

WARREN COUNTY

WARREN COUNTY
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AUDITORS REPORT FOR THE YEAR ENDED DECEMBER 31, 2020

COUNTY AUDITORS

SUZANNE SWANSON, RICHARD HUTLEY, HELEENA SWANSON

WARREN COUNTY ELECTED AUDITORS REPORT
AUDIT PERIOD 1/1/2020 - 12/31/2020

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WARREN COUNTY
GENERAL FUND BALANCE SHEET
2020 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
1001 CHECKING	3,246,118.64	2,953,778.99
1005 PAYROLL CASH	0.00	2,196.11
1050 CNB RESERVE ACCOUNT	1,217,067.58	449,326.17
1115 SHERIFF	899.03	0.00
1116 JAIL	874.57	0.00
HAVA Title II	0.00	3.02
PRISON COMMISSARY CASH	0.00	137,478.85
DENTAL CASH	0.00	5,245.83
1105-7 COURTS, MDJ & ESHEAT	426.05	0.00
1112-3 ADULT & JUVENILE PROBATION	156.61	0.00
1122 PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	800.00	1,000.00
1099 UNDEPOSITED FUNDS	0.00	55,262.17
1200 ACCOUNTS RECEIVABLE	8,290.00	1,635,856.98
1087 EE EVENTS	96.34	0.00
DUE TO/ FROM LIQUID FUELS FUNDS	0.00	(387,547.41)
1123 ASSESSMENT	149.18	0.00
1128 HUMAN SERVICES	82.48	0.00
1121 TAX CLAIM	631.00	0.00
TOTAL ASSETS	\$4,475,591.48	\$4,852,600.71
<u>LIABILITIES</u>		
2000 ACCOUNTS PAYABLE	\$259,198.67	\$7,720.97
ACCRUED PAYROLL	0.00	790,993.11
2201 ESHEAT EXPENDITURE	(368.35)	
2403 EXPERIENCE INC REPAYMENT	98,513.10	0.00
2100-25 FICA TAX PAYABLE	88,878.40	29,504.62
TOTAL LIABILITIES	446,221.82	828,218.70
CHANGE IN NET ASSETS	\$413,023.85	1,050,722.12
FUND BALANCE- JANUARY 1,	5,334,837.15	4,284,115.03
ADJUSTED FUND BALANCE	<u>5,747,861.00</u>	<u>5,334,837.15</u>
TOTAL LIABILITIES AND FUND BALANCE	\$6,194,082.82	\$6,163,055.85

WARREN COUNTY
GENERAL FUND REVENUES
JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
3100 CURRENT REAL ESTATE	\$9,915,745.67	\$9,609,576.00	\$306,169.67
3125 DELINQUENT	330,589.72	1,061,731.00	(\$731,141.28)
3150 PENALTIES & INTEREST	44,396.21	60,000.00	(\$15,603.79)
TOTAL TAXES	<u>\$10,290,731.60</u>	<u>\$10,731,307.00</u>	<u>(\$440,575.40)</u>
<u>LICENSES & PERMITS</u>			
32100 BINGO	\$0.00	\$0.00	\$0.00
22 3200 SMALL GAMES OF CHANCE	10,969.00	12,000.00	(1,031.00)
32102 PRIVATE INVESTIGATOR LICENSE	0.00	0.00	0.00
32200 PISTOL PERMITS	0.00	0.00	0.00
26 3314 PLANNING & ZONING	120,677.86	10,000.00	110,677.86
TOTAL LICENSES & PERMITS	<u>\$131,646.86</u>	<u>\$22,000.00</u>	<u>\$109,646.86</u>

<u>INTERGOVERNMENTAL REVENUES</u>		ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>				
18	3410 EMERGENCY MANAGEMENT 97.0	55,660.94	78,000.00	(22,339.06)
13	3320 JUVENILE PROBATION	84,087.22	35,000.00	49,087.22
4	3325 HOUSING AUTHORITY	10,457.81	9,500.00	957.81
4	3326 HIGHWAY SAFETY DUI CHECK POINT	4,996.78	4,000.00	996.78
4	3332 BRIDGE INSPECTION	0.00	0.00	0.00
4	3333 PLANNING & ZONING	0.00	53,583.00	(53,583.00)
20	3333 HAVA GRANTS	\$177,553.30	\$120,000.00	\$57,553.30
4	3334 COMM DEVELOPMENT BLOCK GRANTS	0.81	0.00	0.81
4	3335 SECURE RURAL SCHOOLS (CFDA 10.665)	538,654.06	525,000.00	13,654.06
2	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,347.48	9,000.00	1,347.48
4	3340 TRANSIT AUTHORITY	212,243.50	175,000.00	37,243.50
4	3342 TEFAP-DONATED FOOD GRANT	4,313.72	4,000.00	313.72
4	3343 FEDERAL LANDS	333,177.24	332,000.00	1,177.24
12	3311 ADULT PROBATION	0.00	0.00	0.00
	TOTAL FEDERAL	\$1,276,290.11	\$1,165,000.00	\$111,290.11
<u>STATE</u>				
		ACTUAL	BUDGET	OVER (UNDER)
	3337 TRANSIT AUTHORITY	\$212,243.50	\$175,000.00	\$37,243.50
	3341 HOMELESS ASSISTANCE PROGRAM	89,458.00	58,000.00	31,458.00
	3418 HAZ MAT RESPONSE FUND	8,783.94	31,000.00	(22,216.06)
12	3311 ADULT PROBATION	509,918.77	490,000.00	19,918.77
	3320 JUVENILE PROBATION	84,087.22	35,000.00	49,087.22
	VICTIM WITNESS	0.00	0.00	0.00
	3330 COMM OF PA. COURTS	82,032.00	81,000.00	1,032.00
	3333 ELECTIONS	177,553.30	120,000.00	57,553.30
	3333 PLANNING & ZONING	0.00	53,583.00	(53,583.00)
	3417 ACT 122 - CORONER	13,118.75	35,000.00	(21,881.25)
	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,347.48	9,000.00	1,347.48
	3332 SHALE GAS LEGACY- BRIDGE IMPROVEMENT	55,238.15	131,622.00	(76,383.85)
	3331 SHALE LEGACY- OPEN SPACE FUNDS	64,365.24	139,750.00	(75,384.76)
	PHARE GRANTS	0.00	0.00	0.00
	PA MILITARY & VETERAN AFFAIRS GRANT	0.00	0.00	0.00
	MDIT	0.00	0.00	0.00
	TOTAL STATE	\$1,307,146.35	\$1,358,955.00	(\$51,808.65)
	TOTAL INTERGOVERNMENTAL REVENUES	\$2,583,436.46	\$2,523,955.00	\$59,481.46

CHARGES FOR SERVICES

GENERAL GOVERNMENT - ALL OTHER		ACTUAL	BUDGET	OVER (UNDER)
4	3401 HOTEL TAX ADMINISTRATION FEE	8,691.05	10,000.00	(1,308.95)
25	3425 REGISTER & RECORDER REVENUE	\$145,558.98	\$310,000.00	(\$164,441.02)
2	3402 FINANCIAL & ADMINSTRATION SERVICES	55,410.13	75,000.00	(\$19,589.87)
18	3416 HAZ MAT CHEMICAL FEES	16,875.00	18,000.00	(\$1,125.00)
26	3314 PLANING & ZONING LICENSES & PERMITS	120,677.86	10,000.00	\$110,677.86
18	3418 HAZ MAT PLANNING & RESPONSE FEES	8,783.94	31,000.00	(22,216.06)
19	3419 REVENUE E911	1,030,593.83	1,080,000.00	(49,406.17)
21	3421 TAX CLAIM BUREAU	1,135,945.14	500,000.00	635,945.14
25	3425 RECORDER OF DEEDS	259,958.80	190,000.00	69,958.80
23	3426 SALE OF MAPS	42,414.34	22,000.00	20,414.34
22	3440 TREASURER'S OFFICE REVENUE	6,350.00	9,000.00	(2,650.00)
	TOTAL GENERAL GOVT. OTHER	\$2,822,568.02	\$2,245,000.00	\$577,568.02

GENERAL GOVERNMENT - JUDICIAL		ACTUAL	BUDGET	OVER (UNDER)
5	3405 CLERK OF COURTS - COSTS	\$78,322.97	\$100,000.00	(\$21,677.03)
5	3407 FOREST COUNTY REVENUE- COURTS	\$29,447.99	\$38,525.00	(\$9,077.01)
14	3414 PROTHONOTARY	64,293.19	80,000.00	(\$15,706.81)
25	3425 REGISTER OF WILLS	145,558.98	310,000.00	(\$164,441.02)
17	3336 CORONER - CREMATION	7,950.00	20,000.00	(\$12,050.00)
6	3406 MDJ WARREN -SERVER & FINES	10,621.23	10,000.00	621.23
8	3408 MDJ YOUNGSVILLE SERVER & FINES	2,417.39	1,500.00	917.39
6	3407 MDJ COURT COSTS WARREN	65,566.99	85,000.00	(19,433.01)
8	3411 MDJ COURT COSTS YOUNGSVILLE	27,742.11	30,000.00	(2,257.89)
13	3413 JUV PROBATION - SUPERVISION	0.00	93,000.00	(93,000.00)
15	3415 SHERIFF PROGRAM REVENUE	233,189.16	305,000.00	(71,810.84)
12	3434 PROBATION-SUPERVISION	43,594.25	127,000.00	(83,405.75)
	TOTAL JUDICIAL	\$708,704.26	\$1,200,025.00	(\$491,320.74)

PUBLIC SAFETY		ACTUAL	BUDGET	OVER (UNDER)
16	3427 DUI TITLE 75 JAIL REVENUE	\$4,383.35	\$13,000.00	(\$8,616.65)
28	3435 DUI TITLE 75 FAW HS REVENUE	16,649.00	13,000.00	3,649.00
16	3428 JAIL PROCESSING REVENUE	0.00	135,000.00	(135,000.00)
16	3429 JAIL ADMINISTRATIVE REVENUE	136,407.50	125,000.00	11,407.50
16	3430 JAIL OTHER REVENUE	5,780.12	60,000.00	(54,219.88)
16	3431 JAIL HOUSING REVENUE	183,699.61	180,000.00	3,699.61
12	3410 PROBATION - ARD	1,867.06	14,000.00	(12,132.94)
	TOTAL PUBLIC SAFETY	\$348,786.64	\$540,000.00	(\$191,213.36)

TOTAL CHARGES FOR SERVICES \$3,880,058.92 \$3,985,025.00 (\$104,966.08)

FINES & FORFEITS		ACTUAL	BUDGET	OVER (UNDER)
6	3406 CLERK OF COURTS DISTRICT JUSTICES	\$6,049.38	\$110,000.00	(\$103,950.62)
6	3406 WARREN	10,621.23	10,000.00	621.23
	3408 YOUNGSVILLE	2,417.39	1,500.00	917.39
	TOTAL FINES & FORFEITS	\$19,088.00	\$121,500.00	(\$102,412.00)

MISCELLANEOUS REVENUES		ACTUAL	BUDGET	OVER (UNDER)
INTEREST EARNINGS				
3600	GENERAL ACCOUNT	\$2,762.11	\$6,000.00	(\$3,237.89)
	TOTAL INTEREST	<u>\$2,762.11</u>	<u>\$6,000.00</u>	<u>(\$3,237.89)</u>
36203	RENT & ROYALTIES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

CONTRIBUTIONS & DONATIONS		ACTUAL	BUDGET	OVER (UNDER)
36702	YOUTH COURT	0.00	0.00	0.00
36900	MISCELLANEOUS	0.00	0.00	0.00
	TOTAL CONTRIBUTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	TOTAL MISCELLANEOUS REVENUES	<u>\$2,762.11</u>	<u>\$6,000.00</u>	<u>(\$3,237.89)</u>

<u>OTHER FINANCING SOURCES</u>	ACTUAL	BUDGET	OVER (UNDER)
RESTITUTION	\$0.00	\$0.00	\$0.00
3900 SALE OF FIXED ASSETS	16,030.41	5,000.00	11,030.41
3439 HOFFMAN FUNDS FOR CHILDREN & YOUTH	37,012.64	44,000.00	(6,987.36)
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	1,941,849.59	700,120.00	1,241,729.59
3440 HS FOREST COUNTY REVENUE	12,469.55	21,735.00	(9,265.45)
<u>REFUNDS PRIOR YEAR EXPENSES:</u>			
911 PHONE COSTS	0.00	0.00	0.00
3312 DA 65% SALARY	118,419.60	121,333.00	(2,913.40)
3404 DOMESTIC RELATIONS	61,955.52	96,000.00	(34,044.48)
REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
TAX ANTICIPATION NOTE	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	\$2,187,737.31	\$988,188.00	\$1,199,549.31
TOTAL REVENUES	\$19,095,461.26	\$18,377,975.00	\$717,486.26
ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE	(137,156.15) 5,334,837.15		
TOTAL AVAILABLE	\$24,293,142.26		

WARREN COUNTY
GENERAL FUND DISBURSEMENTS 2020

<u>COMMISSIONERS BUDGET - 01</u>		\$375,328.00
ELECTED	\$195,288.85	
CHIEF CLERK	50,674.68	
VEHICLE LEASE, LOBBYIST & MARKETING	31,686.83	
PROFESSIONAL SERVICES & AGREEMENTS	90,360.12	
S.S. & OTHER OPERATING EXPENSES	9,224.86	377,235.34
UNDER(OVER) BUDGET		<u>(\$1,907.34)</u>
<u>FINANCE & ADMINISTRATION DEPARTMENT BUDGET - PART OF 02</u>		\$311,212.16
WAGES & SOCIAL SECURITY	240,313.55	
OTHER OPERATING EXPENSES	-10,161.63	230,151.92
UNDER(OVER) BUDGET		<u>\$81,060.24</u>
<u>INDEPENDENT AUDIT BUDGET - PART OF 02</u>		\$0.00
7000 PROFESSIONAL SERVICE AGREEMENT		<u>25,000.00</u>
UNDER (OVER) BUDGET		<u>(\$25,000.00)</u>
<u>COURTHOUSE BLDG. & GROUNDS BUDGET - PART OF 03 FACILITIES</u>		\$284,289.61
WAGES & SOCIAL SECURITY	\$69,996.58	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
OTHERS OPERATING EXPENSES	128,437.22	198,433.80
UNDER (OVER) BUDGET		<u>\$85,855.81</u>
<u>WAREHOUSE BLDG. & GROUNDSW BUDGET - PART OF 03</u>		\$18,250.00
OPERATING EXPENSES		<u>15,361.63</u>
UNDER (OVER) BUUDGET		<u>\$2,888.37</u>
<u>HICKORY ST. BLDG. & GROUNDS BUDGET - PART OF 03</u>		\$18,300.00
OTHER OPERATING EXPENSES	11,251.50	
REIMBURSEMENTS	0.00	11,251.50
UNDER (OVER) BUDGET		<u>\$7,048.50</u>
<u>ROUSE ANNEX BUDGET - PART OF 03</u>		\$45,300.00
RENTALS	\$0.00	
OTHER	42,336.12	42,336.12
UNDER(OVER) BUDGET		<u>\$2,963.88</u>
<u>INFORMATION TECHNOLOGY BUDGET - PART OF 02</u>		\$146,000.00
6425 OPERATING EXPENSES		<u>150,135.98</u>
UNDER (OVER) BUDGET		<u>(\$4,135.98)</u>
<u>ELECTIONS BUDGET - 20</u>		\$259,932.35
WAGES & SOCIAL SECURITY	\$62,019.54	
OTHER OPERATING EXPENSES	20,447.21	
LEASES, POSTAGE, PRINTING & ADVERTISING	125,319.89	207,786.64
UNDER(OVER) BUDGET		<u>\$52,145.71</u>

<u>AUDITORS BUDGET - 24</u>		\$80,590.27
ELECTED, PAY WAS BUDGETED WRONG AT \$67224.00	\$82,838.68	
SOCIAL SECURITY & COMMUTE MILES	6,337.22	
OTHER OPERATING EXPENSES	2,661.35	91,837.25
		<u>91,837.25</u>
UNDER (OVER) BUDGET		<u>(\$11,246.98)</u>
<u>TAX ASSESSMENT BUDGET - 23</u>		\$272,740.93
WAGES & SOCIAL SECURITY	\$204,337.89	
COMPUTER, POSTAGE & PRINTING COSTS	\$48,101.93	
OTHER OPERATING EXPENSES	24,776.19	
VEHICLE LEASE	6,175.77	283,391.78
		<u>283,391.78</u>
UNDER(OVER) BUDGET		<u>(10,650.85)</u>
<u>TAX COLLECTORS BUDGET - PART OF TAX CLAIM 21</u>		\$73,000.00
ELECTED	\$106,197.96	
SOCIAL SECURITY	5,000.00	
OTHER OPERATING EXPENSES	0.00	111,197.96
		<u>111,197.96</u>
UNDER(OVER) BUDGET		<u>(\$38,197.96)</u>
<u>TAX CLAIM BUREAU BUDGET - 21</u>		\$360,497.26
WAGES & SOCIAL SECURITY	34,520.13	
OTHER OPERATING EXPENSES	134,919.80	169,439.93
		<u>169,439.93</u>
UNDER(OVER) BUDGET		<u>\$191,057.33</u>
<u>TREASURER BUDGET -22</u>		\$115,724.19
ELECTED	\$58,079.96	
DEPUTIES WAGES & SOCIAL SECURITY	39,161.26	
OTHER OPERATING EXPENSES	2236.12	99,477.34
		<u>99,477.34</u>
UNDER(OVER) BUDGET		<u>\$16,246.85</u>
<u>RECORDER OF DEEDS & REGISTER OF WILLS BUDGET - 25</u>		\$168,304.57
ELECTED	\$61,502.22	
DEPUTIES, SOCIAL SECURITY & LONGEVITY	67877.49	
OTHER OPERATING EXPENSES	19510.05	148,889.76
		<u>148,889.76</u>
UNDER (OVER) BUDGET		<u>\$19,414.81</u>
<u>PLANNING & ZONING BUDGET - 26</u>		\$216,816.16
WAGES & SOCIAL SECURITY	\$280,115.19	
OTHER OPERATING EXPENSES	27699.86	307,815.05
		<u>307,815.05</u>
UNDER (OVER) BUDGET		<u>(\$90,998.89)</u>
TOTAL GENERAL GOVERNMENT EXPENSES		<u>\$2,469,742.00</u>
<u>COURT OF COMMON PLEAS BUDGET - 05</u>		\$339,253.09
ELECTED	\$0.00	
BENEFITS	187,708.13	
OTHER OPERATING SERVICES	148,125.45	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	335,833.58
		<u>335,833.58</u>
UNDER (OVER) BUDGET		<u>\$3,419.51</u>

<u>WARREN DISTRICT JUSTICES BUDGET - 06</u>		\$84,739.26
CLERICAL & SOCIAL SECURITY	\$59,702.49	
OTHER OPERATING EXPENSES	16503.77	76,206.26
UNDER (OVER) BUDGET		<u>\$8,533.00</u>
<u>CONEWANGO DISTRICT JUSTICES BUDGET - 07</u>		\$99,775.01
CLERICAL & SOCIAL SECURITY	\$65,125.39	
OTHER OPERATING EXPENSES	22,278.80	87,404.19
UNDER (OVER) BUDGET		<u>\$12,370.82</u>
<u>YOUNGSHIRE DISTRICT JUSTICES BUDGET - 08</u>		\$83,508.77
CLERICAL & SOCIAL SECURITY	\$57,535.16	
OTHER OPERATING EXPENSES	19281.10	76,796.26
UNDER (OVER) BUDGET		<u>\$6,712.51</u>
<u>COURT HEARING OFFICER BUDGET - 09</u>		\$119,426.27
CLERICAL & SOCIAL SECURITY	\$110,939.00	
OTHER OPERATING EXPENSES	6,878.26	117,817.26
UNDER (OVER) BUDGET		<u>\$1,609.01</u>
<u>DISTRICT ATTORNEY BUDGET - 10</u>		\$424,478.51
ELECTED	\$183,057.39	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	272,781.55	
OTHER OPERATING EXPENSES	44,829.50	
DA 65% SALARY REIMBURSEMENT	(118,419.60)	382,248.84
UNDER (OVER) BUDGET		<u>\$42,229.67</u>
<u>PROTHONOTARY BUDGET - 14</u>		\$207,079.20
ELECTED	\$60,337.09	
DEPUTIES & SOCIAL SECURITY	116,487.39	
OTHER OPERATING EXPENSES	17,547.12	\$194,371.60
UNDER (OVER) BUDGET		<u>\$12,707.60</u>
<u>PUBLIC DEFENDER BUDGET - 11</u>		\$183,780.82
WAGES & SOCIAL SECURITY	\$154,473.91	
OTHER OPERATING EXPENSES	7,504.83	161,978.74
UNDER (OVER) BUDGET		<u>\$21,802.08</u>
<u>ADULT PROBATION - 12</u>		\$754,499.15
WAGES & SOCIAL SECURITY	\$595,452.31	
OTHER OPERATING EXPENSES	68,352.11	
LEASES	14,868.17	
GRANTS	137,853.90	816,526.49
UNDER(OVER) BUDGET		<u>(\$62,027.34)</u>
<u>DUI PROGRAM - FUND 05</u>		\$135,110.00
WAGES & SOCIAL SECURITY	45,003.65	
CAPITAL PURCHASES	10,165.70	
OTHER OPERATING EXPENSES	65,289.03	
VEHICLE LEASE	0.00	\$120,458.38
UNDER (OVER) BUDGET		<u>\$14,651.62</u>

<u>JUVENILE PROBATION- 13</u>		\$504,526.75
WAGES & SOCIAL SECURITY	\$431,426.58	
OTHER OPERATING EXPENSES	15529.94	
VEHICLE LEASE	725.86	447,682.38
		<u>447,682.38</u>
UNDER (OVER) BUDGET		<u>\$56,844.37</u>
TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES		<u>\$2,817,323.98</u>
<u>SHERIFF - 15</u>		\$1,375,602.70
ELECTED	\$72,324.59	
DEPUTIES WAGES & SOCIAL SECURITY	669,152.70	
OTHER OPERATING EXPENSES	86,953.84	
VEHICLE & EQUIPMENT LEASES	47039.98	875,471.11
		<u>875,471.11</u>
UNDER(OVER) BUDGET		<u>\$500,131.59</u>
<u>PRISON COMMISSARY - 07</u>		\$29,150.00
OPERATING EXPENSES	(\$17,230.94)	
REIMBURSEMENTS	0.00	(17,230.94)
		<u>(17,230.94)</u>
OVER(UNDER) BUDGET		<u>\$46,380.94</u>
<u>JAIL - 16</u>		\$2,709,208.45
WAGES & SOCIAL SECURITY	\$1,889,272.97	
UTILITIES	\$102,430.21	
PROFESSIONAL SERVICES	322,533.54	
OTHER OPERATING EXPENSES	300,035.96	2,614,272.68
		<u>2,614,272.68</u>
UNDER(OVER) BUDGET		<u>\$94,935.77</u>
<u>CORONER - 17</u>		\$52,746.83
ELECTED	\$21,071.88	
PROFESSIONAL SERVICES & SOCIAL SECURITY	12,934.80	
OTHER OPERATING EXPENSES	7,492.71	41,499.39
		<u>41,499.39</u>
UNDER(OVER) BUDGET		<u>\$11,247.44</u>
<u>ENVIRONMENTAL RESOURCES - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$26,000.00
BLACK FLY STUDY	26,000.00	26,000.00
		<u>26,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>EMERGENCY MANAGEMENT & HAZMAT- 18</u>		\$185,942.70
WAGES & SOCIAL SECURITY	\$114,681.55	
PROFESSIONAL SERVICES	\$50,009.62	
OTHER OPERATING EXPENSES	15,469.58	180,160.75
		<u>180,160.75</u>
UNDER (OVER) BUDGET		<u>\$5,781.95</u>
<u>911 EMERGENCY SYSTEM - 19</u>		\$1,074,172.00
WAGES & SOCIAL SECURITY	\$635,133.24	
OTHER OPERATING EXPENSES	126,804.59	
PROFESSIONAL SERVICES	58,175.13	820,112.96
		<u>820,112.96</u>
UNDER (OVER) BUDGET		<u>\$254,059.04</u>
TOTAL PUBLIC SAFETY EXPENSES		<u>4,540,285.95</u>

<u>SOLID WASTE - 962</u>		\$0.00
BENEFITS		\$0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL SOLID WASTE EXPENSES		<u>\$0.00</u>
<u>VETERANS AFFAIRS - 27</u>		\$107,252.00
WAGES & SOCIAL SECURITY	\$60,111.55	
PROFESSIONAL SERVICES	\$10,096.20	
OTHER OPERATING EXPENSES	9,648.07	<u>79,855.82</u>
UNDER (OVER) BUDGET		<u>\$27,396.18</u>
<u>HUMANE SOCIETY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$2,500.00
CONTRIBUTIONS		<u>2,500.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>HIGHWAYS & BRIDGES - fund 03</u>		\$36,300.00
BRIDGE INSPECTIONS	\$0.00	
ADMINISTRATIVE COSTS	0.00	<u>\$0.00</u>
UNDER(OVER) BUDGET		<u>\$36,300.00</u>
<u>HUMAN SERVICES - 28</u>		\$1,036,813.18
EARLY INTERVENTION ALLOCATION	\$50,943.46	
CHILDREN & YOUTH ALLOCATION	768,251.14	
DRUG & ALCOHOL ALLOCATION	13,797.99	
MENTAL HEALTH ALLOCATION	102,509.34	
INTELLECTUAL DIABILITIES	48,634.21	
SPECIAL GRANTS	82,782.84	
REIMBURSEMENTS	(16,649.00)	<u>1,050,269.98</u>
UNDER (OVER) BUDGET		<u>(\$13,456.80)</u>
<u>TRANSIT AUTHORITY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$39,467.00
8730 SUBSIDIES	39,966.00	
REIMBURSEMENTS	0.00	<u>39,966.00</u>
UNDER (OVER) BUDGET		<u>(\$499.00)</u>
<u>DOMESTIC RELATIONS - 29</u>		\$506,785.61
WAGES & SOCIAL SECURITY	0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	0.00	
POSTAGE	0.00	<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$506,785.61</u>
<u>TOTAL HEALTH AND WELFARE EXPENSES</u>		<u>\$1,172,591.80</u>
<u>RECREATION AUTHORITY - 780</u>		\$0.00
BENEFITS	\$0.00	
OTHER OPERATING EXPENSES	0.00	<u>0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>WARREN FOREST HI-ED COUNCIL - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$2,000.00
GRANTS		<u>2,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>

<u>WARREN COUNTY PUBLIC LIBRARY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$265,000.00
8775 SUBSIDY - WARREN	\$225,000.00	
8780 SUBSIDY - SHEFFIELD	10,000.00	
8785 SUBSIDY - SUGAR GROVE	10,000.00	
8790 SUBSIDY - YOUNGSVILLE	10,000.00	
8795 SUBSIDY - TIDIOUTE	10,000.00	265,000.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>WARREN COUNTY FAIR- PART OF 04 COMMUNITY DEVELOPMENT</u>		\$5,000.00
8736 SUBSIDIES	5,000.00	\$5,000.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL CULTURE & RECREATION EXPENSES		<u>\$272,000.00</u>
<u>NATIONAL FOREST - 445</u>		\$0.00
ALLOTMENT		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>AGRICULTURAL EXT - PART OF 04</u>		\$67,604.00
WAGES & SOCIAL SECURITY	\$0.00	
HOSPITAL, PRESCRIPTION, DENTAL & LIFE INS.	\$0.00	
8715 OTHER OPERATING EXPENSES	35,654.06	
SUBSIDIES	14,600.00	50,254.06
UNDER(OVER) BUDGET		<u>\$17,349.94</u>
<u>CONSERVATION - PART OF 04</u>		\$48,000.00
8720 OPERATING EXPENSES	\$44,475.75	
SUBSIDIES	0.00	44,475.75
UNDER (OVER) BUDGET		<u>\$3,524.25</u>
TOTAL CONSERVATION EXPENSES		<u>\$94,729.81</u>
<u>ECONOMIC DEVELOPMENT</u>		\$10,000.00
8741 GRANTS	10,000.00	
SUBSIDIES	0.00	10,000.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>URBAN REDEVELOPMENT - PART OF 04</u>		\$5,000.00
8739 GRANTS	1,624.90	1,624.90
UNDER(OVER) BUDGET		<u>\$3,375.10</u>
TOTAL COMMUNITY & URBAN DEVELOPMENT EXPENSES		<u>\$11,624.90</u>
<u>EOC - PART OF 04</u>		\$58,000.00
8725 GRANTS	\$0.00	0.00
UNDER(OVER) BUDGET		<u>\$58,000.00</u>
<u>TOURISM - PART OF 04 HOTEL TAX</u>		\$172,000.00
7003 ADMINISTRATIVE COSTS	\$8,691.05	
7000 SUBSIDIES	64,106.41	72,797.46
UNDER(OVER) BUDGET		<u>\$99,202.54</u>

<u>WARREN COUNTY CHAMBER BUSINESS & INDUSTRY - PART OF 04</u>		\$50,000.00
8740 SUBSIDIES	\$49,910.00	49,910.00
UNDER(OVER) BUDGET		<u>\$90.00</u>
TOTAL ECONOMIC DEVELOPMENT EXPENSES		<u>\$122,707.46</u>
<u>TAX ANTICIPATION NOTE & LOANS PART OF 02</u>		\$42,950.00
8700 EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90	
PRINCIPLE (DEBT SERVICE)	0.00	
8825 INTEREST-TAN	19,427.78	
8800 BANK FEES	1,252.90	31,626.58
UNDER(OVER)BUDGET		<u>\$11,323.42</u>
TOTAL DEBT SERVICE EXPENSES		<u>31,626.58</u>
<u>MISCELLANEOUS EXPENSE - PART OF 02 FINANCE & ADMINISTRATION</u>		\$3,009,791.81
5700-30 EMPLOYEE BENEFITS	\$2,777,805.36	
5771-75 RETIREMENT HEALTH CARE	139,893.93	
5770 RETIREMENT ARC	439,070.50	
3406-7 REIMBURSEMENTS	(827,527.41)	2,529,242.38
UNDER (OVER) BUDGET		<u>\$480,549.43</u>
<u>COUNTY LIABILITY & WC INSURANCE -PART OF 02 FINANCE & ADMINISTRATION</u>		\$422,197.30
7800 LIABILITY INSURANCE	\$222,197.30	
7850 WORKMAN'S COMP.	164,256.00	
3408 REIMBURSEMENTS(INSURANCE COST)	(36,461.22)	
5750 MISCELLANEOUS-UNEMPLOYMENT COMP	0.00	349,992.08
UNDER (OVER) BUDGET		<u>\$72,205.22</u>
<u>MISCELLANEOUS EXPENDITURES - PART OF 02</u>		\$15,000.00
7350 EE ASSISTANCE & EVENTS	\$7,326.52	
GRANTS	0.00	
OTHER OPERATING EXPENSES	0.00	7,326.52
UNDER (OVER) BUDGET		<u>\$7,673.48</u>
TOTAL MISCELLANEOUS EXPENSES		<u>\$2,886,560.98</u>
<u>INTERFUND TRANSFERS - PART OF 02</u>		(\$758,465.00)
3404 DOMESTIC RELATIONS	(\$61,955.52)	
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	(2,069,714.69)	
911	0.00	
3405 DHS HR SERVICES	(85,527.22)	
8900 HOUSING TRUST FUND	6,001.64	
8910 COUNTY RECORDS IMPROVEMENT FUNDS	2,410.00	
8920 RECORDER OF DEEDS IMPROVEMENT FUND	27,472.65	
COURT ADMINISTRATION FEES	0.00	
GRANTS	0.00	(2,181,313.14)
UNDER (OVER) BUDGET		<u>\$1,422,848.14</u>

<u>PASS THRU FUNDS PART OF 04 COMMUNITY DEVELOPMENT</u>		\$937,058.00
3337 TAWC MEDICAL ASSIST - FED	\$212,243.50	
SAFETY GRANTS-DUI - FED	0.00	
3342 TEFAP-SALVATION ARMY - FED	4,313.72	
3340 TAWC MEDICAL ASSIST -STATE	212,243.50	
3341 HOMELESS ASSIST - EOC - STATE	89,458.00	
3343 FEDERAL & STATE ANDS PILOT REVENUE	333,177.24	
3444 JOSEPH DEFREES ACCOUNT	21,552.46	
SOLID WASTE AUTHORITY - STATE	0.00	
8711 SECURE RURAL SCHOOLS ALLOCATION	538,654.13	<u>1,411,642.55</u>
UNDER(OVER) BUDGET		<u><u>(\$474,584.55)</u></u>
<u>CAPITAL PROJECTS - PART OF 02 FINANCE & ADMINISTRATION</u>		\$681,152.41
PROFESSIONAL FEES	\$0.00	
9100 SITE IMPROVEMENTS	113,053.80	
9210 BUILDING IMPROVEMENTS	138,098.61	
9200 MAJOR MACHINERY & EQUIPMENT	153,683.23	
9210 ABM & FACILITIES IMPROVEMENTS	138,098.61	
TRUCKS & AUTOMOBILES	0.00	
9400 FURNITURE & FIXTURES	17,655.40	
9500 COMPUTERS & EQUIPMENT	94,133.70	<u>654,723.35</u>
UNDER (OVER) BUDGET		<u><u>\$26,429.06</u></u>
TOTAL OTHER FINANCING USES EXPENSES		<u><u>(\$114,947.24)</u></u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u><u>\$14,304,246.22</u></u>
PLUS ENDING FUND BALANCE - DECEMBER 31, 2019		<u><u>(2,671,908.79)</u></u>
TOTAL EXPENDED & UNEXPENDED		<u><u>\$11,632,337.43</u></u>
THE 2020 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY		<u><u>\$3,592,445.10</u></u>

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

DEPARTMENTS UNDER BUDGET

2 FISCAL	\$81,060.24	
2 CAPITAL PROJECTS	\$26,429.06	
2 INTERFUND TRANSFERS	\$1,422,848.14	
2 TAX ANTICIPATION NOTE	\$11,323.42	
2 MISCELLANEOUS INSURANCE	\$72,205.22	
2 MISC EXPENDITURES	\$7,673.48	
2 MISC EXPENSE	\$480,549.43	
3 COURTHOUSE BLDG. & GROUNDS	\$85,855.81	
3 HICKORY ST. BUILDING & GROUNDS	\$7,048.50	
3 HIGHWAYS & BRIDGES	\$36,300.00	
4 TOURISM	\$99,202.54	
4 AGRICULTURAL EXT.	\$17,349.94	
4 EOC	\$58,000.00	
5 DUI PROGRAM	\$14,651.62	
6 WARREN DISTRICT JUSTICES	\$8,533.00	
7 CONEWANGO DISTRICT JUSTICES	\$12,370.82	
7 PRISON COMMISSARY	\$46,380.94	
8 YOUNGVILLE DISTRICT JUSTICE	\$6,712.51	
10 DISTRICT ATTORNEY	\$42,229.67	
11 PUBLIC DEFENDER	\$21,802.08	
13 JUVENILE PROBATION	\$56,844.37	
14 PROTHONOTARY	\$12,707.60	
15 SHERIFF	\$500,131.59	
16 JAIL	\$94,935.77	
17 CORONER	\$11,247.44	
18 EMERGENCY MANAGEMENT	\$5,781.95	
19 911 EMERGENCY SYSTEM	\$254,059.04	
20 ELECTIONS	\$52,145.71	
21 TAX CLAIM	\$191,057.33	
22 TREASURER	\$16,246.85	
25 RECOEDER OF DEEDS	\$19,414.81	
27 VETERANS AFFAIRS	\$27,396.18	
29 DOMESTIC RELATIONS	\$506,785.61	
ALL OTHER DEPARTMENTS	\$17,870.12	4,325,150.79

DEPARTMENTS (OVER) BUDGET

2 INDEPENDENT AUDIT	(25000.00)	
4 PASS THRU FUNDS	(\$474,584.55)	
12 ADULT PROBATION	(\$62,027.34)	
24 AUDITORS	(\$11,246.98)	
28 HUMAN SERVICES	(\$13,456.80)	
26 PLANNING & ZONING	(\$90,998.89)	
21 TAX COLLECTORS	(\$38,197.96)	
23 TAX ASSESSMENT	(\$10,650.85)	
ALL OTHER DEPARTMENTS	(\$6,542.32)	(\$732,705.69)

\$3,592,445.10

THE 2020 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:

WARREN COUNTY
PROTHONOTARY/
CLERK OF COURTS

2021 DEC 21 PM 3:58

FILED

WARREN COUNTY CHECKING ACCOUNTS
2020

GENERAL ACCOUNT - FUND 01

GENERAL FUND BALANCE - JANUARY 1, 2020 \$5,197,681.00

RECEIPTS

DA 65% reimbursement	\$118,419.60	
ASSESSMENT AND ZONE MAP REVENUE	42,414.34	
TAX CLAIM REVENUE	1,135,945.14	
TREASURERS REVENUE	17,319.00	
REGISTER AND RECORDER REVENUE	145,558.98	
PLANNING AND ZONING-LICENSE & PERMITS	120,677.86	
COURTS AND MAJASTRATES REVENUE	302,200.06	
PROTHONOTARY REVENUE	64,293.19	
ADULT PROBATION REVENUE(ARD & SUPERVISION)	555,380.08	
DUI REVENUE	159,684.47	
JUVENILE PROBATION	84,087.22	
SHERIFF REVENUE	233,189.16	
JAIL REVENUE	426,381.40	
CORONER ACT 122 & OTHER REVENUES	21,068.75	
EMA GRANT & HAZMAT FEES	81,319.88	
E911 REVENUE	1,030,593.83	
CDBG	224,313.47	
INCOME	11,516,981.46	
INTEREST	2,762.11	
	\$16,282,590.00	
		\$21,480,271.00

DISBURSEMENTS

TOTAL CAPITAL PURCHASES	\$378,526.13	
EMPLOYEES HEALTH INSURANCE	\$2,685,319.57	
INTEREST ON LOAN	19,427.78	
OPEN SPACE LEGACY	20,000.00	
CDBG	167,605.35	
OTHER DISBURSEMENTS	12,461,531.17	
		15,732,410.00

BALANCE - DECEMBER 31, 2020 \$5,747,861.00

COVID-19 FUND

BALANCE - JANUARY 1, 2020 \$0.00

RECEIPTS

DEPOSITS	3569129	\$3,569,129.00
		\$3,569,129.00

DISBURSEMENTS	\$3,539,294.00	\$3,539,294.00
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BALANCE - DECEMBER 31, 2020 \$29,835.00

LIQUID FUELS - FUND 03

BALANCE - JANUARY 1, 2020 \$8,310.50

RECEIPTS

COMMONWEALTH OF PA	\$130,696.43	
CARES ACT	32,164.93	
VOIDS	0.00	
INTEREST	5.29	
	162,866.65	
		\$171,177.15

DISBURSEMENTS

BOROUGHES & TOWNSHIPS	154,999.00	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	92.53	
MISCELLANEOUS	0.00	
		155,091.53

BALANCE - DEC 31, 2020 \$16,085.62

WARREN COUNTY DUI PROGRAM- FUND 05

BALANCE - JANUARY 1, 2020 \$72,556.27

RECEIPTS

SOBRIETY GRANTS	\$70,703.19	
ADMINISTRATIVE FEES	56,549.21	
INTEREST	32.67	
CARES ACT	29,835.19	
PROBATION	63,440.95	
MISCELLANEOUS	14,171.87	234,733.08
		<u>\$307,289.35</u>

DISBURSEMENTS

PAYROLL/SOCIAL SECURITY	\$65,203.06	
GRANTS	30,932.94	
VEHICLES & GAS/OIL	0.00	
COMPUTERS/EQUIPMENT/SUPPLIES	17,216.30	
TRAVEL	8,506.76	
POSTAGE	0.00	
PROFESSIONAL SERVICES	13,966.30	
ASSOCIATION EXPENSES	168.95	
REIMBURSEMENTS	0.00	
CONFERENCE	0.00	
MISC OFFICE	2,454.49	
FAMILY SERVICES	1,422.00	
ADMIN COSTS	16,066.65	
VOIDS	42,213.82	\$198,151.27
		<u>\$198,151.27</u>

BALANCE - DECEMBER 31, 2020 \$109,138.08

PROTHONOTARY AUTOMATION FEES FUND 08

BALANCE - JANUARY 1, 2020 \$13,691.95

RECEIPTS

FEES	\$0.00	
VOIDS	46,518.40	
TRANSFERS	27,383.60	73,902.00
		<u>\$87,593.95</u>

DISBURSEMENTS

PIRRELLO	\$4,264.96	
NATIONAL PRINTING	10,621.57	
BOLLINGER	97.50	
TRANSFER	68,458.48	
STORAGE SOLUTIONS	0.00	
VENDOR	0.00	83,442.51
		<u>83,442.51</u>

BALANCE - DECEMBER 31, 2020 \$4,151.44

COUNTY RECORDS IMPROVEMENT FUND 19

BALANCE - JANUARY 1, 2020 \$16,103.78

RECEIPTS

RECORDING FEES	\$10,785.00	
INTEREST	0.00	10,785.00
		<u>\$26,888.78</u>

DISBURSEMENTS

	8,175.13	8,175.13
		<u>8,175.13</u>

BALANCE - DECEMBER 31, 2020 \$18,713.65

WARREN COUNTY HOUSING TRUST FUND - FUND 16

BALANCE - JANUARY 1, 2020		\$12,409.13
RECEIPTS		
RECORDING FEES	\$26,469.60	
INTEREST	13,874.12	40,343.72
		<u>\$52,752.85</u>
DISBURSEMENTS		
VOIDS & DISBURSEMENTS	\$15,380.12	
EOC	\$12,777.84	28,157.96
		<u>\$24,594.89</u>

SMALL COMMUNITIES - FUND 12

BALANCE - JANUARY 1, 2020		\$4,880.97
RECEIPTS		
HUD	166,189.20	
STAPLEFORD & BYHAM	1,020.00	
INTEREST	0.00	\$167,209.20
		<u>172,090.17</u>
DISBURSEMENTS		
STORMWATER PROJECT	\$0.00	
LEGAL FEES	160,165.00	
PROTHONATARY OFFICE (LEINS)	0.00	
EXCAVATING	0.00	
WARREN COUNTY	5,331.95	
RECONSTRUCTION	2,108.40	167,605.35
		<u>\$4,484.82</u>

HAZARDOUS MATERIALS - FUND 14

BALANCE - JANUARY 1, 2020		\$5,785.04
RECEIPTS		
FEES	0.00	
HDI GLOBAL	0.00	
VOIDS	72.37	
GRANT MONEY	0.00	
REIMBURSEMENT	0.00	
INTEREST	2.15	74.52
		<u>\$5,859.56</u>
DISBURSEMENTS		
INSURANCE	\$0.00	
EQUIPMENT	0.00	
SUBSCRIPTIONS & DUES	0.00	
OFFICE	0.00	
REPAIR	0.00	
UTILITIES	0.00	
TRANSFER TO GENERAL FUND	5,859.56	5,859.56
		<u>\$0.00</u>

JUVENILE PROBATION - FUND 15

BALANCE - JANUARY 1, 2020		1,595.93
RECEIPTS		
FEES	\$0.00	
VOIDS	\$72.37	
INTEREST	0.67	73.04
		<u>\$1,668.97</u>
DISBURSEMENTS - SUPPLIES		
TRANSFER TO GENERAL FUND	72.37	
	1,596.60	1,668.97
		<u>\$0.00</u>

HOTEL TAX FUND-15

BALANCE - JANUARY 1, 2020 \$24,400.81

RECEIPTS

HOTELS & MOTELS	\$134,307.47	
CAMPING LODGES	1,589.67	
BED & BREAKFAST	24,004.42	
ALL OTHERS	5,634.58	
VOIDS	0.00	165,536.14
		<u>\$189,936.95</u>

DISBURSEMENTS

WC COMMISSIONERS	\$8,691.05	
WC VISITORS BUREAU	\$157,292.28	
VOIDS	6,971.44	172,954.77
		<u>172,954.77</u>

BALANCE - DECEMBER 31, 2020 \$16,982.18

E-911 FUND 29

BALANCE - JANUARY 1, 2020 \$0.00

RECEIPTS

VOIDS	0.00	
INTEREST	0	
STATE GRANT	0.00	
FOREST COUNTY	0.00	
DEPOSITED IN WRONG ACCOUNT	0.00	
DEPOSITS	0.00	0.00
		<u>\$0.00</u>

DISBURSEMENTS

PAYROLL	\$0.00	
PHONE SERVICE	0.00	
EQUIPMENT/ SOFTWARE	0.00	
TRANSFER TO GENERAL FUND TO CLOSE ACCOUNT	0.00	
UTILITIES	0.00	
RENTALS	0.00	
SUPPLIES	0.00	
WENT TO WRONG ACCOUNT, SUPPOSED TO BE SCI	0.00	
VEHICLE MAINTENANCE	0.00	
TRAINING	0.00	
REIMBURSE COUNTY & MISC	0.00	0.00
		<u>0.00</u>

BALANCE - DECEMBER 31, 2020 \$0.00

HELP AMERICA VOTE ACT

BALANCE - JANUARY 1, 2020

TITLE II - ELECTION ASSISTANCE COMMISSION \$3.02

RECEIPTS

INTEREST	0.00	
DEPOSIT	0.00	0.00
		<u>\$3.02</u>

DISBURSEMENTS

BALLOT BOXES & BMD KITS	3.02	
COMMISSIONERS REIM BURSE	\$0.00	3.02
		<u>3.02</u>

BALANCE - DECEMBER 31, 2020 \$0.00

DOMESTIC RELATIONS FUND 33

BALANCE - JANUARY 1, 2020 \$388,318.16

RECEIPTS

TITLE IV-D	\$453,430.90	
COUNTY REIMBURSEMENT	0.00	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	17,130.00	
INCENTIVES	85,914.29	
TITLE XIX	0.00	
VOIDS	17,042.31	
PATERNITY COST	516.34	
MISC.	50.69	
INTEREST	166.57	
		<u>574,251.10</u>
		\$962,569.26

DISBURSEMENTS

WAGES & BENEFITS	\$468,682.20	
LEGAL EXPENSES	\$0.00	
FEES	3,112.46	
COUNTY COSTS	0.00	
GENETIC TESTING	622.60	
UTILITIES	0.00	
MATERIALS/SUPPLIES	1,123.40	
PHONE	2,643.75	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	175.00	
TRAINING	0.00	
MISC.	375.00	
POSTAGE	120.00	
TRAVEL	0.00	
VOIDS	61,323.00	
		<u>538,177.41</u>

BALANCE - DECEMBER 31, 2020 \$424,391.85

STATE FUNDS

BALANCE - JANUARY 1, 2020 \$9,287.97

RECEIPTS	<u>138406.35</u>	<u>138,406.35</u>
		\$147,694.32

DISBURSEMENTS

DEPT OF AGRICULTURE	32,202.00	
COUNTY COMMISSIONS	5,750.00	
PA GAME COMMISSION	84,540.90	
PA FISH COMMISSION	5,864.80	
BOAT	0.00	
MISCELLANEOUS (CHECK RETURNS/REFUNDS)	0.00	
		<u>\$128,357.70</u>

BALANCE - DECEMBER 31, 2020 \$19,336.62

HUMAN SERVICES CHECKING ACCOUNTS

BALANCES AS OF DECEMBER 31, 2020

GENERAL ACCOUNT
MEGA WAIVER
MENTAL HEALTH
INTELLECTUAL DISABILITIES
DRUG & ALCOHOL
EARLY INTERVENTION
HUMAN SERVICES DEVELOPMENT FUND
CHILDREN & YOUTH
CHILDREN & YOUTH SPECIAL GRANTS
HUMAN SERVICES BLOCK GRANT

DISTRICT JUSTICES OF WARREN COUNTY
ANNUAL STATEMENT JANUARY 1, 2020 - DECEMBER 31, 2020

INCOME

ZYDONIK-WARREN	\$44,834.23	
BAUER-CONEWANGO	31,353.99	
WOODIN - YOUNGSVILLE	30,159.50	\$106,347.72
		<hr/>

EXPENSES

RENTALS	15,946.11	
OFFICE SUPPLIES	16,934.38	
POSTAGE	15,541.88	
INSURANCE- BONDING	0.00	
UTILITIES	1,823.59	
TELEPHONE	3,837.82	
MAINTENANCE & REPAIRS	1,461.85	
CONSTABLE COSTS	1,433.92	
TRAVEL/SEMINARS	1,064.12	
SALARIES - ZYDONIK	59,702.49	
SALARIES - BAUER	65,125.39	
SALARIES - WOODIN	57,535.16	240,406.71
		<hr/>

DISTRICT JUSTICES NET LOSS FOR 2020		<u><u>(\$134,058.99)</u></u>
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SHERIFF EXECUTION

BALANCE - JANUARY 1, 2020		\$48,657.80
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RECEIPTS

DEPOSITS	\$347,293.17	
SERVICE CHARGE	\$0.00	
VOID CHECKS	3,783.44	351,076.61
		<hr/>
		\$399,734.41

DISBURSEMENTS

REGISTER & RECORDER	\$4,497.55	
ASSESSMENT	230.00	
TREASURER	58,745.46	
TAX CLAIM	34,234.92	
CITY OF WARREN	1,851.31	
WARREN TIMES OBSERVER	45,572.81	
REM ABSTRACT	3,300.00	
LAWYERS	176,470.08	
NOTARY	4,400.00	
COMMONWEALTH OF PA	10,059.00	
SUGAR GROVE SEWER	12,198.26	
BANK CHARGES	32.25	
MISCELLANEOUS & SHERIFF	132.00	351,723.64
		<hr/>

BALANCE - DECEMBER 31, 2020		<u><u>\$48,010.77</u></u>
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SHERIFF EMPLOYEE ACCT.

January 1, 2020		\$14,220.64
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RECEIPTS

DEPOSIT	0.00	
TRANSFER	0.00	
INTEREST	30.94	30.94
		<hr/>
		\$14,251.58

DISTRIBUTION

PEPSI MACHINE	0.00	
SCHOLAR SHIPS & DONATIONS	0.00	0
		<hr/>

December 31, 2020		<u><u>\$14,251.58</u></u>
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SHERIFFS APPEARANCE ACCOUNT

BALANCE - JANUARY 1, 2020		\$3,387.30
RECEIPTS		
SHERIFFS COSTS	70,465.02	
PA SCDU	31.06	
VOIDS	391.09	
MISC	0.00	
INTEREST	\$2.31	70,889.48
		<u>\$74,276.78</u>
DISBURSEMENTS		
ATTORNEYS	\$4,602.48	
VARIOUS COUNTY SHERIFFS	3,649.78	
NOTARY	0.00	
WARREN COUNTY TREASURER	54,051.28	
TRANSFER FEES	6,680.00	
MISCELLANEOUS	2,455.66	71,439.20
		<u>\$2,837.58</u>

SHERIFF SPECIAL ACCT.

January 1, 2020		\$4,630.60
RECEIPTS		
INTEREST	0	
DONATIONS	1550.00	1550.00
		<u>\$6,180.60</u>
DISTRIBUTION		
DUI TRAILER	500.00	
SHIRTS	590.00	
TRAINING	550.00	1640
		<u>\$4,540.60</u>

TAX CLAIM BUREAU

BALANCE - JANUARY 1, 2020		330924.12
RECEIPTS		
COUNTY	\$927,658.57	
COST	286,628.19	
COMMISSIONS	181,964.89	
SCHOOL	2,073,704.53	
ROAD	455,934.75	
OVERPAYMENT OF TAXES	26,668.80	
INTEREST	0.00	
UPSET SALES	71,223.05	
REPOSITORY SALE	11,299.46	
JUDICIAL SALE	55,962.05	
CLEAN & GREEN TAX	864.56	
REDEPOSITED BOUNCED CHECKS	8,723.61	
MISC ADJUSTMENTS	25,523.54	4,126,156.00
		<u>\$4,457,080.12</u>
DISBURSEMENTS		
COUNTY	\$1,401,424.35	
SCHOOL	2,075,115.00	
ROAD	458,362.44	
OVERPAYMENT OF TAXES	26,542.22	
UPSET SALE	60,842.97	
JUDICIAL SALE	50,554.36	
REPOSITORY	11,299.46	
CLEAN & GREEN FEES	864.56	
BANK SERVICE CHARGES	0.00	
BOUNCED CHECKS	24,798.61	
INTEREST & MISC ADJ.	72,766.06	4,182,570.03
		<u>\$274,510.09</u>

RESTITUTION/FINES & COSTS

BALANCE - JANUARAY 1, 2020		\$81,472.13
RECEIPTS		
MISC	1,038.73	
FINES	197,899.09	
COSTS/FEES	647,350.17	
RESTITUTION	156,291.09	
ADJUSTMENTS	60.15	1,002,639.23
		<u>1,084,111.36</u>
DISBURSEMENT		
		1,084,111.36
DISBURSEMENTS		
RESTITUTION	\$137,222.29	
NOE SERVER	0.00	
FAMILY SERVICES	458.83	
AUTOMATION FEES	7.43	
JUVENILE RESTITUTION	1,484.20	
PA DEPT OF REVENUE	255,561.64	
HUMAN SERVICES	33.92	
WARREN COUNTY	441,932.57	
WARREN BORO	9,880.01	
WARREN CITY	2,673.83	
CLERK OF COURTS	1,519.43	
JUVENILE PROBATION	696.59	
PROTHONOTARY	6,686.06	
WC SCHOOL	0.00	
SHERIFF	21,890.06	
DUI	128,142.43	
TOWNSHIPS & BOROS	8,532.98	1,016,722.27
		<u>1,016,722.27</u>
ENDING BALANCE DECEMBER 31, 2020		<u>\$67,389.09</u>

COUNSELING FUND/ ORPHANS COURT

BALANCE JANUARY 1, 2020		\$14,703.65
RECEIPTS		
DEPOSITS	300.00	
INTEREST	16.49	316.49
		<u>316.49</u>
DISBURSEMENT	0.00	0.00
		<u>0.00</u>
BALANCE DECEMBER 31, 2020		<u>\$15,020.14</u>

RECORDER OF DEEDS

BALANCE JANUARY 1, 2020		\$172,672.17
RECEIPTS		
DEPOSITS	10497.00	
INTEREST	85.76	10582.76
		<u>10582.76</u>
DISBURSEMENT	995	995.00
		<u>995.00</u>
BALANCE DECEMBER 31, 2020		<u>\$182,259.93</u>

REGISTER & RECORDER

BALANCE - JANUARY 1, 2020 \$35,636.53

RECEIPTS

AFFORDABLE HOUSING	27,749.50	
ESCROW	6,983.25	
RT TAX	\$1,803,579.12	
RECORDS IMPROVEMENT	18,990.00	
REGISTER OF WILLS	34,650.75	
STATE TAX	154,947.50	
COMMISSIONS	94,949.22	
FINANCIAL STATEMENT	4,900.00	
MARRIAGE FEES	4,284.50	
MISC & VOIDS	10,972.04	4,002,365.25
		<u>\$4,038,001.78</u>

DISBURSEMENTS

RT TAX TO STATE	\$893,958.98	
RECORDER OF DEEDS	157,531.31	
ORPHANS COURT	12,374.00	
TOWNSHIPS	271,718.14	
BOROUGHs	10,995.23	
CITY	85,224.36	
SCHOOLS	403,969.38	
WARREN COMMISSIONERS	239,008.50	
SERVICE CHARGES	325.50	
MISCELLANEOUS	209.20	
INHERITANCE TAX TO STATE	1,638,207.67	3,713,522.27
		<u>\$324,479.51</u>

BALANCE - DECEMBER 31, 2020 \$324,479.51

RESERVE ACCOUNT

BALANCE JANUARY 1, 2020 \$449,326.17

RECEIPTS

DEPOSIT	\$1,766,243.13	
VOID	\$0.00	
INTEREST	\$1,498.28	\$1,767,741.41
		<u>\$2,217,067.58</u>

DISBURSEMENT

DISBURSEMENT	\$500,000.00	
VOID	\$500,000.00	
LOAN TO PAY COUNTY BILLS	\$0.00	\$1,000,000.00
		<u>\$1,217,067.58</u>

BALANCE DECEMBER 31, 2020 \$1,217,067.58

WARREN COUNTY
PROthonotary
CLERK OF COURTS

2021 DEC 21 PM 3:58

FILED

WARREN COUNTY EMPLOYEES PENSION PLAN
STATEMENT OF CHANGES IN ASSETS

COST BALANCE - JANUARY 1, 2020		\$36,791,116.00
ADDITIONS		
MEMBER CONTRIBUTION	\$846,333.00	
COUNTY CONTRIBUTION	436,127.00	
INVESTMENT INCOME:		
INTEREST	265,995.00	
DIVIDENDS	573,344.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF I	3,278,661.00	
INVESTMENT EXPENSE	(90,067.00)	
OTHER CASH ACTIVITY	110.00	
		<u>5,310,503.00</u>
		\$42,101,619.00
DELETIONS		
BENEFITS	\$2,180,117.00	
ADMINISTRATIVE EXPENSES	19,765.00	
REFUND OF CONTRIBUTIONS	75,630.00	
DEATH BENEFITS	0.00	
		<u>2,275,512.00</u>
NET INCREASE(DECREASE) IN ASSETS		
NET ASSETS- DECEMBER 31, 2020		<u>\$39,826,107.00</u>

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

ASSETS

CASH & SHORT TERM INVESTMENTS		
RECEIVABLES		\$1,425,559.00
INVESTMENTS:		
US GOVERNMENT OBLIGATIONS	\$0.00	
CORPORATE BONDS	0.00	
COMMON STOCKS	25,635,755.00	
MUTUAL FUNDS	0.00	
OTHER FIXED INCOME(NON-RATED)	12,639,139.00	
ACCRUED INCOME	30,819.00	
ASSET BACKED	0.00	
REFUNDS PAYABLE & OTHER	94,835.00	
		<u>38,400,548.00</u>
		\$39,826,107.00

LIABILITIES

RETIRED MEMBERS RESERVE ACCOUNT	\$20,940,326.00	
MEMBERS ANNUITY RESERVE ACCOUNT	9,444,859.00	
FUTURE BENEFIT ACCRUALS	5,146,572.00	
VESTED PLAN BENEFITS	5,588,950.00	
NON-VESTED PLAN BENEFITS	304,063.00	
TERMINATED VESTED BENEFITS	1,053,812.00	
		<u>42,478,582.00</u>
FUND BALANCE		<u>(2,652,475.00)</u>
TOTAL LIABILITIES & FUND BALANCE		<u>\$ 39,826,107.00</u>

MARCELLUS LEGACY OPEN SPACE FUND

JANUARY 1, 2020		\$118,856.20
RECEIPTS		
DEPOSITS	\$0.00	
INTEREST	\$0.00	0.00
		<u>118856.20</u>
DISBURSEMENT		
WITHDRAW	\$20,000.00	
MOVED TO GENERAL FUND	\$0.00	\$20,000.00
		<u>\$98,856.20</u>
DECEMBER 31, 2020		<u>\$98,856.20</u>

PROTHONOTARY CHECKING

BALANCE - JANUARY 1, 2020 \$352.57

RECEIPTS

DEPOSITS	\$93,440.63	
REFUND OF BANK FEES	\$436.65	
MISC- VOIDS	5,975.50	
TRANSFER IN	4,545.25	
INTEREST	14.64	104,412.67
		<u>\$104,765.24</u>

DISBURSEMENTS

TREASURER	\$63,428.79	
PA. DEPT REVENUE	22,152.90	
AOPC	482.80	
BAR ASSOCIATION	1,635.00	
SHERIFF DEPT.	1,674.05	
AUTOMATION FEES	5,635.19	
COURT ADMIN	175.00	
INTEREST WITHHOLDING	3.45	
BANK FEE	577.19	
TRANSFER OUT	4,545.25	
MISC	175.52	100,485.14
		<u>\$100,485.14</u>

BALANCE - DECEMBER 31, 2020 \$4,280.10

PROTHONOTARY ESCROW 2 years

BALANCE - JANUARY 1, 2019 \$45,631.01

RECEIPTS

ESCROW PAID IN	\$226,490.40	
SERVICE FEE REFUND	\$425.49	
INTEREST	676.22	227,592.11
		<u>\$273,223.12</u>

DISBURSEMENTS

ESCROW PAID OUT	\$235,771.10	
SERVICE FEES	\$513.88	
INTEREST PAID OUT	0.00	236,284.98
		<u>\$236,284.98</u>

BALANCE - DECEMBER 31, 2020 \$36,938.14

CLERK OF COURTS ESCROW 2 years

BALANCE - JANUARY 1, 2019 \$27,457.78

RECEIPTS

BAIL	\$14,545.06	
INCOME/SA	0.00	
INCOME/AUTO FEES	0.00	
MISC:	0.00	
TRANSFER	0.00	14,545.06
		<u>\$42,002.84</u>

DISBURSEMENTS

BAIL	\$8,493.00	
BANK SERVICE FEES	\$0.00	
DISB/SA	0.00	
DISB/AUTO FEES	-	
COLLECTIONS	290.75	
INTEREST	0.00	8,783.75
		<u>\$8,783.75</u>

BALANCE DECEMBER 31, 2020 \$33,219.09

PRISON COMMISSARY

BALANCE JANUARY 1, 2020		\$137,478.85
RECEIPTS		
DEPOSITS	42911.54	
VOIDS	\$296.44	\$43,207.98
		<u>\$180,686.83</u>
DISBURSEMENTS		
COMPUTER SOFTWARE EQUIPMENT	16445.82	
MAGAZINES	2,774.59	
TV,MEDICAL, INMATE CLOTHING, HAIR CUTS	151,134.59	
VOIDS	2,981.23	173,336.23
		<u>173,336.23</u>
BALANCE DECEMBER 31, 2020		<u><u>\$7,350.60</u></u>

JAIL COMMISSARY

BALANCE - JANUARY 1, 2020		\$34,093.54
RECEIPTS		
DEPOSITS	\$514,647.37	
VOIDS	\$5,009.85	
INTEREST/ADDITION	4,593.95	524,251.17
		<u>\$558,344.71</u>
DISBURSEMENTS		
ADJUSTMENT FROM KEEFE TO OASIS	\$54,245.96	
REVERSE DEPOSIT	\$18,301.25	
OASIS MANAGEMENT SYSTEMS INC	\$100,100.38	
ITI TELEPHONE	12,107.26	
INMATE FINANCIAL	77,842.14	
WC COMMISSIONERS & COMMISSIONS	200,151.73	
EMAIL FEE/COMMISSION SETTLEMENT	8,356.68	
IC SOLUTIONS (PHONE DEBIT TIME)	27,028.53	
POSTMASTER	12.80	
BANK FEES	1,489.43	
VOIDS	503.41	500,139.57
		<u>500,139.57</u>
BALANCE - DECEMBER 31, 2020		<u><u>\$58,205.14</u></u>

JAIL WORK RELEASE ACCOUNT FUND 28

BALANCE - JANUARY 1, 2020		\$24,062.35
RECEIPTS		
COLLECTIONS	\$8,136.97	
VOIDS	2195.54	
INTEREST	8.15	10,340.66
		<u>\$34,403.01</u>
DISBURSEMENTS		
INMATES	\$9,136.34	
COMMISSARY	87.00	
WC TREASURER	117.61	
ROOM	23,666.57	
COLLECTION	1,348.49	
DIFFERENCE OF STARTING AMOUNT	42.00	
MISCELLANEOUS	0.00	34,398.01
		<u>34,398.01</u>
BALANCE - DECEMBER 31, 2020		<u><u>\$5.00</u></u>

WARREN PSCE PROGRAM(4-H)	(not available)		\$23,324.36
January 1, 2018			
RECEIPTS			
DEPOSITS		30527.55	30527.55
			<u>\$53,851.91</u>
DISTRIBUTION			
REGISTRATION FEES		21577.46	
TRAVEL		1335.06	
SUPPLIES		4108.88	
EQUIPMENT		466.1	
TRANSFER		214.48	
MISC.		355.2	28057.18
			<u>\$25,794.73</u>
December 31, 2018			

WARREN COUNTY AGRICULTURE EXTENTION ASSOCIATION (4-H)

January 1, 2018	not available		\$791.25
RECEIPTS			
WARREN COUNTY ALLOCATIONS		15816.78	15816.78
			<u>\$16,608.03</u>
DISTRIBUTION			
OFFICE EXPENSE		8385.62	
TRAVEL		4912.12	
PSCE TRANSFER		0	
INSURANCE		1356.30	
MISC.		659.84	15313.88
			<u>\$1,294.15</u>
December 31, 2018			

PSCE 4-H DEVELOPMENT ACCOUNT

November 1, 2017	(not available)		\$42,920.02
RECEIPTS			
DEPOSITS		64350.26	
VOIDS		25	64375.26
			<u>\$107,295.28</u>
DISTRIBUTION			
MEMBER ACTIVITIES		35011.15	
ADULT ACTIVITIES		4858.75	
ADVERTISING		622	
UTILITIES		5135.18	
SUPPLIES		2235.2	
MISC.		11449.18	59311.46
			<u>\$47,983.82</u>
November 1, 2018			

WARREN COUNTY DENTAL PLAN

BALANCE JANUARY 1, 2020			\$3,389.31
RECEIPTS			\$0.00
DISBURSEMENTS			3,389.31
BALANCE DECEMBER 31, 2020			<u>\$0.00</u>

HUMAN SERVICES ACCOUNTS
 FISCAL YEAR - JULY 1, 2019 TO JUNE 30, 2020

MENTAL HEALTH PROGRAM

BALANCE - JULY 1, 2019		\$502,643.90
RECEIPTS		
FEDERAL	\$133,300.00	
STATE	1,696,762.75	
COUNTY	94,175.16	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	1,112,911.97	3,037,149.88
		<u>\$3,539,793.78</u>
DISBURSEMENTS		<u>2,974,746.06</u>
BALANCE - JUNE 30, 2020		<u><u>\$565,047.72</u></u>

INTELLECTUAL DISABILITIES

BALANCE - JULY 1, 2019		\$490,009.93
RECEIPTS		
FEDERAL	\$47,828.00	
STATE	561,482.00	
COUNTY	10,259.00	
DHS INTER-PROGRAM	203,046.84	
NON-GOVERNMENTAL	415,605.07	1,238,220.91
		<u>\$1,728,230.84</u>
DISBURSEMENTS		<u>1,208,485.33</u>
BALANCE - JUNE 30, 2020		<u><u>\$519,745.51</u></u>

MEGA WAIVER FUND

BALANCE - JULY 1, 2019		\$38,085.24
RECEIPTS		
FEDERAL	\$93,264.00	
STATE	93,264.00	
COUNTY	0.00	
DHS INTERPROGRAM	150.37	
NON-GOVERNMENTAL	12,900.48	199,578.85
		<u>\$237,664.09</u>
DISBURSEMENTS		<u>213,443.36</u>
BALANCE - JUNE 30, 2020		<u><u>\$24,220.73</u></u>

DRUG & ALCOHOL PROGRAM

BALANCE - JULY 1, 2019		\$104,486.98
RECEIPTS		
FEDERAL	\$322,038.30	
STATE	442,668.00	
COUNTY	13,842.42	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	117,843.98	<u>896,392.70</u>
		\$1,000,879.68
DISBURSEMENTS		<u>807,278.83</u>
BALANCE - JUNE 30, 2020		<u><u>\$193,600.85</u></u>

HUMAN SERVICE DEVELOPMENT FUND

BALANCE - JULY 1, 2019		\$14,348.67
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	25.34	<u>50,025.34</u>
		\$64,374.01
DISBURSEMENTS		51,312.84
BALANCE - JUNE 30, 2020		<u><u>\$13,061.17</u></u>

WARREN COUNTY CHILDREN & YOUTH

BALANCE - JULY 1, 2019		\$113,275.26
RECEIPTS		
FEDERAL	\$736,612.40	
STATE	1,960,709.98	
COUNTY	762,240.49	
DHS INTER-PROGRAM	64,331.53	
NON-GOVERNMENTAL	45,782.79	<u>3,569,677.19</u>
		\$3,682,952.45
DISBURSEMENTS		3,564,987.20
BALANCE - JUNE 30, 2020		<u><u>\$117,965.25</u></u>

HUMAN SERVICES SPECIAL GRANTS

BALANCE - JULY 1, 2019		\$29,534.86
RECEIPTS		
FEDERAL	\$60,182.77	
STATE	170,209.63	
COUNTY	0.00	
DHS INTER-PROGRAM	89,760.78	
NON-GOVERNMENTAL	28.38	320,181.56
		<u>\$349,716.42</u>
DISBURSEMENTS		334,333.26
BALANCE - JUNE 30, 2020		<u><u>\$15,383.16</u></u>

EARLY INTERVENTION

BALANCE - JULY 1, 2019		\$111,373.10
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	0.00	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	0.00	0.00
		<u>\$111,373.10</u>
DISBURSEMENTS		0.00
BALANCE - JUNE 1, 2020		<u><u>\$111,373.10</u></u>

HUMAN SERVICES GENERAL ACCOUNT

BALANCE - JULY 1, 2019		\$143,560.27
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	976,567.00	
DHS INTERPROGRAM	4,633,337.88	
NON-GOVERNMENT	116,420.54	5,726,325.42
		<u>\$5,869,885.69</u>
DISBURSEMENTS		5,514,972.51
BALANCE - JUNE 30, 2020		<u><u>\$354,913.18</u></u>

WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS

WALTER V. HODGES FUND

BALANCE - JANUARY 1, 2020 \$85,370.14

RECEIPTS

INTEREST/ DIVIDENDS	\$1,520.69	
CAPITAL GAIN	\$3,286.69	
DEPOSITS	\$0.00	\$4,807.38
		<u>\$90,177.52</u>

DISBURSEMENTS

DISTRIBUTIONS	\$3,867.86	
FIDUCIARY FEES	\$665.06	
CAPITAL LOSS	\$0.00	\$4,532.92
		<u>\$4,532.92</u>

BALANCE DECEMBER 31,2020 (COST) \$85,644.60

UNREALIZED GAIN (LOSS) \$4,869.29

BALANCE DECEMBER 31, 2020 (MARKET) \$90,513.89

PRINCIPAL	\$89,941.29	
INCOME	\$572.60	

ROUSE ROAD FUND

BALANCE JANUARY 1, 2020 \$92,505.11

RECEIPTS

INTEREST/DIVIDENDS	\$1,714.77	
CAPITAL GAIN	\$3,692.34	
DEPOSITS	\$0.00	\$5,407.11
		<u>\$97,912.22</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$752.37	
CAPITAL LOSS	\$0.00	\$752.37
		<u>\$752.37</u>

BALANCE DECEMBER 31,2020 (COST) \$97,159.85

UNREALIZED GAIN (LOSS) \$6,019.61

BALANCE DECEMBER 31, 2020 (MARKET) \$103,179.46

PRINCIPAL	\$101,464.69	
INCOME	\$1,714.77	

ROUSE POOR FUND

BALANCE JANUARY 1, 2020		<u>\$1,312,268.43</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$23,780.80	
CAPITAL GAIN	\$50,645.45	
DEPOSITS	\$0.00	\$74,426.25
		<u>\$1,386,694.68</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$62,253.68	
FIDUCIARY FEES	\$10,450.21	
CAPITAL LOSS	\$0.00	\$72,703.89
		<u>\$1,313,990.79</u>
BALANCE DECEMBER 31,2020 (COST)		\$1,313,990.79
UNREALIZED GAIN (LOSS)		<u>\$78,375.52</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$1,392,366.31</u>
PRINCIPAL	\$1,312,268.43	
INCOME	\$80,097.88	

MARY LOUISE AVERILL FUND

BALANCE JANUARY 1, 2020		<u>\$13,076.68</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$232.93	
CAPITAL GAIN	\$503.45	
DEPOSITS	\$0.00	\$736.38
		<u>\$13,813.06</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$592.46	
FIDUCIARY FEES	\$101.88	
CAPITAL LOSS	\$0.00	\$694.34
		<u>\$13,118.72</u>
BALANCE DECEMBER 31,2020 (COST)		\$13,118.72
UNREALIZED GAIN (LOSS)		<u>\$745.86</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$13,864.58</u>
PRINCIPAL	\$13,076.68	
INCOME	\$787.90	

OTTO G. KNOPF FUND

BALANCE JANUARY 1, 2020		<u>\$75,192.26</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,299.27	
CAPITAL GAIN	\$2,802.67	
DEPOSITS	\$0.00	\$4,101.94
		<u>\$79,294.20</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$5,673.86	
FIDUCIARY FEES	\$568.08	
CAPITAL LOSS	\$0.00	\$6,241.94
		<u>\$6,241.94</u>
BALANCE DECEMBER 31,2020 (COST)		\$73,052.26
UNREALIZED GAIN (LOSS)		<u>\$3,947.43</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$76,999.69</u>
PRINCIPAL	\$75,192.26	
INCOME	\$1,807.43	

LEVI SMITH FUND

BALANCE JANUARY 1, 2020		<u>\$57,695.58</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,027.73	
CAPITAL GAIN	\$2,221.24	
DEPOSITS	\$0.00	\$3,248.97
		<u>\$60,944.55</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$2,614.01	
FIDUCIARY FEES	\$449.46	
CAPITAL LOSS	\$0.00	\$3,063.47
		<u>\$3,063.47</u>
BALANCE DECEMBER 31,2020 (COST)		\$57,881.08
UNREALIZED GAIN (LOSS)		<u>\$3,290.82</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$61,171.90</u>
PRINCIPAL	\$57,695.58	
INCOME	\$3,476.32	

OTIS F. HOFFMAN FUND

BALANCE JANUARY 1, 2020		<u>\$1,048,539.93</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$19,169.82	
CAPITAL GAIN	\$41,195.91	
DEPOSITS	\$14,535.12	<u>\$74,900.85</u>
		\$1,123,440.78
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$49,055.52	
FIDUCIARY FEES	\$8,392.20	
CAPITAL LOSS	\$0.00	<u>\$57,447.72</u>
BALANCE DECEMBER 31,2020 (COST)		\$1,065,993.06
UNREALIZED GAIN (LOSS)		\$62,691.66
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$1,128,684.72</u>
PRINCIPAL	\$1,048,539.93	
INCOME	\$80,144.79	

EZRA TRIM FUND

BALANCE JANUARY 1, 2020		<u>\$99,054.55</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,762.67	
CAPITAL GAIN	\$3,809.45	
DEPOSITS	\$0.00	<u>\$5,572.12</u>
		\$104,626.67
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$4,588.37	
FIDUCIARY FEES	\$770.88	
CAPITAL LOSS	\$0.00	<u>\$5,359.25</u>
BALANCE DECEMBER 31,2020 (COST)		\$99,267.42
UNREALIZED GAIN (LOSS)		<u>\$5,634.68</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$104,902.10</u>
PRINCIPAL	\$99,054.55	
INCOME	\$5,847.55	

JH DEFREES DISCRETIONARY FUND

BALANCE JANUARY 1, 2020		<u>\$110,013.48</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,936.51	
CAPITAL GAINS	\$4,182.26	
DEPOSITS	\$0.00	<u>\$6,118.77</u>
		\$116,132.25
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$6,292.85	
FIDUCIARY FEES	\$846.84	
CAPITAL LOSS	\$0.00	<u>\$7,139.69</u>
BALANCE DECEMBER 31,2020 (COST)		\$108,992.56
<i>UNREALIZED GAIN (LOSS)</i>		<u>\$6,077.87</u>
BALANCE DECEMBER 31, 2020 (MARKET)		<u>\$115,070.43</u>
PRINCIPAL	\$110,013.48	
INCOME	\$5,056.95	

WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2020

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 4, 2020 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
Suzanne C. Swanson

Richard J. Hutley
Richard J. Hutley

Heleena A Swanson
Heleena A. Swanson

WARREN COUNTY
PROthonotary/
CLERK OF COURTS

2021 DEC 21 PM 3:59

FILED

Signed this day of 21st OF DECEMBER 2021

Charles G. Gapp, DEP
Notary

My Commission Expires on the
First Monday of January, 2022