

WARREN COUNTY



AUDITORS REPORT FOR THE YEAR ENDED DECEMBER 31, 2021

COUNTY AUDITORS

SUZANNE SWANSON, THOMAS BROWN, HELEENA SWANSON

WARREN COUNTY
REGISTERED CLERK
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WARREN COUNTY ELECTED AUDITORS REPORT
AUDIT PERIOD 1/1/2021 - 12/31/2021

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WARREN COUNTY
GENERAL FUND BALANCE SHEET
2021 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
1001 CHECKING	2,089,340.67	2,681,030.28
1005 CNB RESERVE ACCOUNT	1,245,021.77	1,217,067.58
1050 SHERIFF	899.03	899.03
1115 JAIL	874.57	874.57
1116 BRIDGE IMPROVEMENT	150,847.23	170,847.23
OPEN SPACE FUND	51,752.77	163,221.44
CDBG	61,199.09	61,589.09
HAVA Title II	36,343.62	42,512.93
HOUSING TRUST	33,762.76	16,603.99
PROTHONOTARY AUTOMATION	4,470.14	10,205.59
COVID 19 SPECIAL ACCT.	0.00	29,835.19
1105-7 COURTS, MDJ & ESCHEAT	426.05	426.05
1112-3 ADULT & JUVENILE PROBATION	156.61	156.61
1122 PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	800.00	800.00
1099 UNDEPOSITED FUNDS	0.00	0.00
1200 ACCOUNTS RECEIVABLE	1,703,035.00	1,703,035.00
1087 EE EVENTS	96.34	96.34
DUE TO/ FROM OTHER GOV. HS	242,350.00	242,350.00
1123 ASSESSMENT	149.18	149.18
1128 HUMAN SERVICES	82.48	82.48
1121 TAX CLAIM	631.00	631.00
TOTAL ASSETS	<u>\$5,622,238.31</u>	<u>\$6,342,413.58</u>

<u>LIABILITIES</u>		
2000 ACCOUNTS PAYABLE	(\$207,081.60)	(\$56.80)
ACCRUED PAYROLL	65,900.42	88,878.40
2201 ESHEAT EXPENDITURE	(1,111.98)	(368.35)
2400-1 ABM LOANS	0.00	0.00
2402 MOTOROLA LOAN	(208,511.90)	0.00
2403 USDA RURAL DEVELOPMENT LOAN	60,641.79	0.00
2100-25 UNAVAILABLE PROPERTY TAX REVENUE	674,629.00	674,629.00
TOTAL LIABILITIES	<u>384,465.73</u>	<u>763,082.25</u>
CHANGE IN NET ASSETS	-\$311,723.46	\$929,820.22
FUND BALANCE- JANUARY 1,	5,549,496.04	4,649,511.11
ADJUSTED FUND BALANCE	<u>5,237,772.58</u>	<u>5,579,331.33</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$5,622,238.31</u>	<u>\$6,342,413.58</u>

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WARREN COUNTY
GENERAL FUND REVENUES
JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
3100 CURRENT REAL ESTATE	\$9,810,804.44	\$9,487,883.00	\$322,921.44
3125 DELINQUENT	74,694.10	1,059,764.00	(\$985,069.90)
3150 PENALTIES & INTEREST	8,417.43	60,000.00	(\$51,582.57)
TOTAL TAXES	<u>\$9,893,915.97</u>	<u>\$10,607,647.00</u>	<u>(\$713,731.03)</u>
 <u>LICENSES & PERMITS</u>			
22 3200 SMALL GAMES OF CHANCE	12,983.00	10,000.00	2,983.00
26 3314 PLANNING & ZONING	12,665.25	10,000.00	2,665.25
TOTAL LICENSES & PERMITS	<u>\$25,648.25</u>	<u>\$20,000.00</u>	<u>\$5,648.25</u>

<u>INTERGOVERNMENTAL REVENUES</u>		ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>				
18	3310 EMERGENCY MANAGEMENT 97.0	107,781.80	99,000.00	8,781.80
13	3320 JUVENILE PROBATION	268,215.18	43,000.00	225,215.18
4	3325 HOUSING AUTHORITY	0.00	9,500.00	(9,500.00)
4	3326 HIGHWAY SAFETY DUI CHECK POINT	0.00	4,000.00	(4,000.00)
4	3332 BRIDGE INSPECTION	0.00	60,000.00	(60,000.00)
4	3333 PLANNING & ZONING	13,693.38	0.00	13,693.38
20	3333 HAVA GRANTS	\$2,415.15	\$0.00	\$2,415.15
4	3334 COMM DEVELOPMENT BLOCK GRANTS	0.00	0.00	0.00
4	3335 SECURE RURAL SCHOOLS (CFDA 10.665)	516,190.67	525,000.00	(8,809.33)
2	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,701.58	10,000.00	701.58
4	3340 TRANSIT AUTHORITY	147,043.00	175,000.00	(27,957.00)
4	3342 TEFAP-DONATED FOOD GRANT	1,821.97	4,000.00	(2,178.03)
4	3343 FEDERAL LANDS	365,867.15	332,000.00	33,867.15
12	3311 ADULT PROBATION	614,359.80	452,000.00	162,359.80
	TOTAL FEDERAL	\$1,658,399.32	\$1,498,000.00	\$160,399.32
<u>STATE</u>				
	3337 TRANSIT AUTHORITY	\$147,043.00	\$175,000.00	(\$27,957.00)
	3341 HOMELESS ASSISTANCE PROGRAM	58,058.00	90,000.00	(31,942.00)
	3418 HAZ MAT RESPONSE FUND	21,756.10	25,000.00	(3,243.90)
12	3311 ADULT PROBATION	614,359.80	452,000.00	162,359.80
	3320 JUVENILE PROBATION	268,215.18	43,000.00	225,215.18
	VICTIM WITNESS	0.00	0.00	0.00
	3330 COMM OF PA. COURTS	78,138.50	84,000.00	(5,861.50)
	3333 ELECTIONS	2,415.15	0.00	2,415.15
	3333 PLANNING & ZONING	13,693.38	0.00	13,693.38
	3336 ACT.122 - CORONER	9,650.00	7,000.00	2,650.00
	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,701.58	10,000.00	701.58
	3332 SHALE GAS LEGACY- BRIDGE IMPROVEMENT	0.00	60,000.00	(60,000.00)
	3331 SHALE LEGACY- OPEN SPACE FUNDS	0.00	35,000.00	(35,000.00)
	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	\$1,224,030.69	\$981,000.00	\$243,030.69
	TOTAL INTERGOVERNMENTAL REVENUES	\$2,882,430.01	\$2,479,000.00	\$403,430.01

CHARGES FOR SERVICES

GENERAL GOVERNMENT - ALL OTHER		ACTUAL	BUDGET	OVER (UNDER)
4	3401 HOTEL TAX ADMINISTRATION FEE	6,669.44	8,500.00	(1,830.56)
25	3425 REGISTER & RECORDER REVENUE	\$262,538.00	\$265,000.00	(\$2,462.00)
2	3402 FINANCIAL & ADMINISTRATION SERVICES	139,858.35	55,000.00	\$84,858.35
18	3416 HAZ MAT CHEMICAL FEES	16,925.00	18,000.00	(\$1,075.00)
26	3314 PLANING & ZONING LICENSES & PERMITS	64,809.60	70,000.00	(\$5,190.40)
	3417 CORONER ACT 122	3,232.56	2,500.00	\$732.56
18	3418 HAZ.MAT PLANNING & RESPONSE FEES	21,756.10	25,000.00	(3,243.90)
19	3419 REVENUE E911	957,769.87	1,080,000.00	(122,230.13)
21	3421 TAX CLAIM BUREAU	1,236,838.81	850,000.00	386,838.81
25	3425 RECORDER OF DEEDS	0.00	0.00	0.00
23	3426 SALE OF MAPS	45,250.90	20,000.00	25,250.90
22	3440 TREASURER'S OFFICE REVENUE	25,863.50	8,000.00	17,863.50
	TOTAL GENERAL GOVT. OTHER	\$2,774,842.69	\$2,393,500.00	\$381,342.69

GENERAL GOVERNMENT - JUDICIAL		ACTUAL	BUDGET	OVER (UNDER)
5	3405 CLERK OF COURTS - COSTS	\$44,553.59	\$90,000.00	(\$45,446.41)
5	3407 FOREST COUNTY REVENUE- COURTS	\$20,785.82	\$18,000.00	\$2,785.82
14	3414 PROTHONOTARY	64,809.60	70,000.00	(\$5,190.40)
25	3425 REGISTER OF WILLS	0.00	0.00	\$0.00
17	3336 CORONER - CREMATION	9,650.00	7,000.00	\$2,650.00
6	3406 MDJ WARREN -SERVER & FINES	8,214.75	8,000.00	214.75
	3407 MDJ COURT COSTS WARREN	39,993.09	45,000.00	(5,006.91)
	3406 MDJ SERVER FEES CONEWANGO	10,633.52	2,500.00	8,133.52
8	3407 MDJ COURT COSTS CONEWANGO	22,358.00	30,000.00	(7,642.00)
6	3408 MDJ YOUNGSHVILLE SERVER & FINES	3,924.22	2,500.00	1,424.22
8	3411 MDJ COURT COSTS YOUNGSHVILLE	27,609.93	30,000.00	(2,390.07)
13	3413 JUV PROBATION - SUPERVISION	0.00	93,000.00	(93,000.00)
15	3415 SHERIFF PROGRAM REVENUE	282,010.37	250,000.00	32,010.37
12	3434 PROBATION-SUPERVISION	42,682.45	163,000.00	(120,317.55)
	TOTAL JUDICIAL	\$577,225.34	\$809,000.00	(\$231,774.66)

PUBLIC SAFETY		ACTUAL	BUDGET	OVER (UNDER)
16	3427 DUI TITLE 75 JAIL REVENUE	\$3,713.20	\$3,000.00	\$713.20
28	3435 DUI TITLE 75 FW HS REVENUE	13,269.70	0.00	13,269.70
16	3428 JAIL PROCESSING REVENUE	0.00	0.00	0.00
16	3429 JAIL ADMINISTRATIVE REVENUE	27,173.11	156,000.00	(128,826.89)
16	3430 JAIL OTHER REVENUE	8,210.00	10,000.00	(1,790.00)
16	3431 JAIL HOUSING REVENUE	72,036.70	180,000.00	(107,963.30)
12	3410 PROBATION - ARD	0.00	20,000.00	(20,000.00)
	TOTAL PUBLIC SAFETY	\$124,402.71	\$369,000.00	(\$244,597.29)

TOTAL CHARGES FOR SERVICES \$3,476,470.74 \$3,571,500.00 (\$95,029.26)

FINES & FORFEITS		ACTUAL	BUDGET	OVER (UNDER)
6	3406 CLERK OF COURTS	\$5,771.55	\$10,000.00	(\$4,228.45)
	TOTAL FINES & FORFEITS	\$5,771.55	\$10,000.00	(\$4,228.45)

MISCELLANEOUS REVENUES		ACTUAL	BUDGET	OVER (UNDER)
INTEREST EARNINGS				
3600	GENERAL ACCOUNT	\$10,625.39	\$12,000.00	(\$1,374.61)
3600	LIQUID FUELS	\$1.46	\$0.00	\$1.46
3600	DOMESTIC RELATIONS-TITLE IV-D ACCT.	\$43.35	\$0.00	\$43.35
3600	DUI PROGRAM	\$12.90	\$0.00	\$12.90
3600	AMERICAN RESCUE	\$213.41	\$0.00	\$213.41
3600	ERAP	\$174.33	\$0.00	\$174.33
	TOTAL INTEREST	\$11,070.84	\$12,000.00	(\$929.16)

36203 **RENT & ROYALTIES** \$0.00 \$0.00 \$0.00

CONTRIBUTIONS & DONATIONS		ACTUAL	BUDGET	OVER (UNDER)
36702	YOUTH COURT	0.00	0.00	0.00
3410	EVENT & DONATION REVENUE	777.58	0.00	777.58
	TOTAL CONTRIBUTIONS	\$777.58	\$0.00	\$777.58

TOTAL MISCELLANEOUS REVENUES \$11,848.42 \$12,000.00 (\$151.58)

<u>OTHER FINANCING SOURCES</u>	ACTUAL	BUDGET	OVER (UNDER)
RESTITUTION	\$0.00	\$0.00	\$0.00
3900 SALE OF FIXED ASSETS	17,828.19	5,000.00	12,828.19
3439 HOFFMAN FUNDS FOR CHILDREN & YOUTH	12,263.88	44,000.00	(31,736.12)
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	38,866.20	1,500,000.00	(1,461,133.80)
3440 HS FOREST COUNTY REVENUE	0.00	10,000.00	(10,000.00)
<u>REFUNDS PRIOR YEAR EXPENSES:</u>			
911 PHONE COSTS	0.00	0.00	0.00
3312 DA 65% SALARY	120,682.25	123,000.00	(2,317.75)
3404 DOMESTIC RELATIONS	0.00	58,811.00	(58,811.00)
REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
TAX ANTICIPATION NOTE	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	\$189,640.52	\$1,740,811.00	(\$1,551,170.48)
TOTAL REVENUES	\$16,485,512.05	\$18,440,958.00	(\$1,955,445.95)
ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE	5,549,496.04		
TOTAL AVAILABLE	\$22,035,008.09		

WARREN COUNTY
GENERAL FUND DISBURSEMENTS 2021

<u>COMMISSIONERS BUDGET - 01</u>		\$436,754.00
ELECTED, S.S.	\$183,241.95	
CHIEF CLERK, LONGEVITY	54,977.01	
VEHICLE LEASE, FUEL, DUES, ADVERTISING, REPAIRS	31,325.65	
PROFESSIONAL SERVICES & AGREEMENTS	110,811.85	
OTHER OPERATING EXPENSES	46,171.69	<u>426,528.15</u>
UNDER(OVER) BUDGET		<u>\$10,225.85</u>
<u>FINANCE & ADMINISTRATION DEPARTMENT BUDGET - PART OF 02</u>		\$291,070.00
WAGES & SOCIAL SECURITY	240,313.55	
OTHER OPERATING EXPENSES	73,651.10	<u>313,964.65</u>
UNDER(OVER) BUDGET		<u>(\$22,894.65)</u>
<u>PROFESSIONAL SERVICES - PART OF 02</u>		\$153,000.00
SINGLE AUDIT (EXTERNAL AUDITORS	46,540.00	
PROFESSIONAL SERVICE AGREEMENT	78,753.59	<u>125,293.59</u>
UNDER (OVER) BUDGET		<u>\$27,706.41</u>
<u>COURTHOUSE BLDG. & GROUNDS BUDGET - PART OF 03 FACILITIES</u>		\$284,400.00
WAGES & SOCIAL SECURITY	\$88,354.64	
VEHICLE MAINTENANCE & UTILITIES	\$111,295.69	
OTHERS OPERATING EXPENSES	8,492.13	<u>208,142.46</u>
UNDER (OVER) BUDGET		<u>\$76,257.54</u>
<u>WAREHOUSE BLDG. & GROUNDSW BUDGET - PART OF 03</u>		\$14,350.00
OPERATING EXPENSES		<u>11,698.18</u>
UNDER (OVER) BUUDGET		<u>\$2,651.82</u>
<u>HICKORY ST. BLDG. & GROUNDS BUDGET - PART OF 03</u>		\$21,100.00
OTHER OPERATING EXPENSES	12,476.48	
REIMBURSEMENTS	0.00	<u>12,476.48</u>
UNDER (OVER) BUDGET		<u>\$8,623.52</u>
<u>ROUSE ANNEX BUDGET - PART OF 03</u>		\$0.00
RENTALS	\$0.00	
OTHER	24,964.71	<u>24,964.71</u>
UNDER(OVER) BUDGET		<u>(\$24,964.71)</u>
<u>INFORMATION TECHNOLOGY BUDGET - PART OF 02</u>		\$150,000.00
OPERATING EXPENSES		<u>152,976.00</u>
UNDER (OVER) BUDGET		<u>(\$2,976.00)</u>
<u>ELECTIONS BUDGET - 20</u>		\$244,620.00
WAGES & SOCIAL SECURITY	76,306.87	
OTHER OPERATING EXPENSES	29,737.87	
LEASES, POSTAGE, PRINTING & ADVERTISING	64,805.86	<u>170,850.60</u>
UNDER(OVER) BUDGET		<u>\$73,769.40</u>

<u>AUDITORS BUDGET - 24</u>			\$95,139.99
ELECTED & SOCIAL SECURITY	\$88,315.04		
OFFICE SUPPLIES	521.42		
OTHER OPERATING EXPENSES	3,573.63	92,410.09	
			<u>\$2,729.90</u>
UNDER (OVER) BUDGET			
<u>TAX ASSESSMENT BUDGET - 23</u>			\$300,155.00
WAGES & SOCIAL SECURITY	\$195,510.61		
COMPUTER, POSTAGE & PRINTING COSTS	\$60,025.57		
OTHER OPERATING EXPENSES	41,571.78		
VEHICLE LEASE	5,296.16	302,404.12	
			<u>(2,249.12)</u>
UNDER(OVER) BUDGET			
<u>TAX COLLECTORS BUDGET - PART OF TAX CLAIM 21</u>			\$72,170.00
ELECTED	\$51,751.96		
SOCIAL SECURITY	4,500.00		
OTHER OPERATING EXPENSES	376.72	56,628.68	
			<u>\$15,541.32</u>
UNDER(OVER) BUDGET			
<u>TAX CLAIM BUREAU BUDGET - 21</u>			\$232,990.00
WAGES & SOCIAL SECURITY	68,708.04		
OTHER OPERATING EXPENSES	144,066.27	212,774.31	
			<u>\$20,215.69</u>
UNDER(OVER) BUDGET			
<u>TREASURER BUDGET -22</u>			\$116,653.04
ELECTED	\$56,488.12		
DEPUTIES WAGES & SOCIAL SECURITY	38,907.97		
OTHER OPERATING EXPENSES	5826.97	101,223.06	
			<u>\$15,429.98</u>
UNDER(OVER) BUDGET			
<u>RECORDER OF DEEDS & REGISTER OF WILLS BUDGET - 25</u>			\$166,156.62
ELECTED	\$59,816.64		
DEPUTIES, SOCIAL SECURITY & LONGEVITY	54321.02		
OTHER OPERATING EXPENSES	18254.35	132,392.01	
			<u>\$33,764.61</u>
UNDER (OVER) BUDGET			
<u>PLANNING & ZONING BUDGET - 26</u>			\$219,130.00
WAGES & SOCIAL SECURITY	\$176,065.14		
OTHER OPERATING EXPENSES	45456.01	221,521.15	
			<u>(\$2,391.15)</u>
UNDER (OVER) BUDGET			
TOTAL GENERAL GOVERNMENT EXPENSES			<u>\$2,566,248.24</u>
<u>COURT OF COMMON PLEAS BUDGET - 05</u>			\$336,864.00
ELECTED	\$0.00		
WAGES & SOCIAL SECURITY	163,850.35		
OTHER OPERATING SERVICES	80,549.92		
COURT AGREEMENTS, APPOINTED, REPORTING	81,043.95	325,444.22	
			<u>\$11,419.78</u>
UNDER (OVER) BUDGET			

<u>WARREN DISTRICT JUSTICES BUDGET - 06</u>		\$86,070.00
CLERICAL & SOCIAL SECURITY	\$63,799.24	
OTHER OPERATING EXPENSES	12678.62	76,477.86
UNDER (OVER) BUDGET		<u>\$9,592.14</u>
<u>CONEWANGO DISTRICT JUSTICES BUDGET - 07</u>		\$93,670.00
CLERICAL & SOCIAL SECURITY	\$66,018.67	
OTHER OPERATING EXPENSES	25,551.04	91,569.71
UNDER (OVER) BUDGET		<u>\$2,100.29</u>
<u>YOUNGSVILLE DISTRICT JUSTICES BUDGET - 08</u>		\$82,870.00
CLERICAL & SOCIAL SECURITY	\$62,182.59	
OTHER OPERATING EXPENSES	14539.76	76,722.35
UNDER (OVER) BUDGET		<u>\$6,147.65</u>
<u>COURT HEARING OFFICER BUDGET - 09</u>		\$119,460.00
CLERICAL & SOCIAL SECURITY	\$112,753.99	
OTHER OPERATING EXPENSES	11,058.58	123,812.57
UNDER (OVER) BUDGET		<u>(\$4,352.57)</u>
<u>DISTRICT ATTORNEY BUDGET - 10</u>		\$383,535.00
ELECTED	\$185,664.96	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	272,539.01	
OTHER OPERATING EXPENSES	68,847.27	
DA 65% SALARY REIMBURSEMENT	(120,882.25)	406,368.99
UNDER (OVER) BUDGET		<u>(\$22,833.99)</u>
<u>PROTHONOTARY BUDGET - 14</u>		\$209,653.41
ELECTED	\$55,778.84	
DEPUTIES & SOCIAL SECURITY	128,198.91	
OTHER OPERATING EXPENSES	27,771.94	\$211,749.69
UNDER (OVER) BUDGET		<u>(\$2,096.28)</u>
<u>PUBLIC DEFENDER BUDGET - 11</u>		\$183,245.00
WAGES & SOCIAL SECURITY	\$142,718.44	
OTHER OPERATING EXPENSES	24,645.43	167,363.87
UNDER (OVER) BUDGET		<u>\$15,881.13</u>
<u>ADULT PROBATION - 12</u>		\$945,857.00
WAGES & SOCIAL SECURITY	\$619,611.06	
OTHER OPERATING EXPENSES	89,763.90	
LEASES	6,788.03	
GRANTS	124,519.39	840,682.38
UNDER(OVER) BUDGET		<u>\$105,174.62</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>		\$483,980.00
WAGES & SOCIAL SECURITY	\$449,719.05	
OTHER OPERATING EXPENSES	16326.86	
VEHICLE LEASE	547.52	466,593.43
UNDER (OVER) BUDGET		<u>\$17,386.57</u>
TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES		<u>\$2,907,243.45</u>
<u>SHERIFF - 15</u>		\$1,083,650.62
ELECTED	\$56,487.08	
DEPUTIES WAGES & SOCIAL SECURITY	616,948.25	
OTHER OPERATING EXPENSES	116,008.32	
VEHICLE & EQUIPMENT LEASES	46,241.26	835,684.91
UNDER(OVER) BUDGET		<u>\$247,965.71</u>
<u>PRISON COMMISSARY - 07</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 - 16</u>		\$2,688,315.00
WAGES & SOCIAL SECURITY	\$1,905,647.79	
UTILITIES	\$103,750.97	
PROFESSIONAL SERVICES	331,754.14	
OTHER OPERATING EXPENSES	331,963.17	2,673,116.07
UNDER(OVER) BUDGET		<u>\$15,198.93</u>
<u>CORONER - 17</u>		\$50,187.19
ELECTED	\$20,697.30	
PROFESSIONAL SERVICES & SOCIAL SECURITY	15,403.09	
OTHER OPERATING EXPENSES	14,237.28	50,337.67
UNDER(OVER) BUDGET		<u>(\$150.48)</u>
<u>ENVIRONMENTAL RESOURCES - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$28,000.00
BLACK FLY STUDY	26,000.00	26,000.00
UNDER (OVER) BUDGET		<u>\$2,000.00</u>
<u>EMERGENCY MANAGEMENT & HAZMAT- 18</u>		\$189,215.00
WAGES & SOCIAL SECURITY	\$112,763.43	
PROFESSIONAL SERVICES	\$6,284.00	
OTHER OPERATING EXPENSES	44,951.89	163,999.32
UNDER (OVER) BUDGET		<u>\$25,215.68</u>
<u>911 EMERGENCY SYSTEM - 19</u>		\$1,129,915.00
WAGES & SOCIAL SECURITY	\$696,952.77	
OTHER OPERATING EXPENSES	278,582.43	
PROFESSIONAL SERVICES	21,469.30	997,004.50
UNDER (OVER) BUDGET		<u>\$132,910.50</u>
TOTAL PUBLIC SAFETY EXPENSES		<u>4,728,911.53</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>		\$78,575.00
WAGES & SOCIAL SECURITY	\$50,808.51	
PROFESSIONAL SERVICES	\$7,591.00	
OTHER OPERATING EXPENSES	11,920.74	<u>70,320.25</u>
UNDER (OVER) BUDGET		<u>\$8,254.75</u>
<u>HUMANE SOCIETY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$5,000.00
CONTRIBUTIONS		<u>5,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>HIGHWAYS & BRIDGES - act 13 fund 04</u>		\$60,000.00
BRIDGE INSPECTIONS	\$0.00	
ADMINISTRATIVE COSTS	0.00	<u>\$0.00</u>
UNDER(OVER) BUDGET		<u>\$60,000.00</u>
<u>HUMAN SERVICES - 28</u>		\$1,094,257.00
EARLY INTERVENTION ALLOCATION	\$53,017.00	
CHILDREN & YOUTH ALLOCATION	767,375.00	
DRUG & ALCOHOL ALLOCATION	12,566.00	
MENTAL HEALTH ALLOCATION	102,031.00	
INTELLECTUAL DIABILITIES	49,738.00	
SPECIAL GRANTS	109,530.00	
REIMBURSEMENTS	0.00	<u>1,094,257.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>TRANSIT AUTHORITY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$56,129.00
8730 SUBSIDIES	43,029.00	
REIMBURSEMENTS	0.00	<u>43,029.00</u>
UNDER (OVER) BUDGET		<u>\$13,100.00</u>
<u>DOMESTIC RELATIONS - PART OF FUND 04</u>		\$406,534.47
WAGES & SOCIAL SECURITY	344,480.69	
PROFESSIONAL SERVICES & AGREEMENT	18,177.96	
POSTAGE, PHONE & OFFICE SUPPLIES	9901.43	<u>372,560.08</u>
UNDER(OVER) BUDGET		<u>\$33,974.39</u>
<u>TOTAL HEALTH AND WELFARE EXPENSES</u>		<u>\$1,585,166.33</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	<u>265,000.00</u>
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	<u>\$5,000.00</u>
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	49,443.76	
SUBSIDIES	0.00	<u>49,443.76</u>
UNDER(OVER) BUDGET		<u>\$18,160.24</u>
<u>CONSERVATION - PART OF 04</u>		\$46,000.00
8720 OPERATING EXPENSES	\$46,000.00	
SUBSIDIES	0.00	<u>46,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL CONSERVATION EXPENSES		<u>\$95,443.76</u>
<u>ECONOMIC DEVELOPMENT PART OF 04</u>		\$10,000.00
8741 GRANTS	0.00	
SUBSIDIES	0.00	<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$10,000.00</u>
<u>URBAN REDEVELOPMENT - PART OF 04</u>		\$5,000.00
8739 GRANTS	4,804.40	<u>4,804.40</u>
UNDER(OVER) BUDGET		<u>\$195.60</u>
TOTAL COMMUNITY & URBAN DEVELOPMENT EXPENSES		<u>\$4,804.40</u>
<u>EOC - PART OF 04</u>		\$0.00
8725 GRANTS	\$0.00	<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>TOURISM - PART OF 04 HOTEL TAX</u>		\$172,000.00
7003 ADMINISTRATIVE COSTS	\$6,669.44	
7000 SUBSIDIES	64,106.41	<u>70,775.85</u>
UNDER(OVER) BUDGET		<u>\$101,224.15</u>

<u>WARREN COUNTY CHAMBER BUSINESS & INDUSTRY - PART OF 04</u>		\$50,000.00
8740 SUBSIDIES	<u>\$50,000.00</u>	<u>50,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
TOTAL ECONOMIC DEVELOPMENT EXPENSES		<u>\$120,775.85</u>
<u>TAX ANTICIPATION NOTE & LOANS PART OF 02</u>		\$32,950.00
8700 EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90	
8825 USDA RURAL DEVELOPMENT LOAN	463.67	
8825 INTEREST-TAN	6,776.47	
8800 BANK FEES	<u>766.58</u>	<u>18,952.62</u>
UNDER(OVER)BUDGET		<u>\$13,997.38</u>
TOTAL DEBT SERVICE EXPENSES		<u>18,952.62</u>
<u>MISCELLANEOUS EXPENSE - PART OF 02 FINANCE & ADMINISTRATION</u>		\$2,759,500.00
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	<u>(827,527.41)</u>	<u>2,529,242.38</u>
UNDER (OVER) BUDGET		<u>\$230,257.62</u>
<u>COUNTY LIABILITY & WC INSURANCE -PART OF 02 FINANCE & ADMINISTRATION</u>		\$273,000.00
7800 LIABILITY INSURANCE	\$46,424.80	
7850 WORKMAN'S COMP.	156,300.00	
3408 REIMBURSEMENTS(INSURANCE COST)	(28,488.01)	
5750 MISCELLANEOUS-UNEMPLOYMENT COMP	<u>32,910.96</u>	<u>207,147.75</u>
UNDER (OVER) BUDGET		<u>\$65,852.25</u>
<u>MISCELLANEOUS EXPENDITURES - PART OF 02</u>		\$15,000.00
7350 EE ASSISTANCE & EVENTS	\$7,128.22	
GRANTS	0.00	
OTHER OPERATING EXPENSES	<u>0.00</u>	<u>7,128.22</u>
UNDER (OVER) BUDGET		<u>\$7,871.78</u>
TOTAL MISCELLANEOUS EXPENSES		<u>\$2,743,518.35</u>
<u>INTERFUND TRANSFERS - PART OF 02</u>		(\$1,508,000.00)
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	38,866.20	
911	0.00	
3405 DHS HR SERVICES	(33,204.85)	
8900 HOUSING TRUST FUND	0.00	
8910 COUNTY RECORDS IMPROVEMENT FUNDS	0.00	
8920 RECORDER OF DEEDS IMPROVEMENT FUND	10,085.00	
8940 DOMESTIC RELATIONS	\$104,800.00	
COURT ADMINISTRATION FEES	0.00	
GRANTS	<u>0.00</u>	<u>120,526.35</u>
UNDER (OVER) BUDGET		<u>(\$1,628,526.35)</u>

<u>PASS THRU FUNDS PART OF 04 COMMUNITY DEVELOPMENT</u>		\$1,009,343.00
8711 SECURE RURAL SCHOOLS ALLOCATION	516,190.69	
8744 JEFFERSON DEFREES ACCOUNT	8,084.00	
8745 A SAFE PLACE	20,343.00	
8750 TAWC MEDICAL ASSIST - FED	\$147,043.00	
8755 TAWC MEDICAL ASSIST - STATE	147,043.00	
8760 TEFAP-SALVATION ARMY - FED	1,821.97	
8765 HOMELESS ASSIST - EOC - STATE	40,072.00	
8770 HOMELESS ASSIST - SALVATION ARMY - STATE	32,500.00	
SOLID WASTE AUTHORITY - STATE	0.00	913,097.66
		<u>913,097.66</u>
UNDER(OVER) BUDGET		<u>\$96,245.34</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	654,723.35
		<u>654,723.35</u>
UNDER (OVER) BUDGET		<u>\$26,429.06</u>
TOTAL OTHER FINANCING USES EXPENSES		<u>\$1,688,347.36</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$16,731,411.89</u>
PLUS ENDING FUND BALANCE - DECEMBER 31, 2020		<u>4,649,511.11</u>
TOTAL EXPENDED & UNEXPENDED		<u>\$21,380,923.00</u>
THE 2021 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY		<u>(\$88,931.14)</u>

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

DEPARTMENTS UNDER BUDGET

1 COMMISSIONERS	\$10,225.85	
2 PROFESSIONAL SERVICES	\$27,706.41	
2 CAPITAL PROJECTS	\$26,429.06	
2 TAX ANTICIPATION NOTE	\$13,997.38	
2 MISCELLANEOUS INSURANCE	\$65,852.25	
2 MISC EXPENDITURES	\$7,871.78	
2 MISC EXPENSE	\$230,257.62	
3 COURTHOUSE BLDG. & GROUNDS	\$76,257.54	
3 HICKORY ST. BUILDING & GROUNDS	\$8,623.52	
4 HIGHWAYS & BRIDGES	\$60,000.00	
4 PASS THRU FUNDS	\$96,245.34	
4 TOURISM	\$101,224.15	
4 DOMESTIC RELATIONS	\$33,974.39	
4 AGRICULTURAL EXT.	\$18,160.24	
4 ECONOMIC DEVELOPMENT	\$10,000.00	
4 TRANSIT AUTHORITY	\$13,100.00	
5 DUI PROGRAM	\$14,651.62	
5 COURT OF COMMON PLEAS	\$11,419.78	
6 WARREN DISTRICT JUSTICES	\$9,592.14	
7 PRISON COMMISSARY	\$46,380.94	
8 YOUNGSVILLE DISTRICT JUSTICE	\$6,147.65	
11 PUBLIC DEFENDER	\$15,881.13	
12 ADULT PROBATION	\$105,174.62	
13 JUVENILE PROBATION	\$17,388.57	
15 SHERIFF	\$247,965.71	
16 JAIL	\$15,198.93	
18 EMERGENCY MANAGEMENT	\$25,215.68	
19 911 EMERGENCY SYSTEM	\$132,910.50	
20 ELECTIONS	\$73,769.40	
21 TAX CLAIM	\$20,215.69	
21 TAX COLLECTORS	\$15,541.32	
22 TREASURER	\$15,429.98	
25 RECOEDER OF DEEDS	\$33,764.61	
27 VETERANS AFFAIRS	\$8,254.75	
ALL OTHER DEPARTMENTS	\$9,677.61	1,624,504.16

DEPARTMENTS (OVER) BUDGET

2 FISCAL	(\$22,894.65)	
2 INDEPENDENT AUDIT		
2 INTERFUND TRANSFERS	(\$1,628,526.35)	
3 ROUSE ANNEX	(\$24,964.71)	
10 DISTRICT ATTORNEY	(\$22,833.99)	
ALL OTHER DEPARTMENTS	(\$14,215.60)	(\$1,713,435.30)

(\$88,931.14)

THE 2021 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:

WARREN COUNTY CHECKING ACCOUNTS

2021

GENERAL ACCOUNT - FUND 01

BALANCE - JANUARY 1, 2021	\$2,681,030.28	
FUND 8 BRIDGE IMPROVEMENT	170,847.23	
FUND 10 OPEN SPACE LEGACY	163,221.44	
FUND 12 CDBG	4,484.82	
FUND 13 HAVA TITLE 11	42,512.93	
FUND 16 HOUSING TRUST FUND	24,594.89	
FUND 18 PROTHONOTARY AUTOMATION	4,151.44	
FUND 22 COVID 19 SPECIAL FUND	29,835.19	<u>\$3,120,678.22</u>

RECEIPTS

DA 65% reimbursement	120,682.25	
REAL ESTATE TAXES	9,893,915.97	
EMA PERFORMANCE GRANT	107,781.80	
GENERAL FUND DEPOSITS	18,341,171.90	
FUND 8 BRIDGE IMPROVEMENT	395,052.74	
FUND 10 OPEN SPACE LEGACY	34,199.60	
FUND 12 CDBG	297,822.51	
FUND 13 HAVA TITLE 11	0.00	
FUND 16 HOUSING TRUST FUND	32,044.12	
FUND 18 PROTHONOTARY AUTOMATION	15,123.50	
FUND 22 COVID 19 SPECIAL FUND	571,825.84	<u>29,809,620.23</u>
		<u>\$32,930,298.45</u>

DISBURSEMENTS

CAPITAL PURCHASES (BUILDING IMP,EQUIPMENT,FI	\$194,367.64	
INTEREST ON LOAN	10,945.90	
OTHER DISBURSEMENTS	28,849,927.99	
FUND 8 BRIDGE IMPROVEMENT	415,052.74	
FUND 10 OPEN SPACE LEGACY	145,668.27	
FUND 12 CDBG	241,108.24	
FUND 13 HAVA TITLE 11	6,169.31	
FUND 16 HOUSING TRUST FUND	22,876.35	
FUND 18 PROTHONOTARY AUTOMATION	14,804.80	
FUND 22 COVID 19 SPECIAL FUND	601,661.03	<u>30,502,582.27</u>

BALANCE - DECEMBER 31, 2021	\$2,089,340.67	
FUND 8 BRIDGE IMPROVEMENT	150,847.23	
FUND 10 OPEN SPACE LEGACY	51,752.77	
FUND 12 CDBG	61,199.09	
FUND 13 HAVA TITLE 11	36,343.62	
FUND 16 HOUSING TRUST FUND	33,762.66	
FUND 18 PROTHONOTARY AUTOMATION	4,470.14	
FUND 22 COVID 19 SPECIAL FUND	0.00	<u>\$2,427,716.18</u>

LIQUID FUELS - FUND 03

BALANCE - JANUARY 1, 2021		\$16,085.62
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RECEIPTS

COMMONWEALTH OF PA	\$131,109.54	
CARES ACT	16,079.93	
VOIDS	0.00	
INTEREST	1.46	<u>147,190.93</u>
		<u>\$163,276.55</u>

DISBURSEMENTS

BOROUGH & TOWNSHIPS	123,045.00	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	1,023.00	
MISCELLANEOUS & VOIDS	32,160.13	<u>156,228.13</u>

BALANCE - DEC 31, 2021		<u><u>\$7,048.42</u></u>
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DOMESTIC RELATIONS FUND 4

BALANCE - JANUARY 1, 2021 \$424,391.85

RECEIPTS

TITLE IV-D	\$233,212.47	
COUNTY REIMBURSEMENT	85,290.38	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	58,896.31	
INCENTIVES	63,467.53	
TITLE XIX	0.00	
VOIDS	42.24	
PATERNITY COST	1,097.95	
MISC.	625.69	
INTEREST	43.35	
		<u>442,675.92</u>
		\$867,067.77

DISBURSEMENTS

WAGES & BENEFITS	\$398,258.47	
LEGAL EXPENSES	\$17,815.12	
FEES	0.00	
COUNTY COSTS	0.00	
GENETIC TESTING	0.00	
UTILITIES	0.00	
MATERIALS/SUPPLIES	2,583.27	
PHONE	2,631.11	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	0.00	
TRAINING	0.00	
MISC.	0.00	
POSTAGE	4,296.35	
TRAVEL	0.00	
VOIDS	0.00	
		<u>425,584.32</u>

BALANCE - DECEMBER 31, 2021 \$441,483.45

WARREN COUNTY DUI PROGRAM- FUND 05

BALANCE - JANUARY 1, 2021 \$109,138.08

RECEIPTS

SOBRIETY GRANTS	\$10,126.40	
ADMINISTRATIVE FEES	0.00	
INTEREST	12.90	
LIQUID FUELS, WRONG ACCT.	78,951.00	
PROBATION	125,026.26	
MISCELLANEOUS	5,599.25	
		<u>219,715.81</u>
		\$328,853.89

DISBURSEMENTS

PAYROLL/SOCIAL SECURITY	\$45,319.81	
GRANTS	0.00	
VEHICLES & GAS/OIL	2,706.94	
COMPUTERS/EQUIPMENT/SUPPLIES	6,537.98	
TRAVEL	12,660.49	
POSTAGE	0.00	
PROFESSIONAL SERVICES	12,775.57	
DUES	6,021.95	
REIMBURSEMENTS	0.00	
CONFERENCE	0.00	
MISC OFFICE	764.32	
FAMILY SERVICES	0.00	
ADMIN COSTS	33,128.00	
VOIDS, LIQUID FUELS, WRONG ACCT.	78,951.00	
		<u>\$198,866.06</u>

BALANCE - DECEMBER 31, 2021 \$129,987.83

PRISON COMMISSARY FUND 07

BALANCE JANUARY 1, 2021		\$7,350.60
RECEIPTS		
DEPOSITS	139,959.11	
VOIDS	\$995.41	\$140,954.52
		<u>\$148,305.12</u>
DISBURSEMENTS		
COMPUTER SOFTWARE EQUIPMENT	17002.96	
MAGAZINES	3,798.72	
TV, MEDICAL, INMATE CLOTHING, HAIR CUTS	22,866.79	
VOIDS	0.00	43,668.47
		<u>43,668.47</u>
BALANCE DECEMBER 31, 2021		<u>\$104,636.65</u>

ACT 13 MARCELLUS BRIDGE FUND 08

JANUARY 1, 2021		\$166,330.90
ADJUSTMENT		4,516.33
		<u>\$170,847.23</u>
RECEIPTS		
DEPOSITS	\$40,000.00	
VOID	\$355,052.74	395,052.74
		<u>565,899.97</u>
DISBURSEMENT		
SPRING CREEK SUPERVISORS	60000.00	
VOIDS	\$355,052.74	\$415,052.74
		<u>\$415,052.74</u>
DECEMBER 31, 2021		<u>\$150,847.23</u>

ACT 13 MARCELLUS LEGACY OPEN SPACE FUND 10

JANUARY 1, 2021		\$98,856.20
ADJUSTMENT		64,365.24
		<u>\$163,221.44</u>
RECEIPTS		
DEPOSITS	\$33,800.00	
VOID	\$399.60	34,199.60
		<u>133,055.80</u>
DISBURSEMENT		
WITHDRAW	\$145,668.27	\$145,668.27
		<u>\$145,668.27</u>
DECEMBER 31, 2021		<u>\$51,752.77</u>

SMALL COMMUNITIES - FUND 12

BALANCE - JANUARY 1, 2021		\$4,484.82
RECEIPTS		
HUD	217,212.37	
VOIDS	61,185.39	
TRANSFER FROM GENERAL FUND	5,430.00	
COMMONWEALTH	2280.25	
REVENUE	11,714.50	\$297,822.51
		<u>302,307.33</u>
DISBURSEMENTS		
STORMWATER PROJECT	\$6,095.00	
LEGAL FEES	105,959.48	
PROTHONATARY OFFICE (LEINS)	0.00	
EXCAVATING	0.00	
WARREN COUNTY	36,039.49	
VOIDS	93,014.27	241,108.24
		<u>241,108.24</u>
BALANCE - DECEMBER 31, 2021		<u>\$61,199.09</u>

HELP AMERICA VOTE ACT TITLE 11 FUND 13

BALANCE - JANUARY 1, 2021

TITLE II - ELECTION ASSISTANCE COMMISSION \$42,512.93

RECEIPTS

INTEREST	0.00	
DEPOSIT	0.00	0.00
		<u>\$42,512.93</u>

DISBURSEMENTS

INTAB LLC.	6,169.31	
COMMISSIONERS REIM BURSE	\$0.00	6,169.31
		<u>6,169.31</u>

BALANCE - DECEMBER 31, 2021

\$36,343.62

HOTEL TAX FUND-15

BALANCE - JANUARY 1, 2021

\$16,982.18

RECEIPTS

HOTELS & MOTELS	\$170,631.39	
CAMPING LODGES	1,764.76	
BED & BREAKFAST	48,351.99	
ALL OTHERS	20,268.01	
VOIDS	0.00	241,016.15
		<u>\$257,998.33</u>

DISBURSEMENTS

WC COMMISSIONERS	\$6,669.44	
WC VISITORS BUREAU	\$223,310.45	
VOIDS	0.00	229,979.89
		<u>229,979.89</u>

BALANCE - DECEMBER 31, 2021

\$28,018.44

WARREN COUNTY HOUSING TRUST FUND - FUND 16

BALANCE - JANUARY 1, 2021

\$24,594.89

RECEIPTS

DEPOSIT	\$32,044.12	
INTEREST	0.00	32,044.12
		<u>\$56,639.01</u>

DISBURSEMENTS

VOIDS & DISBURSEMENTS	\$0.00	
EOC	\$22,876.35	22,876.35
		<u>22,876.35</u>

BALANCE - DECEMBER 31, 2021

\$33,762.66

PROTHONOTARY AUTOMATION FEES FUND 18

BALANCE - JANUARY 1, 2021 \$4,151.44

RECEIPTS

FEES	\$3,649.56	
VOIDS	5,419.79	
TRANSFERS	6,054.15	15,123.50
		<u>\$19,274.94</u>

DISBURSEMENTS

PIRRELLO	\$6,241.15	
NATIONAL PRINTING	0.00	
BOLLINGER	643.86	
TRANSFER	0.00	
PROTHONOTARY	2,500.00	
VOIDS	5,419.79	14,804.80
		<u>14,804.80</u>

BALANCE - DECEMBER 31, 2021 \$4,470.14

COUNTY RECORDS IMPROVEMENT FUND 19

BALANCE - JANUARY 1, 2021 \$18,713.65

RECEIPTS

RECORDING FEES	\$9,912.00	
INTEREST	0.00	9,912.00
		<u>\$28,625.65</u>

DISBURSEMENTS

	0.00	0.00
		<u>0.00</u>

BALANCE - DECEMBER 31, 2021 \$28,625.65

COVID 19 SPECIAL REVENUE FUND 22

BALANCE - JANUARY 1, 2021 \$29,835.19

RECEIPTS

DEPOSIT	\$531,477.85	
VOIDS	40,347.99	571,825.84
		<u>\$601,661.03</u>

DISBURSEMENTS

HOSPITALITY	475,000.00	
OFFICE SUPPLY	49.45	
EQUIPMENT & SUPPLIES	11,208.11	
PROFESSIONAL SERVICES & GRANT	115,403.47	601,661.03
		<u>601,661.03</u>

BALANCE - DECEMBER 31, 2021 \$0.00

ERAP FUND 23

BALANCE - JANUARY 1, 2021 \$0.00

RECEIPTS

DEPOSIT	\$5,972,124.17	
VOIDS	\$690.00	
INTEREST	174.33	5,972,988.50
		<u>\$5,972,988.50</u>

DISBURSEMENTS

EOC	1,288,802.00	
COMMISSIONERS	257,760.40	
ADVERTISING	5,541.00	
VOIDS	2,577,603.97	4,129,707.37
		<u>4,129,707.37</u>

BALANCE - DECEMBER 31, 2021 \$1,843,281.13

AMERICAN RESCUE FUND 24

BALANCE - JANUARY 1, 2021 \$0.00

RECEIPTS

DEPOSIT	\$3,806,196.00	
VOIDS	\$175,176.95	
INTEREST	213.41	3,981,586.36
		<u>\$3,981,586.36</u>

DISBURSEMENTS

COVID 19 TESTS	2,334.62	
COVID 19 VACCINE	3,782.51	
PAY ROLL	26,808.13	
CAPITAL INV.	17,031.47	
PERSONAL PROTECTION	3,892.70	
PUBLIC HEALTH	100,417.52	
TRACING	18,510.00	
VOIDS	174,970.26	347,747.21
		<u>347,747.21</u>

BALANCE - DECEMBER 31, 2021 \$3,633,839.15

STATE FUNDS

BALANCE - JANUARY 1, 2021 \$19,336.62

RECEIPTS

DEPOSITS	198868.68	
VOIDS	22.30	198,890.98
		<u>\$218,227.60</u>

DISBURSEMENTS

DEPT OF AGRICULTURE	31,635.00	
COUNTY COMMISSIONS	25,857.50	
PA GAME COMMISSION	80,035.04	
PA FISH COMMISSION	5,142.78	
BOAT	0.00	
MISCELLANEOUS (CHECK RETURNS/REFUNDS)	66,145.98	\$208,816.30
		<u>\$208,816.30</u>

BALANCE - DECEMBER 31, 2021 \$9,411.30

HUMAN SERVICES CHECKING ACCOUNTS
BALANCES AS OF DECEMBER 31, 2021

GENERAL ACCOUNT	\$411,547.30
MEGA WAIVER	\$0.00
MENTAL HEALTH	\$968,040.22
INTELLECTUAL DISABILITIES	\$662,901.53
DRUG & ALCOHOL	\$140,750.83
EARLY INTERVENTION	\$71,087.70
HUMAN SERVICES DEVELOPMENT FUND	\$13,786.26
CHILDREN & YOUTH	\$111,962.77
CHILDREN & YOUTH SPECIAL GRANTS	\$7,593.51

DISTRICT JUSTICES OF WARREN COUNTY
ANNUAL STATEMENT JANUARY 1, 2021 - DECEMBER 31, 2021

INCOME

ZYDONIK-WARREN	\$48,394.07	
BAUER-CONEWANGO	32,991.52	
WOODIN - YOUNGSVILLE	31,534.15	\$112,919.74

EXPENSES

OFFICE SUPPLIES	9,043.36	
TELEPHONE	3,714.65	
TRAVEL/SEMINARS	1,040.80	
POSTAGE	14,912.00	
UTILITIES	2,119.57	
INSURANCE- BONDING	0.00	
MAINTENANCE & REPAIRS	362.20	
RENTALS	19,997.93	
CONSTABLE COSTS	1,381.52	
SALARIES - ZYDONIK	63,799.24	
SALARIES - BAUER	66,018.67	
SALARIES - WOODIN	62,182.59	244,572.53

DISTRICT JUSTICES NET LOSS FOR 2021 (\$131,652.79)

SHERIFF EXECUTION

BALANCE - JANUARY 1, 2021 \$48,010.77

RECEIPTS

DEPOSITS	\$161,230.58	
SERVICE CHARGE	\$0.00	
VOID CHECKS	22,839.32	184,069.90
		<u>\$232,080.67</u>

DISBURSEMENTS

REGISTER & RECORDER	\$1,242.60	
ASSESSMENT	100.00	
TREASURER	50,107.48	
TAX CLAIM	8,150.77	
CITY OF WARREN	0.00	
WARREN TIMES OBSERVER	18,909.37	
REM ABSTRACT	1,500.00	
LAWYERS	99,916.95	
NOTARY	4,380.00	
COMMONWEALTH OF PA	12,938.00	
SUGAR GROVE SEWER	1,015.20	
BANK CHARGES	32.00	
MISCELLANEOUS & SHERIFF	101.00	198,393.37

BALANCE - DECEMBER 31, 2021 \$33,687.30

SHERIFF EMPLOYEE ACCT.

January 1, 2021 \$14,251.58

RECEIPTS

DEPOSIT	0.00	
TRANSFER	0.00	
INTEREST	6.87	6.87
		<u>\$14,258.45</u>

DISTRIBUTION

PEPSI MACHINE	0.00	
SCHOLAR SHIPS & DONATIONS	63.60	63.6

December 31, 2021 \$14,194.85

SHERIFFS APPEARANCE ACCOUNT

BALANCE - JANUARY 1, 2021 \$2,837.58

RECEIPTS

DEPOSITS	72,573.48	
PA SCDU	358.33	
VOIDS	307.92	
MISC	0.00	
INTEREST	\$2.01	73,241.74
		<u>\$76,079.32</u>

DISBURSEMENTS

ATTORNEYS	\$4,313.03	
VARIOUS COUNTY SHERIFFS	3,336.54	
NOTARY	0.00	
WARREN COUNTY TREASURER	56,051.00	
TRANSFER FEES	9,312.00	
MISCELLANEOUS	98.92	73,111.49
		<u>\$76,079.32</u>

BALANCE - DECEMBER 31, 2021 \$2,967.83

TAX CLAIM BUREAU

BALANCE - JANUARY 1, 2021 \$274,510.09

RECEIPTS

COUNTY	\$832,014.18	
COST	248,903.83	
COMMISSIONS	165,748.54	
SCHOOL	1,881,339.67	
ROAD	435,866.04	
OVERPAYMENT OF TAXES	8,214.68	
INTEREST	0.00	
UPSET SALES	171,791.02	
REPOSITORY SALE	10,074.84	
JUDICIAL SALE	169,848.10	
CLEAN & GREEN TAX	1,518.87	
REDEPOSITED BOUNCED CHECKS	93.75	
MISC ADJUSTMENTS	40,800.53	3,966,214.05
		<u>\$4,240,724.14</u>

DISBURSEMENTS

COUNTY	\$1,246,650.09	
SCHOOL	1,885,523.94	
ROAD	434,868.97	
OVERPAYMENT OF TAXES	8,228.35	
UPSET SALE	46,105.45	
JUDICIAL SALE	190,224.07	
REPOSITORY	10,074.84	
CLEAN & GREEN FEES	1,518.87	
BANK SERVICE CHARGES	22,359.71	
BOUNCED CHECKS	9,800.87	
MISC ADJ.	58,349.02	3,913,704.18
		<u>\$3,913,704.18</u>

BALANCE - DECEMBER 31, 2021 \$327,019.96

RESTITUTION/FINES & COSTS

BALANCE - JANUARAY 1, 2021 \$67,389.09

RECEIPTS

MISC	1,234.28	
FINES	193,358.89	
COSTS/FEES	639,100.19	
RESTITUTION	276,601.78	
ADJUSTMENTS	0.00	1,110,295.14
		<u>1,177,684.23</u>

DISBURSEMENT

1,177,684.23

DISBURSEMENTS

RESTITUTION	\$158,334.22	
ADJUSTMENTS	257.89	
FAMILY SERVICES	1,160.08	
AUTOMATION FEES	7.49	
JUVENILE RESTITUTION	1,522.18	
PA DEPT OF REVENUE	274,485.10	
HUMAN SERVICES	294.90	
WARREN COUNTY	485,990.11	
WARREN BORO	8,872.72	
WARREN CITY	3,181.04	
CLERK OF COURTS	1,623.53	
JUVENILE PROBATION	971.52	
PROTHONOTARY	6,351.11	
WC SCHOOL	500.00	
SHERIFF	27,563.13	
DUI	125,026.26	
TOWNSHIPS & BOROS	7,061.49	1,103,202.77
		<u>1,103,202.77</u>

ENDING BALANCE DECEMBER 31, 2021 \$74,481.46

SHERIFF SPECIAL ACCT.

January 1, 2021 \$4,540.60

RECEIPTS

INTEREST	0	
DONATIONS	3200.00	3200.00
		<u>\$7,740.60</u>

DISTRIBUTION

DUI ADVERTISING	100.00	
SHIRTS	0.00	
TRAINING	0.00	100
		<u>100</u>

December 31, 2021 \$7,640.60

COUNSELING FUND/ ORPHANS COURT

BALANCE JANUARY 1, 2021 \$15,020.14

RECEIPTS

DEPOSITS	600.00	
INTEREST	7.62	607.62
		<u>607.62</u>

DISBURSEMENT	0.00	0.00
		<u>0.00</u>

BALANCE DECEMBER 31, 2021 \$15,627.76

RECORDER OF DEEDS IMPROVEMENT

BALANCE JANUARY 1, 2021 \$182,259.93

RECEIPTS

DEPOSITS	3141.00	
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BALANCE DECEMBER 31, 2021 \$185,419.37

REGISTER & RECORDER

BALANCE - JANUARY 1, 2021 \$324,479.51

RECEIPTS

AFFORDABLE HOUSING	31,636.50	
ESCROW	8,640.06	
COPIES	11,091.25	
INHERITANCE TAX	1,824,937.12	
ORPHANS COURT	4,331.00	
COPIES	12,838.00	
INHERITANCE TAX	3,049,032.05	
ORPHANS COURT	6,219.00	
RT TAX	2,136,552.75	
RECORDS IMPROVEMENT	23,160.00	
REGISTER OF WILLS	40,172.75	
STATE TAX	189,329.75	
COMMISSIONS	111,919.01	
FINANCIAL STATEMENT	4,500.00	
MARRIAGE FEES	4,530.50	
MISC & VOIDS	6,037.20	<u>5,624,567.57</u>
		\$5,949,047.08

DISBURSEMENTS

RT TAX TO STATE	\$1,123,741.04	
RECORDER OF DEEDS	189,489.79	
ORPHANS COURT	15,720.75	
TOWNSHIPS	429,116.45	
BOROUGHES	6,443.62	
CITY	98,698.68	
SCHOOLS	595,344.53	
WARREN COMMISSIONERS	284,874.60	
SERVICE CHARGES	857.63	
MISCELLANEOUS	34,531.82	
INHERITANCE TAX TO STATE	3,017,282.37	<u>5,796,101.28</u>

BALANCE - DECEMBER 31, 2021 \$152,945.80

WARREN COUNTY EMPLOYEES PENSION PLAN
STATEMENT OF CHANGES IN ASSETS

COST BALANCE - JANUARY 1, 2021 \$39,826,107.00

ADDITIONS

MEMBER CONTRIBUTION	\$856,704.00	
COUNTY CONTRIBUTION	462,371.00	
INVESTMENT INCOME:		
INTEREST	309.00	
DIVIDENDS	585,918.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF I	4,283,342.00	
INVESTMENT EXPENSE	(64,100.00)	
OTHER CASH ACTIVITY	842.00	<u>6,125,386.00</u>
		\$45,951,493.00

DELETIONS

BENEFITS	\$2,554,534.00	
ADMINISTRATIVE EXPENSES	16,495.00	
REFUND OF CONTRIBUTIONS	196,355.00	
DEATH BENEFITS	0.00	<u>2,767,384.00</u>
NET INCREASE(DECREASE) IN ASSETS		

NET ASSETS- DECEMBER 31, 2021 \$43,184,109.00

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

ASSETS

CASH & SHORT TERM INVESTMENTS
RECEIVABLES \$1,444,153.00

INVESTMENTS:

US GOVERNMENT OBLIGATIONS \$0.00
EQUITY FUNDS 16,839,464.36
COMMON STOCKS 9,825,366.13
FOREIGN STOCK 771,648.50
OTHER FIXED INCOME(NON-RATED) 12,141,891.87
ACCRUED INCOME 31,128.75
ASSET BACKED 0.00
REFUNDS PAYABLE & OTHER 2,130,456.13 41,739,955.74
\$43,184,108.74

LIABILITIES

RETIRED MEMBERS RESERVE ACCOUNT \$21,991,671.00
MEMBERS ANNUITY RESERVE ACCOUNT 9,568,501.00
FUTURE BENEFIT ACCRUALS 5,316,917.00
VESTED PLAN BENEFITS 5,503,966.00
NON-VESTED PLAN BENEFITS 363,575.00
TERMINATED VESTED BENEFITS 1,102,851.00 43,847,481.00
\$43,847,481.00

FUND BALANCE (663,372.26)

TOTAL LIABILITIES & FUND BALANCE \$ 43,184,108.74

PROTHONOTARY CHECKING

BALANCE - JANUARY 1, 2021 \$4,280.10

RECEIPTS

DEPOSITS \$100,015.89
REFUND OF BANK FEES \$0.00
MISC- VOIDS 0.00
TRANSFER IN 0.00
INTEREST 1.24 100,017.13
\$104,297.23

DISBURSEMENTS

TREASURER \$64,599.30
PA. DEPT REVENUE 22,904.12
AOPC 408.00
BAR ASSOCIATION 1,705.00
SHERIFF DEPT. 3,067.25
AUTOMATION FEES 5,433.63
INTEREST WITHHOLDING 0.22
BANK FEE 804.05
MISC & TRANSFER OUT & COURT ADMIN 314.25 99,235.82
\$99,235.82

BALANCE - DECEMBER 31, 2021 \$5,061.41

PROTHONOTARY ESCROW

BALANCE - JANUARY 1, 2021 \$36,938.14

RECEIPTS

ESCROW PAID IN \$43,850.00
SERVICE FEE REFUND \$0.00
INTEREST 5.54 43,855.54
\$80,793.68

DISBURSEMENTS

ESCROW PAID OUT \$22,930.00
SERVICE FEES \$291.87
BEAVER REPORTING 3,200.00 26,421.87
\$26,421.87

BALANCE - DECEMBER 31, 2021 \$54,371.81

CLERK OF COURTS ESCROW

BALANCE - JANUARY 1, 2021 \$33,219.09

RECEIPTS

BAIL	\$23,658.45	
INTEREST	0.00	
TRANSFER	0.00	23,658.45
		<u>\$56,877.54</u>

DISBURSEMENTS

BAIL	\$2,500.00	
BANK SERVICE FEES	\$0.00	
COLLECTIONS	780.90	
INTEREST	0.00	3,280.90
		<u>3,280.90</u>

BALANCE DECEMBER 31, 2021 \$53,596.64

RESERVE ACCOUNT

BALANCE JANUARY 1, 2021 \$1,217,067.58

RECEIPTS

DEPOSIT	\$527,478.50	
VOID	\$0.00	
INTEREST	\$475.69	\$527,954.19
		<u>\$1,745,021.77</u>

DISBURSEMENT

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

BALANCE DECEMBER 31, 2021 \$1,245,021.77

JAIL COMMISSARY

BALANCE - JANUARY 1, 2021 \$58,205.14

RECEIPTS

DEPOSITS	\$299,995.30	
DSI	\$67,096.35	
VOIDS	\$31,054.14	
INTEREST/ADDITION	675.63	398,821.42
		<u>\$457,026.56</u>

DISBURSEMENTS

ADJUSTMENT FROM KEEFE TO OASIS	\$43.00	
REVERSE DEPOSIT	\$0.00	
OASIS MANAGEMENT SYSTEMS INC	\$102,139.69	
ITI TELEPHONE	24,481.64	
INMATE FINANCIAL	19,403.58	
WC COMMISSIONERS & COMMISSIONS	198,232.34	
EMAIL FEE/COMMISSION SETTLEMENT	1,009.50	
IC SOLUTIONS (PHONE DEBIT TIME)	35,725.72	
SD FEES	6,706.55	
RADIATION PROTECTION	400.00	
KALFBUS	1,080.00	389,222.02
		<u>389,222.02</u>

BALANCE - DECEMBER 31, 2021 \$67,804.54

HUMAN SERVICES ACCOUNTS
 FISCAL YEAR - JULY 1, 2020 TO JUNE 30, 2021

MENTAL HEALTH PROGRAM

BALANCE - JULY 1, 2020		\$565,047.72
RECEIPTS		
FEDERAL	\$287,829.00	
STATE	1,335,613.00	
COUNTY	78,910.31	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	1,480,877.62	3,183,229.93
		\$3,748,277.65
DISBURSEMENTS		3,017,265.25
BALANCE - JUNE 30, 2021		\$731,012.40

INTELLECTUAL DISABILITIES

BALANCE - JULY 1, 2020		\$519,745.51
RECEIPTS		
FEDERAL	\$120,556.00	
STATE	615,928.00	
COUNTY	39,155.48	
DHS INTER-PROGRAM	70,946.58	
NON-GOVERNMENTAL	399,837.60	1,246,423.66
		\$1,766,169.17
DISBURSEMENTS		1,349,467.02
BALANCE - JUNE 30, 2021		\$416,702.15

MEGA WAIVER FUND

BALANCE - JULY 1, 2020		\$24,220.73
RECEIPTS		
FEDERAL	\$4,790.00	
STATE	69,595.00	
COUNTY	6,123.98	
DHS INTERPROGRAM	1.00	
NON-GOVERNMENTAL	107,570.60	188,080.58
		\$212,301.31
DISBURSEMENTS		212,301.31
BALANCE - JUNE 30, 2021	closed	\$0.00

DRUG & ALCOHOL PROGRAM

BALANCE - JULY 1, 2020		\$193,600.85
RECEIPTS		
FEDERAL	\$244,510.55	
STATE	377,209.00	
COUNTY	15,261.10	
DHS INTER-PROGRAM	27.17	
NON-GOVERNMENTAL	69,705.04	<u>706,712.86</u>
		\$900,313.71
DISBURSEMENTS		<u>752,445.15</u>
BALANCE - JUNE 30, 2021		<u><u>\$147,868.56</u></u>

HUMAN SERVICE DEVELOPMENT FUND

BALANCE - JULY 1, 2020		\$13,061.17
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	1.72	<u>50,001.72</u>
		\$63,062.89
DISBURSEMENTS		53,097.10
BALANCE - JUNE 30, 2021		<u><u>\$9,965.79</u></u>

WARREN COUNTY CHILDREN & YOUTH

BALANCE - JULY 1, 2020		\$117,965.25
RECEIPTS		
FEDERAL	\$695,152.88	
STATE	1,876,860.00	
COUNTY	622,834.66	
DHS INTER-PROGRAM	23,111.44	
NON-GOVERNMENTAL	63,372.02	<u>3,281,331.00</u>
		\$3,399,296.25
DISBURSEMENTS		3,274,419.08
BALANCE - JUNE 30, 2021		<u><u>\$124,877.17</u></u>

HUMAN SERVICES SPECIAL GRANTS

BALANCE - JULY 1, 2020		\$15,383.16
RECEIPTS		
FEDERAL	\$42,889.32	
STATE	331,913.19	
COUNTY	82,960.15	
DHS INTER-PROGRAM	2,160.46	
NON-GOVERNMENTAL	3.39	459,926.51
		<u>\$475,309.67</u>
DISBURSEMENTS		467,867.18
BALANCE - JUNE 30, 2021		<u><u>\$7,442.49</u></u>

EARLY INTERVENTION

BALANCE - JULY 1, 2020		\$53,924.75
RECEIPTS		
FEDERAL	\$83,670.00	
STATE	445,486.00	
COUNTY	41,398.87	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	44,455.34	615,010.21
		<u>\$668,934.96</u>
DISBURSEMENTS		589,772.72
BALANCE - JUNE 1, 2021		<u><u>\$79,162.24</u></u>

HUMAN SERVICES GENERAL ACCOUNT

BALANCE - JULY 1, 2020		\$354,913.18
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	1,030,286.56	
DHS INTERPROGRAM	4,813,340.91	
NON-GOVERNMENT	196,181.22	6,039,808.69
		<u>\$6,394,721.87</u>
DISBURSEMENTS		6,091,023.55
BALANCE - JUNE 30, 2021		<u><u>\$303,698.32</u></u>

WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS

WALTER V. HODGES FUND

BALANCE - JANUARY 1, 2021 \$90,513.89

RECEIPTS

INTEREST/ DIVIDENDS	\$2,204.17	
CAPITAL GAIN	\$6,608.40	
DEPOSITS	\$0.00	<u>\$8,812.57</u>
		\$99,326.46

DISBURSEMENTS

DISTRIBUTIONS	\$800.00	
FIDUCIARY FEES	\$792.27	
CAPITAL LOSS	\$0.00	<u>\$1,592.27</u>

BALANCE DECEMBER 31, 2021 (COST) \$97,734.19

UNREALIZED GAIN (LOSS) \$2,153.35

BALANCE DECEMBER 31, 2021 (MARKET) \$99,887.54

PRINCIPAL	\$90,513.89	
INCOME	\$9,373.65	

ROUSE ROAD FUND

BALANCE JANUARY 1, 2021 \$103,179.46

RECEIPTS

INTEREST/DIVIDENDS	\$2,548.24	
CAPITAL GAIN	\$8,390.48	
DEPOSITS	\$0.00	<u>\$10,938.72</u>
		\$114,118.18

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$904.50	
CAPITAL LOSS	\$0.00	<u>\$904.50</u>

BALANCE DECEMBER 31, 2021 (COST) \$113,213.68

UNREALIZED GAIN (LOSS) \$1,751.96

BALANCE DECEMBER 31, 2021 (MARKET) \$114,965.64

PRINCIPAL	\$103,179.46	
INCOME	\$11,786.18	

ROUSE POOR FUND

BALANCE JANUARY 1, 2021		<u>\$1,392,366.31</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$33,526.98	
CAPITAL GAIN	\$111,038.67	
DEPOSITS	\$0.00	\$144,565.65
		<u>\$1,536,931.96</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$63,975.00	
FIDUCIARY FEES	\$11,992.47	
CAPITAL LOSS	\$0.00	\$75,967.47
		<u>\$1,460,964.49</u>
BALANCE DECEMBER 31,2021 (COST)		\$1,460,964.49
UNREALIZED GAIN (LOSS)		<u>\$23,826.50</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$1,484,790.99</u>
PRINCIPAL	\$1,527,231.48	
INCOME	(\$42,440.49)	

MARY LOUISE AVERILL FUND

BALANCE JANUARY 1, 2021		<u>\$13,864.58</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$339.21	
CAPITAL GAIN	\$1,015.99	
DEPOSITS	\$0.00	\$1,355.20
		<u>\$15,219.78</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$121.59	
CAPITAL LOSS	\$0.00	\$121.59
		<u>\$15,098.19</u>
BALANCE DECEMBER 31,2021 (COST)		\$15,098.19
UNREALIZED GAIN (LOSS)		<u>\$329.00</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$15,427.19</u>
PRINCIPAL	\$15,209.57	
INCOME	\$217.62	

OTTO G. KNOPF FUND

BALANCE JANUARY 1, 2021		<u>\$76,999.69</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,852.28	
CAPITAL GAIN	\$5,559.45	
DEPOSITS	\$0.00	<u>\$7,411.73</u>
		\$84,411.42
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$1,500.00	
FIDUCIARY FEES	\$665.29	
CAPITAL LOSS	\$0.00	<u>\$2,165.29</u>
BALANCE DECEMBER 31, 2021 (COST)		\$82,246.13
UNREALIZED GAIN (LOSS)		<u>\$1,811.92</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$84,058.05</u>
PRINCIPAL	\$84,371.06	
INCOME	(\$313.01)	

LEVI SMITH FUND

BALANCE JANUARY 1, 2021		<u>\$61,171.90</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,450.21	
CAPITAL GAIN	\$4,356.68	
DEPOSITS	\$0.00	<u>\$5,806.89</u>
		\$66,978.79
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$2,000.00	
FIDUCIARY FEES	\$520.50	
CAPITAL LOSS	\$0.00	<u>\$2,520.50</u>
BALANCE DECEMBER 31, 2021 (COST)		\$64,458.29
UNREALIZED GAIN (LOSS)		<u>\$1,400.46</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$65,858.75</u>
PRINCIPAL	\$66,929.04	
INCOME	(\$1,070.29)	

OTIS F. HOFFMAN FUND

BALANCE JANUARY 1, 2021		<u>\$1,128,684.72</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$27,056.07	
CAPITAL GAIN	\$81,396.01	
DEPOSITS	\$15,339.45	<u>\$123,791.53</u>
		\$1,252,476.25
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$52,900.56	
FIDUCIARY FEES	\$9,742.70	
CAPITAL LOSS	\$0.00	<u>\$62,643.26</u>
BALANCE DECEMBER 31,2021 (COST)		\$1,189,832.99
UNREALIZED GAIN (LOSS)		\$26,681.53
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$1,216,514.52</u>
PRINCIPAL	\$1,236,762.26	
INCOME	(\$20,247.74)	

EZRA TRIM FUND

BALANCE JANUARY 1, 2021		<u>\$104,902.10</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,543.31	
CAPITAL GAIN	\$7,624.24	
DEPOSITS	\$0.00	<u>\$10,167.55</u>
		\$115,069.65
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$1,000.00	
FIDUCIARY FEES	\$912.01	
CAPITAL LOSS	\$0.00	<u>\$1,912.01</u>
BALANCE DECEMBER 31,2021 (COST)		\$113,157.64
UNREALIZED GAIN (LOSS)		<u>\$2,463.79</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$115,621.43</u>
PRINCIPAL	\$114,990.13	
INCOME	\$631.30	

JH DEFREES DISCRETIONARY FUND

BALANCE JANUARY 1, 2021		<u>\$115,070.43</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,667.30	
CAPITAL GAINS	\$8,033.37	
DEPOSITS	\$0.00	\$10,700.67
		<u>\$125,771.10</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$6,400.00	
FIDUCIARY FEES	\$958.34	
CAPITAL LOSS	\$0.00	\$7,358.34
		<u>\$118,412.76</u>
BALANCE DECEMBER 31,2021 (COST)		\$118,412.76
UNREALIZED GAIN (LOSS)		<u>\$2,566.12</u>
BALANCE DECEMBER 31, 2021 (MARKET)		<u>\$120,978.88</u>
PRINCIPAL	\$125,669.92	
INCOME	(\$4,691.04)	

WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2021

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, 2022 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

Thomas Brown
Thomas Brown

Heleena A Swanson
Heleena A. Swanson

Sworn and Subscribed before me

This day of 12th of November 2022

Pamela J Matve

Commonwealth of Pennsylvania - Notary Seal
Pamela J. Matve, Notary Public
Warren County
My commission expires March 23, 2025
Commission number 1308572
Member, Pennsylvania Association of Notaries

WARREN COUNTY
PROCLAMATORY
OFFICIAL RECORDS

2022 NOV 14 PM 2:12

FILED