVICES - 670</u>		\$0.00
PROFESSIONAL SERVICES	\$0.00	
OTHER OPERATING EXPENSES	0.00	0.00
		<u>0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL PUBLIC SAFETY EXPENSES		<u>4,023,057.95</u>
<u>SOLID WASTE - 962</u>		\$0.00
BENEFITS		\$0.00
		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL SOLID WASTE EXPENSES		<u>\$0.00</u>

<u>VETERANS AFFAIRS - 770</u>		\$100,629.00
WAGES & SOCIAL SECURITY	\$68,083.64	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	24,427.66	92,511.30
UNDER (OVER) BUDGET		<u>\$8,117.70</u>
<u>HUMANE SOCIETY - 800</u>		\$2,500.00
CONTRIBUTIONS		2,500.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>PUBLIC WORKS - 801</u>		\$0.00
OPERATING EXPENSES	\$294,521.05	
GRANTS	0.00	294,521.05
UNDER(OVER) BUDGET		<u>(\$294,521.05)</u>
<u>HIGHWAYS & BRIDGES - 802</u>		\$0.00
BRIDGE INSPECTIONS	\$155,846.43	
ADMINISTRATIVE COSTS	105.90	\$155,952.33
UNDER(OVER) BUDGET		<u>(\$155,952.33)</u>
<u>HUMAN SERVICES - 810</u>		\$1,012,347.00
EARLY INTERVENTION ALLOCATION	\$25,704.11	
CHILDREN & YOUTH ALLOCATION	490,185.08	
DRUG & ALCOHOL ALLOCATION	3,387.73	
MENTAL HEALTH ALLOCATION	70,498.45	
MENTAL RETARDATION ALLOCATION	4,626.27	
SPECIAL GRANTS	42,952.98	
REIMBURSEMENTS	(16,105.20)	621,249.42
UNDER (OVER) BUDGET		<u>\$391,097.58</u>
<u>TRANSIT AUTHORITY - 832</u>		\$37,025.00
SUBSIDIES	37,025.00	
REIMBURSEMENTS	0.00	37,025.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>DOMESTIC RELATIONS - 964</u>		\$0.00
WAGES & SOCIAL SECURITY	(2,244.94)	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
POSTAGE	2244.94	0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>TOTAL HEALTH AND WELFARE EXPENSES</u>		<u>\$1,203,759.10</u>

<u>RECREATION AUTHORITY - 780</u>		\$0.00
BENEFITS	\$0.00	
OTHER OPERATING EXPENSES	0.00	0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>WARREN FOREST HI-ED COUNCIL - 833</u>		\$2,000.00
GRANTS		<u>2,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>WARREN COUNTY PUBLIC LIBRARY - 860</u>		\$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
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>WARREN COUNTY FAIR- 870</u>		\$5,000.00
SUBSIDIES	5,000.00	<u>\$5,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL CULTURE & RECREATION EXPENSES		<u><u>\$237,000.00</u></u>
<u>NATIONAL FOREST - 445</u>		\$0.00
ALLOTMENT		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>AGRICULTURAL EXT - 820</u>		\$67,604.00
WAGES & SOCIAL SECURITY	\$0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHER OPERATING EXPENSES	45,420.78	
SUBSIDIES	14,600.00	60,020.78
UNDER(OVER) BUDGET		<u>\$7,583.22</u>
<u>SOIL CONSERVATION - 821</u>		\$45,000.00
OPERATING EXPENSES	\$5,000.00	
SUBSIDIES	40,000.00	45,000.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>SOIL CONSERVATION - 961</u>		\$0.00
WAGES & PROFESSIONAL STAFF & SOCIAL SECURITY	\$0.00	0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
TOTAL CONSERVATION EXPENSES		<u><u>\$105,020.78</u></u>
<u>COMMUNITY DEVELOPMENT - 850</u>		\$0.00
GRANTS	0.00	
SUBSIDIES	0.00	0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>

<u>NORTHWEST PLANNING/DEVELOPMENT - 852</u>		\$2,597.00
ASSOCIATION DUES/EXPENSE	2,597.00	\$2,597.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>URBAN REDEVELOPMENT - 853</u>		\$0.00
GRANTS	42,178.00	42,178.00
UNDER(OVER) BUDGET		<u>(\$42,178.00)</u>
TOTAL COMMUNITY & URBAN DEVELOPMENT EXPENSES		<u>\$44,775.00</u>
<u>EOC - 831</u>		\$30,000.00
GRANTS	\$0.00	0.00
UNDER(OVER) BUDGET		<u>\$30,000.00</u>
<u>TOURISM - 835</u>		\$0.00
ADMINISTRATIVE COSTS	\$0.00	
SUBSIDIES	171,490.55	171,490.55
UNDER(OVER) BUDGET		<u>(\$171,490.55)</u>
<u>WARREN COUNTY CHAMBER BUSINESS & INDUSTRY - 851</u>		\$40,000.00
BRIDGES	\$0.00	
SUBSIDIES	40000.00	40,000.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
TOTAL ECONOMIC DEVELOPMENT EXPENSES		<u>\$211,490.55</u>
<u>TAX ANTICIPATION NOTE - 440</u>		\$42,650.00
EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90	
PRINCIPLE (DEBT SERVICE)	0.00	
INTEREST-TAN	15,753.61	
BANK FEES	172.02	26,871.53
UNDER(OVER)BUDGET		<u>\$15,778.47</u>
TOTAL DEBT SERVICE EXPENSES		<u>26,871.53</u>
<u>MISCELLANEOUS EXPENSE - 450</u>		\$2,260,000.00
EMPLOYEE BENEFITS	\$3,366,577.00	
HEALTH CARE EMPLOYEE CONTRABUTION	0.00	
RETIREMENT	554,298.99	
BANK CHARGES	0.00	
REIMBURSEMENTS	(1,133,556.31)	2,787,319.68
UNDER (OVER) BUDGET		<u>(\$527,319.68)</u>
<u>COUNTY LIABILITY & WC INSURANCE -460</u>		\$341,000.00
LIABILITY INSURANCE	\$219,421.09	
WORKMAN'S COMP.	135,564.00	
INDUSTRY APPRAISAL	0.00	
REIMBURSEMENTS(INSURANCE COST)	(35,648.91)	
MISCELLANEOUS-UNEMPLOYMENT COMP	10,646.78	329,982.96
UNDER (OVER) BUDGET		<u>\$11,017.04</u>

<u>MISCELLANEOUS EXPENDITURES - 470</u>		<u>\$44,000.00</u>
OFFICE EXPENSE	\$0.00	
GRANTS	211,647.70	
OTHER OPERATING EXPENSES	15,849.78	<u>227,497.48</u>
UNDER (OVER) BUDGET		<u>(\$183,497.48)</u>
TOTAL MISCELLANEOUS EXPENSES		<u>\$3,344,800.12</u>
<u>INTERFUND TRANSFERS - 480</u>		<u>(\$873,000.00)</u>
DOMESTIC RELATIONS	\$135,000.00	
OTHER	2,026.79	
911	(558,446.67)	
DHS HR SERVICES	(23,971.47)	
HOUSING TRUST FUND	44,803.17	
COUNTY RECORDS IMPROVEMENT FUNDS	7,954.00	
RECORDER OF DEEDS IMPROVEMENT FUND	11,931.00	
COURT ADMINISTRATION FEES	0.00	
GRANTS	0.00	<u>(380,703.18)</u>
UNDER (OVER) BUDGET		<u>(\$492,296.82)</u>
<u>PASS THRU FUNDS 490</u>		<u>\$837,058.00</u>
TAWC MEDICAL ASSIST - FED	\$130,000.00	
SAFETY GRANTS-DUI - FED	6,885.77	
TEFAP-SALVATION ARMY - FED	819.98	
TAWC MEDICAL ASSIST -STATE	130,000.00	
HOMELESS ASSIST - EOC - STATE	37,044.00	
HOMELESS ASSIST - SALVATION ARMY - STATE	6,500.00	
JOSEPH DEFREES ACCOUNT	(123.05)	
SOLID WASTE AUTHORITY - STATE	0.00	
SECURE RURAL SCHOOLS ALLOCATION	502,811.98	<u>813,938.68</u>
UNDER(OVER) BUDGET		<u>\$23,119.32</u>
<u>CAPITAL PROJECTS - 900</u>		<u>\$526,000.00</u>
PROFESSIONAL FEES	\$0.00	
SITE IMPROVEMENTS	0.00	
BUILDING IMPROVEMENTS	103,883.89	
MAJOR MACHINERY & EQUIPMENT	11,967.77	
MINOR MACHINERY & EQUIPMENT	0.00	
TRUCKS & AUTOMOBILES	5,419.94	
FURNITURE & FIXTURES	105.06	
COMPUTERS & EQUIPMENT	136,929.38	<u>258,306.04</u>
UNDER (OVER) BUDGET		<u>\$267,693.96</u>
TOTAL OTHER FINANCING USES EXPENSES		<u>\$691,541.54</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$14,716,873.13</u>
PLUS ENDING FUND BALANCE - DECEMBER 31, 2018		<u>4,284,115.03</u>
TOTAL EXPENDED & UNEXPENDED		<u>\$19,000,988.16</u>
THE 2019 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY		<u>\$1,714,141.10</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>		
400	COMMISSIONERS	\$58,926.76
410	FISCAL	\$28,161.53
420	COURTHOUSE BLDG. & GROUNDS	\$38,888.81
424	HICKORY ST. BUILDING & GROUNDS	\$46,830.36
425	ROUSE ANNEX	\$7,348.37
431	COPY ROOM	\$6,730.73
432	INFORMATION TECHNOLOGY	\$18,786.74
440	TAX ANTICIPATION NOTE	\$15,778.47
460	MISCELLANEOUS INSURANCE	\$11,017.04
490	PASS THRU FUNDS	\$23,119.32
500	COURT OF COMMON PLEAS	\$60,366.09
522	WARREN DISTRICT JUSTICES	\$8,736.46
523	CONEWANGO DISTRICT JUSTICES	\$7,812.39
530	COURT HEARING OFFICER	\$7,990.93
540	DISTRICT ATTORNEY	\$30,371.83
541	PROTHONOTARY	\$88,712.00
550	PUBLIC DEFENDER	\$10,223.79
574	COLLECTIONS OFFICE	\$6,844.37
575	CENTRAL BOOKING	\$9,034.00
580	JUVENILE PROBATION	\$40,771.88
600	SHERIFF	\$12,406.48
603	SCHOOL RESOURCE OFFICER	\$5,275.85
605	PRISON COMMISSARY	\$46,380.94
620	JAIL	\$207,503.58
650	CORONER	\$7,945.27
660	ENVIRONMENTAL RESOURCES	\$6,000.00
661	EMERGENCY MANAGEMENT	\$22,887.29
663	911 EMERGENCY SYSTEM	\$120,287.55
700	ELECTIONS	\$17,557.03
710	AUDITORS	\$6,533.09
720	TAX ASSESSORS	\$37,796.97
730	TAX COLLECTORS	\$28,189.64
740	TREASURER	\$13,010.04
751	REGISTER OF WILLS	\$5,994.39
760	PLANNING & ZONING	\$8,647.48
770	VETERANS AFFAIRS	\$8,117.70
810	HUMAN SERVICES	\$391,097.58
820	AGRICULTURAL EXT.	\$7,583.22
831	EOC	\$30,000.00
900	CAPITAL PROJECTS	\$267,693.96
960	DUI	\$16,358.93
	ALL OTHER DEPARTMENTS	<u>\$12,024.51</u>
		1,805,743.37
 <u>DEPARTMENTS (OVER) BUDGET</u>		
401	SOLICITER	(\$21,423.40)
480	INTERFUND TRANSFERS	(\$492,296.82)
450	MISC EXPENSE	(\$527,319.68)
470	MISC EXPENDITURES	(\$183,497.48)
501	LAW LIBRARY	(\$8,666.33)
801	PUBLIC WORKS	(\$294,521.05)
802	HIGHWAYS & BRIDGES	(\$155,952.33)
835	TOURISM	(\$171,490.55)
853	URBAN REDEVELOPMENT	(\$42,178.00)
	ALL OTHER DEPARTMENTS	<u>\$0.00</u>
		(\$91,602.27)

\$1,714,141.10

THE 2018 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:

WARREN COUNTY CHECKING ACCOUNTS
2019

GENERAL ACCOUNT - FUND 01

BALANCE - JANUARY 1, 2019		\$3,264,148.00
RECEIPTS		
DA 65% reimbursement	\$116,544.35	
INCOME	15,137,029.77	
INTEREST	8,361.94	15,261,936.06
		<u>\$18,526,084.06</u>
DISBURSEMENTS		
CAPITAL PURCHASES (BUILDING IMP,EQUIPMENT,FURNITURE)	\$258,306.04	
INTEREST ON LOAN	15,753.61	
OTHER DISBURSEMENTS	13,937,154.29	14,211,213.94
		<u>\$4,314,870.12</u>
BALANCE - DECEMBER 31, 2019		<u>\$4,314,870.12</u>

WARREN COUNTY SPECIAL ACCOUNT

BALANCE - JANUARY 1, 2019		\$44,941.32
RECEIPTS		
DEPOSITS	7125900.43	\$7,125,900.43
		<u>\$7,170,841.75</u>
DISBURSEMENTS		
NET PAYROLL	\$7,168,645.64	\$7,168,645.64
		<u>\$2,196.11</u>
BALANCE - DECEMBER 31, 2019		<u>\$2,196.11</u>

LIQUID FUELS - FUND 04

BALANCE - JANUARY 1, 2019		\$30,935.11
RECEIPTS		
COMMONWEALTH OF PA	\$150,447.99	
FEDERAL BRIDGE INSPECTION	0.00	
VOIDS	0.00	
INTEREST	64.73	150,512.72
		<u>\$181,447.83</u>
DISBURSEMENTS		
BOROUGHES & TOWNSHIPS	173,031.43	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	105.90	
MISCELLANEOUS	0.00	173,137.33
		<u>\$8,310.50</u>
BALANCE - DEC 31, 2019		<u>\$8,310.50</u>

WARREN COUNTY DUI PROGRAM- FUND 06

BALANCE - JANUARY 1, 2019		\$98,616.11
RECEIPTS		
SOBRIETY GRANTS	\$848.23	
ADMINISTRATIVE FEES	139,485.41	
INTEREST	120.32	
MISCELLANEOUS	20,899.04	161,353.00
		<u>\$259,969.11</u>
DISBURSEMENTS		
PAYROLL/SOCIAL SECURITY	\$83,088.14	
TRAINING	1,462.85	
VEHICLES & GAS/OIL	33,792.00	
COMPUTERS/EQUIPMENT/SUPPLIES	8,431.57	
TRAVEL	14,166.05	
POSTAGE	90.89	
PROFESSIONAL SERVICES	6,479.07	
ASSOCIATION EXPENSES	500.00	
REIMBURSEMENTS	369.89	
CONFERENCE	11,819.54	
MISC OFFICE	4,849.48	
FAMILY SERVICES	14,544.46	
ADMIN COSTS	7,377.82	
MISCELLANEOUS	441.08	\$187,412.84
		<u>\$72,556.27</u>
BALANCE - DECEMBER 31, 2019		<u>\$72,556.27</u>

PROTHONOTARY AUTOMATION FEES FUND 08

BALANCE - JANUARY 1, 2019		\$12,622.42
RECEIPTS		
FEES	\$7,016.22	
VOIDS	0.00	
INTEREST	31.28	7,047.50
		<u>\$19,669.92</u>
DISBURSEMENTS		
PIRRELLO	\$4,741.69	
NATIONAL PRINTING	462.90	
BOLLINGER	773.38	
INFO COM	0.00	
STORAGE SOLUTIONS	0.00	
VENDOR	0.00	5,977.97
		<u>\$13,691.95</u>
BALANCE - DECEMBER 31, 2019		<u>\$13,691.95</u>

COUNTY RECORDS IMPROVEMENT FUND 09

BALANCE - JANUARY 1, 2019		\$8,830.64
RECEIPTS		
RECORDING FEES	\$8,291.00	
INTEREST	17.14	8,308.14
		<u>\$17,138.78</u>
DISBURSEMENTS		
	17,137.65	17,137.65
		<u>\$1.13</u>
BALANCE - DECEMBER 31, 2019		<u>\$1.13</u>

WARREN COUNTY HOUSING TRUST FUND - FUND 10

BALANCE - JANUARY 1, 2019		\$42,816.81
RECEIPTS		
RECORDING FEES	\$25,944.00	
INTEREST	59.59	26,003.59
		<hr/>
		\$68,820.40
DISBURSEMENTS		
TRANSFER TO GENERAL	\$12,409.13	
ROOF REPLACEMENTS	\$53,263.67	65,672.80
		<hr/>
BALANCE - DECEMBER 31, 2019		<u><u>\$3,147.60</u></u>

SMALL COMMUNITIES - FUND 11

BALANCE - JANUARY 1, 2019		\$5,535.89
RECEIPTS		
HUD	294,315.30	
REFUND FROM PROPERTIES SOLD	0.00	
INTEREST	24.99	\$294,340.29
		<hr/>
		299,876.18
DISBURSEMENTS		
STORMWATER PROJECT	\$30,948.74	
LEGAL FEES	223,318.19	
PROTHONATARY OFFICE (LEINS)	0.00	
EXCAVATING	39,500.00	
WARREN COUNTY	1,226.62	
TRANSFER TO GENERAL FUND	4,880.97	299,874.52
		<hr/>
BALANCE - DECEMBER 31, 2019		<u><u>\$1.66</u></u>

HAZARDOUS MATERIALS - FUND 14

BALANCE - JANUARY 1, 2019		\$9,082.35
RECEIPTS		
FEES	45,824.03	
HDI GLOBAL	0.00	
VOIDS	3,792.69	
GRANT MONEY	14,570.83	
REIMBURSEMENT	646.00	
INTEREST	48.87	64,882.42
		<hr/>
		\$73,964.77
DISBURSEMENTS		
INSURANCE	\$3,684.48	
EQUIPMENT	19,241.67	
SUBSCRIPTIONS & DUES	0.00	
OFFICE	1,362.10	
REPAIR	0.00	
TRAINING	1,864.76	
SERVICES	16,592.88	
UTILITIES	1,008.09	
TRANSFER TO GENERAL FUND	24,425.75	68,179.73
		<hr/>
BALANCE - DECEMBER 31, 2019		<u><u>\$5,785.04</u></u>

JUVENILE PROBATION - FUND 15

BALANCE - JANUARY 1, 2019		9,725.39
RECEIPTS		
FEES	\$1,063.10	
VOIDS	\$1,869.00	
INTEREST	17.47	2,949.57
		<hr/>
		\$12,674.96
DISBURSEMENTS - SUPPLIES		
TRANSFER TO GENERAL FUND	5,865.74	
	5,213.29	11,079.03
		<hr/>
BALANCE - DECEMBER 31, 2019		<u>\$1,595.93</u>

EMPLOYEE FLOWER FUND - 20

BALANCE - JANUARY 1, 2019		\$273.68
CHECKING	\$268.63	
SAVINGS	5.05	
RECEIPTS		
SALES & DONATIONS	\$0.00	
INTEREST	0.00	0.00
		<hr/>
		\$273.68
DISBURSEMENTS - TRANSFER TO GENERAL FUND		
	273.68	273.68
		<hr/>
BALANCE - DECEMBER 31, 2019		<u>\$0.00</u>
CHECKING	\$0.00	
SAVINGS	\$0.00	

HOTEL TAX FUND-23

BALANCE - JANUARY 1, 2019		\$1,442.81
RECEIPTS		
HOTELS & MOTELS	\$194,387.48	
CAMPING LODGES	4,974.94	
BED & BREAKFAST	8,593.94	
ALL OTHERS	7,445.22	
VOIDS	20,953.03	236,354.61
		<hr/>
		\$237,797.42
DISBURSEMENTS		
WC COMMISSIONERS	\$0.00	
WC VISITORS BUREAU	\$192,443.58	
VOIDS	20,953.03	213,396.61
		<hr/>
BALANCE - DECEMBER 31, 2019		<u>\$24,400.81</u>

E-911 FUND 29

BALANCE - JANUARY 1, 2019 \$147,664.66

RECEIPTS

VOIDS	12,471.32	
INTEREST	2462.37	
STATE GRANT	804,995.05	
FOREST COUNTY	19,380.00	
DEPOSITED IN WRONG ACCOUNT	493,827.27	
DEPOSITS	25,667.26	1,358,803.27
		<hr/>
		\$1,506,467.93

DISBURSEMENTS

PAYROLL	\$646,225.84	
PHONE SERVICE	138,443.90	
EQUIPMENT/ SOFTWARE	39,156.83	
TRANSFER TO GENERAL FUND TO CLOSE ACCOUNT	112,840.50	
UTILITIES	4,212.75	
RENTALS	32,959.44	
SUPPLIES	14,261.52	
WENT TO WRONG ACCOUNT, SUPPOSED TO BE SCHOOL	493,827.27	
VEHICLE MAINTENANCE	631.86	
TRAINING	14,209.84	
REIMBURSE COUNTY & MISC	9,698.18	1,506,467.93
		<hr/>

BALANCE - DECEMBER 31, 2019 \$0.00

HELP AMERICA VOTE ACT

BALANCE - JANUARY 1, 2019

TITLE II - ELECTION ASSISTANCE COMMISSION \$52,879.78

RECEIPTS

INTEREST	71.14	
DEPOSIT	9,806.00	9,877.14
		<hr/>
		\$62,756.92

DISBURSEMENTS

BALLOT BOXES & BMD KITS	19,612.00	
COMMISSIONERS REIM BURSE	\$43,141.90	62,753.90
		<hr/>

BALANCE - DECEMBER 31, 2019 \$3.02

DOMESTIC RELATIONS FUND 33

BALANCE - JANUARY 1, 2019 \$437,454.37

RECEIPTS

TITLE IV-D	\$328,304.00	
COUNTY REIMBURSEMENT	148,262.80	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	1,417.05	
INCENTIVES	68,710.84	
TITLE XIX	0.00	
VOIDS	1,916.19	
PATERNITY COST	191.90	
MISC.	606.85	
INTEREST	578.32	549,987.95
		<hr/>
		\$987,442.32

DISBURSEMENTS

WAGES & BENEFITS	\$476,239.46	
LEGAL EXPENSES	\$179.37	
FEES	774.00	
COUNTY COSTS	0.00	
GENETIC TESTING	962.65	
UTILITIES	2,714.32	
MATERIALS/SUPPLIES	14,216.34	
PHONE	1,200.22	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	186.00	
TRAINING	0.00	
MISC.	97,974.97	
POSTAGE	1,236.35	
TRAVEL	3,440.48	
EQUIPMENT	0.00	599,124.16
		<hr/>

BALANCE - DECEMBER 31, 2019 \$388,318.16

STATE FUNDS

BALANCE - JANUARY 1, 2019 \$7,189.42

RECEIPTS

	130722.65	130,722.65
		<hr/>
		\$137,912.07

DISBURSEMENTS

DEPT OF AGRICULTURE	35,508.00	
COUNTY COMMISSIONS	14,674.00	
PA GAME COMMISSION	72,883.70	
PA FISH COMMISSION	5,310.00	
BOAT	26.00	
MISCELLANEOUS (CHECK RETURNS/REFUNDS)	222.40	\$128,624.10
		<hr/>

BALANCE - DECEMBER 31, 2019 \$9,287.97

HUMAN SERVICES CHECKING ACCOUNTS
BALANCES AS OF DECEMBER 31, 2019

GENERAL ACCOUNT	\$285,581.07
MEGA WAIVER	63,078.89
MENTAL HEALTH	341,524.39
INTELLECTUAL DISABILITIES	769,552.97
DRUG & ALCOHOL	58,628.11
EARLY INTERVENTION	57,894.88
HUMAN SERVICES DEVELOPMENT FUND	13,416.17
CHILDREN & YOUTH	426,993.97
CHILDREN & YOUTH SPECIAL GRANTS	88,320.63
HUMAN SERVICES BLOCK GRANT	0.00

DISTRICT JUSTICES OF WARREN COUNTY
ANNUAL STATEMENT JANUARY 1, 2019 - DECEMBER 31, 2019

<u>INCOME</u>		
ZYDONIK-WARREN	\$45,600.54	
BAUER-CONEWANGO	38,906.58	
WOODIN - YOUNGSVILLE	22,519.05	\$107,026.17
		<hr/>

<u>EXPENSES</u>		
EMPLOYEE BENEFITS	\$5,332.84	
RENTALS	17,045.72	
OFFICE SUPPLIES	10,188.57	
POSTAGE	21,350.53	
INSURANCE- BONDING	0.00	
UTILITIES	2,708.45	
TELEPHONE	5,308.94	
MAINTENANCE & REPAIRS	3,496.15	
CONSTABLE COSTS	121.92	
TRAVEL/SEMINARS	912.53	
SALARIES - ZYDONIK	55,449.97	
SALARIES - BAUER	58,863.12	
SALARIES - WOODIN	53,199.91	233,978.65
		<hr/>

DISTRICT JUSTICES NET LOSS FOR 2019 (\$126,952.48)

SHERIFF EXECUTION

BALANCE - JANUARY 1, 2019 \$60,023.99

<u>RECEIPTS</u>		
DEPOSITS	\$325,262.38	
SERVICE CHARGE	\$0.00	
VOID CHECKS	3,346.30	328,608.68
		<hr/>
		\$388,632.67

<u>DISBURSEMENTS</u>		
REGISTER & RECORDER	\$3,528.02	
ASSESSMENT	310.00	
TREASURER	62,602.38	
TAX CLAIM	22,022.28	
CITY OF WARREN	0.00	
WARREN TIMES OBSERVER	52,941.11	
REM ABSTRACT	4,400.00	
LAWYERS	171,964.78	
NOTARY	6,525.00	
COMMONWEALTH OF PA	14,869.30	
BANK CHARGES	76.00	
MISCELLANEOUS & SHERIFF	736.00	339,974.87
		<hr/>

BALANCE - DECEMBER 31, 2019 \$48,657.80

SHERIFF EMPLOYEE ACCT.

January 1, 2019 \$15,768.77

<u>RECEIPTS</u>		
DEPOSIT	0.00	
TRANSFER	0.00	
INTEREST	44.27	44.27
		<hr/>
		\$15,813.04

<u>DISTRIBUTION</u>		
PEPSI MACHINE	0.00	
SCHOLAR SHIPS & DONATIONS	1592.40	1592.4
		<hr/>

December 31, 2019 \$14,220.64

SHERIFFS APPEARANCE ACCOUNT

BALANCE - JANUARY 1, 2019		\$3,179.38
RECEIPTS		
SHERIFFS COSTS	86,884.21	
PA SCDU	0.00	
VOIDS	1,433.75	
MISC	0.00	
INTEREST	\$17.35	88,335.31
		<hr/>
		\$91,514.69
DISBURSEMENTS		
ATTORNEYS	\$7,115.93	
VARIOUS COUNTY SHERIFFS	6,047.15	
NOTARY	0.00	
WARREN COUNTY TREASURER	66,214.26	
TRANSFER FEES	8,660.00	
MISCELLANEOUS	90.05	88,127.39
		<hr/>
BALANCE - DECEMBER 31, 2019		<u>\$3,387.30</u>

SHERIFF SPECIAL ACCT.

January 1, 2019		\$4,093.58
RECEIPTS		
INTEREST	0	
DONATIONS	25806.29	25806.29
		<hr/>
		\$29,899.87
DISTRIBUTION		
T SHIRTS, MUGS, MAGNETS	520.78	
K-9 SUPPLIES & SHALLOW CREEK KENNEL	21031.29	
AEDS & WORKBOOKS	3717.20	25269.27
		<hr/>
December 31, 2019		<u>\$4,630.60</u>

COG

JANUARY 1, 2019		\$329.56
RECEIPTS		
		0.00
DISBURSEMENTS		
WARREN COUNTY CHAMBER OF COMMERCE	329.56	
IMAGE GRAPHICS	0.00	
INSIGHT TECHNOLOGIES	0.00	
COG SERVICES	0.00	329.56
		<hr/>
DECEMBER 31, 2019		<u>\$0.00</u>

TAX CLAIM BUREAU

BALANCE - JANUARY 1, 2019 283842.68

RECEIPTS

COUNTY	\$874,540.44	
COST	289,553.72	
COMMISSIONS	171,107.66	
SCHOOL	1,935,740.89	
ROAD	440,704.63	
OVERPAYMENT OF TAXES	2,907.72	
INTEREST	52.75	
UPSET SALES	145,280.57	
REPOSITORY SALE	10,462.84	
JUDICIAL SALE	137,222.34	
CLEAN & GREEN TAX	467.27	
REDEPOSITED BOUNCED CHECKS	50.46	
MISC ADJUSTMENTS	6,388.56	4,014,479.85
		<u>\$4,298,322.53</u>

DISBURSEMENTS

COUNTY	\$1,337,061.09	
SCHOOL	1,858,698.65	
ROAD	537,386.47	
OVERPAYMENT OF TAXES	2,954.23	
UPSET SALE	78,675.45	
JUDICIAL SALE	133,573.73	
REPOSITORY	10,462.84	
CLEAN & GREEN FEES	467.27	
BANK SERVICE CHARGES	562.38	
BOUNCED CHECKS	7,086.99	
INTEREST & MISC ADJ.	469.31	3,967,398.41
		<u>\$3,967,398.41</u>

BALANCE - DECEMBER 31, 2019 \$330,924.12

RESTITUTION/FINES & COSTS

BALANCE - JANUARAY 1, 2019 \$57,416.84

RECEIPTS

MISC	1,904.10	
FINES	210,978.98	
COSTS/FEES	720,052.50	
RESTITUTION	162,984.61	
ADJUSTMENTS	4.38	1,095,924.57
		<u>1,153,341.41</u>

DISBURSEMENTS

RESTITUTION	\$133,990.23	
NOE SERVER	0.77	
FAMILY SERVICES	1,223.74	
AUTOMATION FEES	13.72	
JUVENILE RESTITUTION	1,226.09	
PA DEPT OF REVENUE	272,582.30	
HUMAN SERVICES	154.77	
WARREN COUNTY	476,347.54	
WARREN BORO	8,944.90	
WARREN CITY	2,177.11	
CLERK OF COURTS	1,792.18	
JUVENILE PROBATION	936.43	
PROTHONOTARY	7,324.25	
WC SCHOOL	0.00	
SHERIFF	19,980.36	
DUI	137,690.41	
TOWNSHIPS & BOROS	7,484.48	1,071,869.28
		<u>\$1,071,869.28</u>

ENDING BALANCE DECEMBER 31, 2019 \$81,472.13

COUNSELING FUND/ ORPHANS COURT

BALANCE JANUARY 1, 2019 \$14,336.81

RECEIPTS

DEPOSITS 300.00
INTEREST 66.84 366.84

DISBURSEMENT 0.00 0.00

BALANCE DECEMBER 31, 2019 \$14,703.65

RECORDER OF DEEDS

BALANCE JANUARY 1, 2019 \$162,429.28

RECEIPTS

DEPOSITS 10884.00
INTEREST 333.89 11217.89

DISBURSEMENT 975 975.00

BALANCE DECEMBER 31, 2019 \$172,672.17

REGISTER & RECORDER

BALANCE - JANUARY 1, 2019 \$126,425.87

RECEIPTS

AFFORDABLE HOUSING 28,186.50
ESCROW 8,622.50
COPIES 13,946.50
INHERITANCE TAX 4,028,097.54
ORPHANS COURT 3,934.75
RT TAX \$1,518,188.60
RECORDS IMPROVEMENT 20,065.00
REGISTER OF WILLS 32,050.50
STATE TAX 164,211.25
COMMISSIONS 94,285.50
FINANCIAL STATEMENT 4,700.00
MARRIAGE FEES 4,510.00
MISC & VOIDS 0.00 5,920,798.64

\$6,047,224.51

DISBURSEMENTS

RT TAX TO STATE \$753,307.00
RECORDER OF DEEDS 169,033.24
ORPHANS COURT 12,803.00
TOWNSHIPS 267,457.42
BOROUGHES 6,223.56
CITY 87,864.21
SCHOOLS 393,099.77
WARREN COMMISSIONERS 324,969.81
SERVICE CHARGES 355.00
MISCELLANEOUS 3,197.78
INHERITANCE TAX TO STATE 3,993,277.19 6,011,587.98

BALANCE - DECEMBER 31, 2019 \$35,636.53

WARREN COUNTY EMPLOYEES PENSION PLAN
STATEMENT OF CHANGES IN ASSETS

COST BALANCE - JANUARY 1, 2019		\$32,572,709.00
ADDITIONS		
MEMBER CONTRIBUTION	\$758,149.00	
COUNTY CONTRIBUTION	504,745.00	
INVESTMENT INCOME:		
INTEREST	247,930.00	
DIVIDENDS	497,801.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF INVESTMENTS	5,098,803.00	
INVESTMENT EXPENSE	(153,591.00)	
DIVIDENDS		
OTHER CASH ACTIVITY	155,889.00	7,109,726.00
		<u>\$39,682,435.00</u>
DELETIONS		
BENEFITS	\$2,101,960.00	
ADMINISTRATIVE EXPENSES	15,300.00	
REFUND OF CONTRIBUTIONS	63,507.00	
DEATH BENEFITS	710,552.00	2,891,319.00
NET INCREASE(DECREASE) IN ASSETS		
NET ASSETS- DECEMBER 31, 2019		<u><u>\$36,791,116.00</u></u>

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

ASSETS

CASH & SHORT TERM INVESTMENTS		
RECEIVABLES		\$281,025.00
INVESTMENTS:		
US GOVERNMENT OBLIGATIONS	\$5,778,393.99	
CORPORATE BONDS	3,074,972.72	
COMMON STOCKS	24,863,710.21	
MUTUAL FUNDS	504,744.38	
OTHER FIXED INCOME(NON-RATED)	873,037.61	
ACCRUED INCOME	74,705.00	
ASSET BACKED	1,282,169.09	
REFUNDS PAYABLE & OTHER	58,358.00	36,510,091.00
		<u>\$36,791,116.00</u>

LIABILITIES

RETIRED MEMBERS RESERVE ACCOUNT	\$19,213,093.00	
MEMBERS ANNUITY RESERVE ACCOUNT	9,538,497.00	
FUTURE BENEFIT ACCRUALS	4,818,549.00	
VESTED PLAN BENEFITS	5,503,153.00	
NON-VESTED PLAN BENEFITS	271,617.00	
TERMINATED VESTED BENEFITS	931,153.00	40,276,062.00
		<u>40,276,062.00</u>
FUND BALANCE		<u>(3,484,946.00)</u>
TOTAL LIABILITIES & FUND BALANCE		<u><u>\$ 36,791,116.00</u></u>

PROTHONOTARY CHECKING

BALANCE - JANUARY 1, 2019 (\$13.44)

RECEIPTS

DEPOSITS	\$117,877.12	
REFUND OF BANK FEES	\$671.49	
MISC- VOIDS	0.00	
INTEREST	75.96	118,624.57
		<hr/>
		\$118,611.13

DISBURSEMENTS

TREASURER	\$79,985.74	
PA. DEPT REVENUE	25,820.98	
AOPC	548.40	
BAR ASSOCIATION	2,055.00	
SHERIFF DEPT.	1,878.02	
AUTOMATION FEES	6,920.25	
INTEREST WITHHOLDING	19.63	
BANK FEE	730.84	
MISC	299.70	118,258.56
		<hr/>

BALANCE - DECEMBER 31, 2019 \$352.57

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
		<hr/>
		\$52,760.44

DISBURSEMENTS

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

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
		<hr/>
		\$70,730.65

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
		<hr/>

BALANCE DECEMBER 31, 2016 \$53,656.97

PHARE GRANT

BALANCE JANUARY 1, 2019	CLOSED 2018	\$0.00
RECEIPTS		
INCOME	\$0.00	
VOIDS	\$0.00	
INTEREST	0.00	0.00
		<hr/>
		0.00
DISBURSEMENT		
EOC	0.00	
SERVICE CHARGE	0.00	0.00
		<hr/>
BALANCE DECEMBER 31, 2019		<hr/> <hr/>
		\$0.00

RESERVE ACCOUNT

BALANCE JANUARY 1, 2019		\$197,573.12
RECEIPTS		
DEPOSIT	\$1,250,000.00	
VOID	\$400,000.00	
INTEREST	\$1,753.05	\$1,651,753.05
		<hr/>
		\$1,849,326.17
DISBURSEMENT		
JAIL LOCK PROJECT	\$200,000.00	
VOID	\$400,000.00	
LOAN TO PAY COUNTY BILLS	\$800,000.00	\$1,400,000.00
		<hr/>
BALANCE DECEMBER 31, 2019		<hr/> <hr/>
		\$449,326.17

MARCELLUS LEGACY BRIDGE IMPROVEMENT

JANUARY 1, 2019		\$180,377.78
RECEIPTS		
DEPOSIT	\$71,628.62	
INTEREST	1294.04	\$72,922.66
		<hr/>
		\$253,300.44
DISBURSEMENT		
DISBURSEMENTS	86969.54	
MOVED TO GENERAL FUND	166330.9	\$253,300.44
		<hr/>
DECEMBER 31, 2019		<hr/> <hr/>
		\$0.00

MARCELLUS LEGACY OPEN SPACE FUND

JANUARY 1, 2019		\$106,232.06
RECEIPTS		
DEPOSITS	\$42,930.81	
INTEREST	\$426.96	43357.77
		<hr/>
		149589.83
DISBURSEMENT		
WITHDRAW	\$30,733.63	
MOVED TO GENERAL FUND	\$118,856.20	\$149,589.83
		<hr/>
DECEMBER 31, 2019		<hr/> <hr/>
		\$0.00

PRISON COMMISSARY

BALANCE JANUARY 1, 2019		\$274,932.64
RECEIPTS		
DEPOSITS	184311.17	
VOIDS	<u>\$1,307.92</u>	<u>\$185,619.09</u>
		\$460,551.73
DISBURSEMENTS		
COMMISSIONERS (REIMBURSE GENERAL FUND)	234503.84	
MAGAZINES	571.55	
TV, MEDICAL, INMATE CLOTHING, HAIR CUTS	21,190.69	
VOIDS	<u>66,806.80</u>	<u>323,072.88</u>
BALANCE DECEMBER 31, 2019		<u><u>\$137,478.85</u></u>

JAIL COMMISSARY

BALANCE - JANUARY 1, 2019		\$40,242.05
RECEIPTS		
DEPOSITS	\$367,918.52	
INTEREST	<u>300.38</u>	<u>368,218.90</u>
		\$408,460.95
DISBURSEMENTS		
KEEFE	\$52,696.85	
ITI TELEPHONE	51,837.33	
INMATE FINANCIAL	6,164.82	
WC COMMISSIONERS & COMMISSIONS	249,418.10	
DSI FEE	7,708.00	
DEBIT CARD	<u>6,542.39</u>	<u>374,367.49</u>
BALANCE - DECEMBER 31, 2019		<u><u>\$34,093.46</u></u>

JAIL WORK RELEASE ACCOUNT FUND 28

BALANCE - JANUARY 1, 2019		\$7,515.07
RECEIPTS		
COLLECTIONS	\$115,561.35	
VOIDS	1847.65	
INTEREST	<u>58.41</u>	<u>117,467.41</u>
		\$124,982.48
DISBURSEMENTS		
INMATES	\$28,743.37	
COMMISSARY	12,025.99	
WC TREASURER	44,203.09	
ELECTRONIC MONITORING	0.00	
COLLECTION	15,597.92	
MAGISTRATE	349.99	
MISCELLANEOUS	<u>0.00</u>	<u>100,920.36</u>
BALANCE - DECEMBER 31, 2019		<u><u>\$24,062.12</u></u>

WARREN PSCE PROGRAM(4-H)

(not available)

\$23,324.36

January 1, 2018

RECEIPTS

DEPOSITS

30527.55

30527.55

\$53,851.91**DISTRIBUTION**

REGISTRATION FEES

21577.46

TRAVEL

1335.06

SUPPLIES

4108.88

EQUIPMENT

466.1

TRANSFER

214.48

MISC.

355.2

28057.18

December 31, 2018

\$25,794.73**WARREN COUNTY AGRICULTURE EXTENTION ASSOCIATION (4-H)**

January 1, 2018

not available

\$791.25

RECEIPTS

WARREN COUNTY ALLOCATIONS

15816.78

15816.78

\$16,608.03**DISTRIBUTION**

OFFICE EXPENSE

8385.62

TRAVEL

4912.12

PSCE TRANSFER

0

INSURANCE

1356.30

MISC.

659.84

15313.88

December 31, 2018

\$1,294.15**PSCE 4-H DEVELOPMENT ACCOUNT**

November 1, 2017

(not available)

\$42,920.02

RECEIPTS

DEPOSITS

64350.26

VOIDS

25

64375.26

\$107,295.28**DISTRIBUTION**

MEMBER ACTIVITIES

35011.15

ADULT ACTIVITIES

4858.75

ADVERTISING

622

UTILITIES

5135.18

SUPPLIES

2235.2

MISC.

11449.18

59311.46

November 1, 2018

\$47,983.82

Note: their fiscal year is November 1 to November 1

WARREN COUNTY DENTAL PLAN

BALANCE JANUARY 1, 2019

\$3,550.39

RECEIPTS

\$78,925.88

DISBURSEMENTS

79086.96

BALANCE DECEMBER 31, 2019

\$3,389.31

HUMAN SERVICES ACCOUNTS
FISCAL YEAR - JULY 1, 2018 TO JUNE 30, 2019

MENTAL HEALTH PROGRAM

BALANCE - JULY 1, 2018		\$421,716.71
RECEIPTS		
FEDERAL	\$98,194.00	
STATE	1,237,310.75	
COUNTY	408,607.26	
INTER-PROGRAM	179,840.38	
NON-GOVERNMENTAL	1,186,843.43	3,110,795.82
		\$3,532,512.53
DISBURSEMENTS		3,029,868.63
BALANCE - JUNE 30, 2019		\$502,643.90

INTELLECTUAL DISABILITIES

BALANCE - JULY 1, 2018		\$206,222.67
RECEIPTS		
FEDERAL	\$134,296.00	
STATE	849,832.00	
COUNTY	32,740.02	
DHS INTER-PROGRAM	78,496.33	
NON-GOVERNMENTAL	398,941.34	1,494,305.69
		\$1,700,528.36
DISBURSEMENTS		1,210,518.43
BALANCE - JUNE 30, 2019		\$490,009.93

MEGA WAIVER FUND

BALANCE - JULY 1, 2018		\$29,862.89
RECEIPTS		
FEDERAL	\$73,937.00	
STATE	73,937.00	
COUNTY	60,436.00	
DHS INTERPROGRAM	3,286.43	
NON-GOVERNMENTAL	100.98	211,697.41
		\$241,560.30
DISBURSEMENTS		203,475.06
BALANCE - JUNE 30, 2019		\$38,085.24

DRUG & ALCOHOL PROGRAM

BALANCE - JULY 1, 2018		\$168,473.45
RECEIPTS		
FEDERAL	\$278,080.70	
STATE	423,370.00	
COUNTY	7,625.31	
DHS INTER-PROGRAM	26,201.32	
NON-GOVERNMENTAL	141,767.81	<u>877,045.14</u>
		\$1,045,518.59
DISBURSEMENTS		<u>941,031.61</u>
BALANCE - JUNE 30, 2019		<u><u>\$104,486.98</u></u>

DHS COMMISSIONERS ACCOUNT

BALANCE - JULY 1, 2017		\$2,083.68
RECEIPTS		
INTEREST		0.00
DISBURSEMENTS		2,083.68
BALANCE - JUNE 30, 2019		<u><u>\$0.00</u></u>

HUMAN SERVICE DEVELOPMENT FUND

BALANCE - JULY 1, 2018		\$18,823.36
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	37.07	<u>50,037.07</u>
		\$68,860.43
DISBURSEMENTS		54,511.76
BALANCE - JUNE 30, 2019		<u><u>\$14,348.67</u></u>

WARREN COUNTY CHILDREN & YOUTH

BALANCE - JULY 1, 2018		\$414,418.37
RECEIPTS		
FEDERAL	\$613,730.16	
STATE	1,784,695.00	
COUNTY	492,864.00	
DHS INTER-PROGRAM	67,878.40	
NON-GOVERNMENTAL	58,381.30	<u>3,017,548.86</u>
		\$3,431,967.23
DISBURSEMENTS		3,318,691.97
BALANCE - JUNE 30, 2019		<u><u>\$113,275.26</u></u>

HUMAN SERVICES SPECIAL GRANTS

BALANCE - JULY 1, 2018		\$8,307.31
RECEIPTS		
FEDERAL	\$74,208.86	
STATE	238,919.94	
COUNTY	55,297.53	
DHS INTER-PROGRAM	7,105.53	
NON-GOVERNMENTAL	497.81	<u>376,029.67</u>
		\$384,336.98
DISBURSEMENTS		354,802.12
BALANCE - JUNE 30, 2019		<u><u>\$29,534.86</u></u>

EARLY INTERVENTION

BALANCE - JULY 1, 2018		\$111,373.10
RECEIPTS		
FEDERAL	\$80,229.04	
STATE	380,251.12	
COUNTY	39,522.84	
INTER-PROGRAM	11,093.53	
NON-GOVERNMENTAL	3,813.01	<u>514,909.54</u>
		\$626,282.64
DISBURSEMENTS		591,805.59
BALANCE - JUNE 1, 2019		<u><u>\$34,477.05</u></u>

HUMAN SERVICES GENERAL ACCOUNT

BALANCE - JULY 1, 2018		\$289,034.98
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	696,580.98	
DHS INTERPROGRAM	4,633,269.54	
NON-GOVERNMENT	3,043.20	5,332,893.72
		<u>\$5,621,928.70</u>
DISBURSEMENTS		5,478,368.43
BALANCE - JUNE 30, 2019		<u>\$143,560.27</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		1,063,451.45
BALANCE - JUNE 30, 2019		<u>\$0.00</u>

WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS

WALTER V. HODGES FUND

BALANCE - JANUARY 1, 2019 \$70,462.12

RECEIPTS

INTEREST/ DIVIDENDS	\$1,628.73	
CAPITAL GAIN	\$4,692.19	
DEPOSITS	\$0.00	\$6,320.92
		<u>\$76,783.04</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$647.02	
CAPITAL LOSS	\$0.00	\$647.02
		<u>\$647.02</u>

BALANCE DECEMBER 31,2019 (COST) \$76,136.02

UNREALIZED GAIN (LOSS) \$9,234.12

BALANCE DECEMBER 31, 2019 (MARKET) \$85,370.14

PRINCIPAL	\$84,388.43	
INCOME	\$981.71	

ROUSE ROAD FUND

BALANCE JANUARY 1, 2019 \$102,013.78

RECEIPTS

INTEREST/DIVIDENDS	\$1,924.82	
CAPITAL GAIN	\$5,911.39	
DEPOSITS	\$0.00	\$7,836.21
		<u>\$109,849.99</u>

DISBURSEMENTS

DISTRIBUTIONS	\$27,399.30	
FIDUCIARY FEES	\$768.56	
CAPITAL LOSS	\$0.00	\$28,167.86
		<u>\$28,167.86</u>

BALANCE DECEMBER 31,2019 (COST) \$81,682.13

UNREALIZED GAIN (LOSS) \$10,822.98

BALANCE DECEMBER 31, 2019 (MARKET) \$92,505.11

PRINCIPAL	\$118,748.15	
INCOME	(\$26,243.04)	

ROUSE POOR FUND

BALANCE JANUARY 1, 2019		<u>\$1,133,864.60</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$25,882.29	
CAPITAL GAIN	\$77,337.77	
DEPOSITS	\$0.00	\$103,220.06
		<u>\$1,237,084.66</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$59,501.08	
FIDUCIARY FEES	\$10,217.58	
CAPITAL LOSS	\$0.00	\$69,718.66
		<u>\$1,167,366.00</u>
BALANCE DECEMBER 31,2019 (COST)		\$1,167,366.00
UNREALIZED GAIN (LOSS)		<u>\$144,902.43</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$1,312,268.43</u>
PRINCIPAL	\$1,356,104.80	
INCOME	(\$43,836.37)	

MARY LOUISE AVERILL FUND

BALANCE JANUARY 1, 2019		<u>\$10,793.10</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$249.49	
CAPITAL GAIN	\$718.74	
DEPOSITS	\$0.00	\$968.23
		<u>\$11,761.33</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$99.10	
CAPITAL LOSS	\$0.00	\$99.10
		<u>\$11,662.23</u>
BALANCE DECEMBER 31,2019 (COST)		\$11,662.23
UNREALIZED GAIN (LOSS)		<u>\$1,414.45</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$13,076.68</u>
PRINCIPAL	\$12,926.29	
INCOME	\$150.39	

OTTO G. KNOPF FUND

BALANCE JANUARY 1, 2019		<u>\$63,507.54</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,436.95	
CAPITAL GAIN	\$4,139.16	
DEPOSITS	\$0.00	\$5,576.11
		<u>\$69,083.65</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$1,500.00	
FIDUCIARY FEES	\$571.18	
CAPITAL LOSS	\$0.00	\$2,071.18
		<u>\$2,071.18</u>
BALANCE DECEMBER 31,2019 (COST)		\$67,012.47
UNREALIZED GAIN (LOSS)		<u>\$8,179.79</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$75,192.26</u>
PRINCIPAL	\$73,124.28	
INCOME	\$2,067.98	

LEVI SMITH FUND

BALANCE JANUARY 1, 2019		<u>\$47,620.30</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,100.76	
CAPITAL GAIN	\$3,171.12	
DEPOSITS	\$0.00	\$4,271.88
		<u>\$51,892.18</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$437.27	
CAPITAL LOSS	\$0.00	\$437.27
		<u>\$437.27</u>
BALANCE DECEMBER 31,2019 (COST)		\$51,454.91
UNREALIZED GAIN (LOSS)		<u>\$6,240.67</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$57,695.58</u>
PRINCIPAL	\$57,032.09	
INCOME	\$663.49	

OTIS F. HOFFMAN FUND

BALANCE JANUARY 1, 2019		<u>\$894,808.29</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$20,229.47	
CAPITAL GAIN	\$58,671.10	
DEPOSITS	\$16,053.25	\$94,953.82
		<u>\$989,762.11</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$48,664.48	
FIDUCIARY FEES	\$8,061.41	
CAPITAL LOSS	\$0.00	\$56,725.89
		<u>\$56,725.89</u>
BALANCE DECEMBER 31,2019 (COST)		\$933,036.22
UNREALIZED GAIN (LOSS)		\$115,503.71
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$1,048,539.93</u>
PRINCIPAL	\$1,068,983.10	
INCOME	(\$20,443.17)	

EZRA TRIM FUND

BALANCE JANUARY 1, 2019		<u>\$83,686.66</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,892.91	
CAPITAL GAIN	\$5,452.61	
DEPOSITS	\$0.00	\$7,345.52
		<u>\$91,032.18</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$2,000.00	
FIDUCIARY FEES	\$752.43	
CAPITAL LOSS	\$0.00	\$2,752.43
		<u>\$2,752.43</u>
BALANCE DECEMBER 31,2019 (COST)		\$88,279.75
UNREALIZED GAIN (LOSS)		<u>\$10,774.80</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$99,054.55</u>
PRINCIPAL	\$99,914.07	
INCOME	(\$859.52)	

JH DEFREES DISCRETIONARY FUND

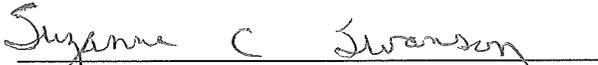
BALANCE JANUARY 1, 2019		<u>\$95,626.55</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,106.65	
CAPITAL GAINS	\$6,067.39	
DEPOSITS	<u>\$0.00</u>	<u>\$8,174.04</u>
		\$103,800.59
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$5,000.00	
FIDUCIARY FEES	\$838.04	
CAPITAL LOSS	<u>\$0.00</u>	<u>\$5,838.04</u>
BALANCE DECEMBER 31, 2019 (COST)		\$97,962.55
UNREALIZED GAIN (LOSS)		<u>\$12,050.93</u>
BALANCE DECEMBER 31, 2019 (MARKET)		<u>\$110,013.48</u>
PRINCIPAL	\$113,744.87	
INCOME	<u>(\$3,731.39)</u>	

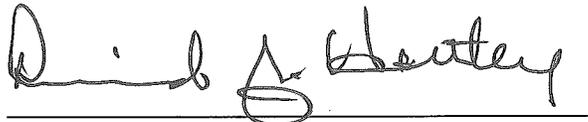
WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2019

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 17TH DAY OF NOVEMBER 2020

My Commission Expires on the
First Monday of January, 2022