

# WARREN COUNTY



## AUDITORS REPORT FOR THE YEAR ENDED DECEMBER 31, 2022 COUNTY AUDITORS

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WARREN COUNTY  
PROTHERO &  
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WARREN COUNTY ELECTED AUDITORS REPORT  
AUDIT PERIOD 1/1/2022 - 12/31/2022

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WARREN COUNTY  
GENERAL FUND BALANCE SHEET  
2022 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
1001 CHECKING	974,439.70	2,089,340.67
1050 SAVINGS (CNB RESERVE ACCOUNT)	1,248,055.99	1,245,021.77
1099 UNDEPOSITED FUNDS	0.00	0.00
1086 ESCHEATS CASH	(89.27)	-89.27
1087 EE EVENTS	96.34	96.34
1105-7 COURTS, MDJ	515.32	515.32
1112-3 PETTY CASH ADULT & JUVENILE PROBATION	156.61	156.61
1115 PETTY CASH SHERIFF	899.03	899.03
1116 PETTY CASH JAIL	874.57	874.57
BRIDGE IMPROVEMENT	213,723.18	150,847.23
OPEN SPACE FUND	52,052.84	51,752.77
CDBG	74,199.09	61,199.09
HAVA Title II	36,343.62	36,343.62
HOUSING TRUST	58,773.04	33,762.76
PROTHONOTARY AUTOMATION	5,774.90	4,470.14
COVID 19 SPECIAL ACCT.	0.00	0.00
1201 ACCOUNTS RECEIVABLE	(\$151,767.90)	\$0.00
1121 PETTY CASH TAX CLAIM	631.00	631.00
1122 PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	800.00	800.00
1123 PETTY CASH ASSESSMENT	149.18	149.18
1128 PETTY CASH HUMAN SERVICES	82.48	82.48
1200 ACCOUNTS RECEIVABLE	3,784,614.70	1,703,035.00
1300 DUE TO/ FROM OTHER GOV. HS	247,881.00	242,350.00
1301-30 DUE TO/ FROM OTHER FUNDS	181,207.11	34,433.76
<b>TOTAL ASSETS</b>	<b>\$6,729,412.53</b>	<b>\$5,656,672.07</b>

<u>LIABILITIES</u>		
ACCRUED PAYROLL	118,007.07	65,900.42
1086 ESHEAT EXPENDITURE	1,651.13	(1,111.98)
1399 DUE TO OTHER FUNDS	1,142,813.29	2455171.73
2000 ACCOUNTS PAYABLE	\$98,469.76	(\$204,575.93)
2400-1 ABM LOANS	(217,000.00)	0.00
2402 MOTOROLA LOAN	(208,592.06)	
2403 USDA RURAL DEVELOPMENT LOAN	(5,750.75)	(0.21)
2100-25 UNAVAILABLE PROPERTY TAX REVENUE	674,629.00	674,629.00
<b>TOTAL LIABILITIES</b>	<b>1,604,227.44</b>	<b>2,990,013.03</b>
CHANGE IN NET ASSETS	\$35,282.51	-\$2,872,561.00
FUND BALANCE- JANUARY 1,	5,089,902.58	5,539,220.04
ADJUSTED FUND BALANCE	5,125,185.09	2,666,659.04
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$6,729,412.53</b>	<b>\$5,656,672.07</b>

WARREN COUNTY  
GENERAL FUND REVENUES  
JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
3100 CURRENT REAL ESTATE	\$9,703,970.57	\$9,435,889.00	\$268,081.57
3125 DELINQUENT	155,631.05	1,000,000.00	(\$844,368.95)
3150 PENALTIES & INTEREST	54,405.86	60,000.00	(\$5,594.14)
<b>TOTAL TAXES</b>	<b>\$9,914,007.48</b>	<b>\$10,495,889.00</b>	<b>(\$581,881.52)</b>
 <u>LICENSES &amp; PERMITS</u>			
22 3200 SMALL GAMES OF CHANCE	13,254.00	11,000.00	2,254.00
26 3314 PLANNING & ZONING	12,030.00	14,000.00	(1,970.00)
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$25,284.00</b>	<b>\$25,000.00</b>	<b>\$284.00</b>

<u>INTERGOVERNMENTAL REVENUES</u>		ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>				
118	3310 EMERGENCY MANAGEMENT 97.0	84,748.20	51,675.00	33,073.20
13	3320 JUVENILE PROBATION	268,215.18	43,000.00	225,215.18
4	3325 HOUSING AUTHORITY	9,267.31	9,500.00	(232.69)
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)	594,290.45	520,000.00	74,290.45
2	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,351.07	10,000.00	351.07
4	3340 TRANSIT AUTHORITY	165,515.50	175,000.00	(9,484.50)
4	3342 TEFAP-DONATED FOOD GRANT	4,730.27	1,000.00	3,730.27
4	3343 FEDERAL LANDS	391,149.59	365,800.00	25,349.59
12	3311 ADULT PROBATION	614,359.80	452,000.00	162,359.80
	<b>TOTAL FEDERAL</b>	<b>\$1,782,811.83</b>	<b>\$1,523,800.00</b>	<b>\$259,011.83</b>
<u>STATE</u>				
		ACTUAL	BUDGET	OVER (UNDER)
12	3311 ADULT PROBATION	12,985.63	0.00	12,985.63
13	3320 JUVENILE PROBATION	31,995.94	50,000.00	(18,004.06)
5	3330 COMM OF PA. COURTS	78,027.75	84,000.00	(5,972.25)
10	3402 SHALE LEGACY- OPEN SPACE FUNDS	39,025.07	25,000.00	14,025.07
8	3402 SHALE GAS LEGACY- BRIDGE IMPROVEMENT	62,875.95	40,000.00	22,875.95
20	3333 ELECTIONS	153,558.44	2,000.00	151,558.44
26	3315 PLANNING & ZONING	8,207.86	0.00	8,207.86
17	3336 ACT 122 - CORONER	7,850.00	7,000.00	850.00
2	3338 PUBLIC UTILITY REALTY TAX (PURTA)	10,351.07	10,000.00	351.07
4	3337 TRANSIT AUTHORITY	\$165,515.50	\$175,000.00	(\$9,484.50)
4	3341 HOMELESS ASSISTANCE PROGRAM	58,922.00	58,056.00	(1,134.00)
19	3400 FOREST COUNTY E-911	30,849.30	40,000.00	(9,150.70)
19	3402 E-911	900,000.00	934,737.92	(34,737.92)
20	3418 HAZ MAT RESPONSE FUND	38,527.57	20,000.00	18,527.57
20	3420 HAZ MAT GRANT	15,299.93	0.00	15,299.93
12	3451 INTERMEDIATE PUNISHMENT GRANT	204,799.59	254,966.00	(50,166.41)
12	3452 PCCD GRANT IN AID	124,968.80	51,600.00	73,368.80
12	3453 PCCD GRANT PRE-TRIAL	51,771.82	41,453.00	10,318.82
12	3454 TREATMENT COURT GRAND	15,381.07	10,000.00	5,381.07
	<b>TOTAL STATE</b>	<b>\$1,995,927.66</b>	<b>\$1,803,812.92</b>	<b>\$192,114.74</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>\$3,778,739.49</b>	<b>\$3,327,612.92</b>	<b>\$451,126.57</b>

**CHARGES FOR SERVICES**

<b>GENERAL GOVERNMENT - ALL OTHER</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
4	3401 HOTEL TAX ADMINISTRATION FEE	9,640.65	10,000.00	(359.35)
2	3402 FINANCIAL & ADMINISTRATION SERVICES	77,182.09	55,000.00	\$22,182.09
18	3416 HAZ MAT CHEMICAL FEES	18,684.35	0.00	\$18,684.35
26	3314 PLANING & ZONING LICENSES & PERMITS	12,030.00	14,000.00	(\$1,970.00)
17	3417 CORONER ACT 122	3,810.82	13,000.00	(\$9,189.18)
18	3418 HAZ MAT PLANNING & RESPONSE FEES	23,515.45	0.00	23,515.45
19	3419 REVENUE E911	0.00	10,283.10	(10,283.10)
21	3421 TAX CLAIM BUREAU	997,978.29	920,000.00	77,978.29
25	3425 REGISTER & RECORDER REVENUE	\$262,538.00	\$265,000.00	(\$2,462.00)
25	3425 RECORDER OF DEEDS	264,561.71	265,000.00	(438.29)
23	3426 SALE OF MAPS	50,965.43	30,000.00	20,965.43
22	3440 TREASURER'S OFFICE REVENUE	15,333.00	15,000.00	333.00
	<b>TOTAL GENERAL GOVT. OTHER</b>	<b>\$1,726,599.14</b>	<b>\$1,587,283.10</b>	<b>\$139,316.04</b>

<b>GENERAL GOVERNMENT - JUDICIAL</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
5	3405 CLERK OF COURTS - COSTS	\$27,930.72	\$0.00	\$27,930.72
5	3407 FOREST COUNTY REVENUE- COURTS	\$18,567.45	\$32,000.00	(\$13,432.55)
14	3414 PROTHONOTARY	62,073.77	70,000.00	(\$7,926.23)
17	3336 CORONER - CREMATION	7,850.00	7,000.00	\$850.00
6	3406 MDJ WARREN -SERVER & FINES	6,851.96	7,000.00	(148.04)
6	3407 MDJ COURT COSTS WARREN	33,312.72	45,000.00	(11,687.28)
7	3406 MDJ SERVER FEES CONEWANGO	15,120.30	6,000.00	9,120.30
7	3407 MDJ COURT COSTS CONEWANGO	34,358.04	30,000.00	4,358.04
8	3408 MDJ YOUNGSVILLE SERVER & FINES	2,175.98	3,500.00	(1,324.02)
8	3411 MDJ COURT COSTS YOUNGSVILLE	30,695.35	30,000.00	695.35
14	3405 CLERK OF COURTS- COST	41,286.36	90,000.00	(48,713.64)
15	3412 CENTRAL BOOKING	28,928.48	0.00	28,928.48
13	3413 JUV PROBATION - SUPERVISION	93,998.00	93,998.00	0.00
15	3415 SHERIFF PROGRAM REVENUE	258,882.30	250,000.00	8,882.30
12	3434 PROBATION-SUPERVISION	35,689.64	33,000.00	2,689.64
13	3455 JUV PROBATION - RESTITUTION	90.69	1,500.00	(1,409.31)
	<b>TOTAL JUDICIAL</b>	<b>\$697,811.76</b>	<b>\$698,998.00</b>	<b>(\$1,186.24)</b>

<b>PUBLIC SAFETY</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
12	3410 PROBATION - ARD	16,000.00	173,382.84	(157,382.84)
16	3427 DUI TITLE 75 JAIL REVENUE	\$14,108.17	\$4,000.00	\$10,108.17
16	3428 JAIL PROCESSING REVENUE	0.00	0.00	0.00
16	3429 JAIL ADMINISTRATIVE REVENUE	139,530.76	156,000.00	(16,469.24)
16	3430 JAIL OTHER REVENUE	2,830.08	10,000.00	(7,169.92)
16	3431 JAIL HOUSING REVENUE	99,957.32	180,000.00	(80,042.68)
28	3435 DUI TITLE 75 FAW HS REVENUE	28,846.62	0.00	28,846.62
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$301,272.95</b>	<b>\$523,382.84</b>	<b>(\$222,109.89)</b>

<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$2,725,683.85</b>	<b>\$2,809,663.94</b>	<b>(\$83,980.09)</b>
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<b>FINES &amp; FORFEITS</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
14	3406 CLERK OF COURTS - FINES	4,746.97	10,000.00	(5,253.03)
5	3406 CLERK OF COURTS - FINES	\$4,563.32	\$0.00	\$4,563.32
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>\$9,310.29</b>	<b>\$10,000.00</b>	<b>(\$689.71)</b>

<b>MISCELLANEOUS REVENUES</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
<b>INTEREST EARNINGS</b>				
	3600 GENERAL ACCOUNT	\$3,034.22	\$3,000.00	\$34.22
	3600 ADULT PROBATION	\$48.67	\$0.00	\$48.67
	3600 POOLED CASH	\$4,377.59	\$0.00	\$4,377.59
5	3600 DUI	\$206.68	\$0.00	\$206.68
3	3600 LIQUID FUELS	\$37.81	\$500.00	(\$462.19)
23	3600 ERAP	\$2,322.15	\$0.00	\$2,322.15
24	3600 AMERICAN RESCUE	\$10,084.29	\$0.00	\$10,084.29
	<b>TOTAL INTEREST</b>	<b>\$7,460.48</b>	<b>\$3,500.00</b>	<b>\$4,460.48</b>

36203 <b>RENT &amp; ROYALTIES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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<b>CONTRIBUTIONS &amp; DONATIONS</b>		<b>ACTUAL</b>	<b>BUDGET</b>	<b>OVER (UNDER)</b>
	36702 YOUTH COURT	0.00	0.00	0.00
18	3410 EVENT & DONATION REVENUE	0.00	0.00	0.00
	<b>TOTAL CONTRIBUTIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$7,460.48</b>	<b>\$3,500.00</b>	<b>\$4,460.48</b>	

<u>OTHER FINANCING SOURCES</u>		ACTUAL	BUDGET	OVER (UNDER)
	RESTITUTION	\$0.00	\$0.00	\$0.00
2	3900 SALE OF FIXED ASSETS	1,379.80	10,000.00	(8,620.20)
2	3403 INTERFUND TRANSFERS & REIMBURSEMENTS	2,241,790.76	2,500,000.00	(258,209.24)
2	3405 HUMAN SERVICES REIMBURSEMENT	15,802.00	0.00	15,802.00
2	3406 HUMAN SERVICES REIMB. HEALTH	86,110.31	1,068,000.00	(981,889.69)
2	3407 HUMAN SERVICES ARC REIMB.	145,938.00	150,000.00	(4,062.00)
2	3408 HUMAN SERVICES LIABILITY & WC REIMB.	0.00	35,000.00	(35,000.00)
28	3439 HOFFMAN FUNDS FOR CHILDREN & YOUTH	56,062.32	50,000.00	6,062.32
28	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
10	3312 DA 65% SALARY	120,682.25	123,000.00	(2,317.75)
	3404 DOMESTIC RELATIONS	17,966.64	58,800.00	(40,833.36)
	REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
	TAX ANTICIPATION NOTE	0.00	0.00	0.00
	<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$2,685,732.08</u>	<u>\$4,004,800.00</u>	<u>(\$1,319,067.92)</u>
	<b>TOTAL REVENUES</b>	\$19,146,217.67	\$20,676,465.86	(\$1,530,248.19)
	<b>ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE</b>	<u>5,089,902.58</u>		
	<b>TOTAL AVAILABLE</b>	<u>\$24,236,120.25</u>		

WARREN COUNTY  
GENERAL FUND DISBURSEMENTS 2022

<b><u>COMMISSIONERS BUDGET - 01</u></b>		\$461,054.00
ELECTED	\$164,936.25	
SOCIAL SECURITY	\$16,528.42	
CHIEF CLERK, LONGEVITY	59,614.62	
VEHICLE LEASE, FUEL, DUES, ADVERTISING, REPAIRS	28,236.76	
PROFESSIONAL SERVICES & AGREEMENTS	81,675.94	
OTHER OPERATING EXPENSES	28,187.63	379,179.62
UNDER(OVER) BUDGET		<u>\$81,874.38</u>
<b><u>FINANCE &amp; ADMINISTRATION DEPARTMENT BUDGET - PART OF 02</u></b>		\$372,280.00
WAGES & SOCIAL SECURITY	273,023.61	
OTHER OPERATING EXPENSES	61,422.59	334,446.20
UNDER(OVER) BUDGET		<u>\$37,833.80</u>
<b><u>PROFESSIONAL SERVICES - PART OF 02</u></b>		\$153,000.00
SINGLE AUDIT (EXTERNAL AUDITORS PROFESSIONAL SERVICE AGREEMENT	135,319.86	135,319.86
UNDER (OVER) BUDGET		<u>\$17,680.14</u>
<b><u>COURTHOUSE BLDG. &amp; GROUNDS BUDGET - PART OF 03 FACILITIES</u></b>		\$225,870.00
WAGES & SOCIAL SECURITY	\$91,715.42	
VEHICLE MAINTENANCE & UTILITIES	\$289,429.81	
OTHERS OPERATING EXPENSES	8,211.83	389,357.06
UNDER (OVER) BUDGET		<u>(\$163,487.06)</u>
<b><u>WAREHOUSE BLDG. &amp; GROUNDSW BUDGET - PART OF 03</u></b>		\$17,350.00
OPERATING EXPENSES		14,877.21
UNDER (OVER) BUUDGET		<u>\$2,472.79</u>
<b><u>HICKORY ST. BLDG. &amp; GROUNDS BUDGET - PART OF 03</u></b>		\$26,100.00
OTHER OPERATING EXPENSES	26,944.03	
REIMBURSEMENTS	0.00	26,944.03
UNDER (OVER) BUDGET		<u>(\$844.03)</u>
<b><u>ROUSE ANNEX BUDGET - PART OF 03</u></b>		\$37,100.00
RENTALS	\$0.00	
OTHER	42,387.84	42,387.84
UNDER(OVER) BUDGET		<u>(\$5,287.84)</u>
<b><u>INFORMATION TECHNOLOGY BUDGET - PART OF 02</u></b>		\$158,000.00
OPERATING EXPENSES		152,976.00
UNDER (OVER) BUDGET		<u>\$5,024.00</u>
<b><u>ELECTIONS BUDGET - 20</u></b>		\$263,565.00
WAGES & SOCIAL SECURITY	52,151.82	
OTHER OPERATING EXPENSES	27,261.16	
LEASES, POSTAGE, PRINTING & ADVERTISING	233,575.71	312,988.69
UNDER(OVER) BUDGET		<u>(\$49,423.69)</u>

<b><u>AUDITORS BUDGET - 24</u></b>		\$98,515.00
ELECTED & SOCIAL SECURITY	\$70,377.55	
OFFICE SUPPLIES & S.S.	5,752.00	
OTHER OPERATING EXPENSES	5,162.25	81,291.80
		<u>81,291.80</u>
UNDER (OVER) BUDGET		<u>\$17,223.20</u>
<b><u>TAX ASSESSMENT BUDGET - 23</u></b>		\$306,570.00
WAGES & SOCIAL SECURITY	\$217,208.42	
COMPUTER, POSTAGE & PRINTING COSTS	\$62,099.73	
OTHER OPERATING EXPENSES	40,992.88	
VEHICLE LEASE	5,546.28	325,847.31
		<u>325,847.31</u>
UNDER(OVER) BUDGET		<u>(19,277.31)</u>
<b><u>TAX COLLECTORS BUDGET - PART OF TAX CLAIM 21</u></b>		\$80,179.83
ELECTED (TAX COLLECTORS)	\$69,672.72	
SOCIAL SECURITY	5,300.00	
OTHER OPERATING EXPENSES	7,721.63	82,694.35
		<u>82,694.35</u>
UNDER(OVER) BUDGET		<u>(\$2,514.52)</u>
<b><u>TAX CLAIM BUREAU BUDGET - 21</u></b>		\$214,792.00
WAGES & SOCIAL SECURITY	75,154.47	
OTHER OPERATING EXPENSES	120,388.91	195,543.38
		<u>195,543.38</u>
UNDER(OVER) BUDGET		<u>\$19,248.62</u>
<b><u>TREASURER BUDGET -22</u></b>		\$118,043.00
ELECTED	\$57,052.84	
DEPUTIES WAGES & SOCIAL SECURITY	43,011.50	
OTHER OPERATING EXPENSES	1753.82	101,818.16
		<u>101,818.16</u>
UNDER(OVER) BUDGET		<u>\$16,224.84</u>
<b><u>RECORDER OF DEEDS &amp; REGISTER OF WILLS BUDGET - 25</u></b>		\$149,320.00
ELECTED	\$59,684.40	
DEPUTIES, SOCIAL SECURITY & LONGEVITY	72826.03	
OTHER OPERATING EXPENSES	9427.36	141,937.79
		<u>141,937.79</u>
UNDER (OVER) BUDGET		<u>\$7,382.21</u>
<b><u>PLANNING &amp; ZONING BUDGET - 26</u></b>		\$254,720.00
WAGES & SOCIAL SECURITY	\$183,226.81	
OTHER OPERATING EXPENSES	25126.21	208,353.02
		<u>208,353.02</u>
UNDER (OVER) BUDGET		<u>\$46,366.98</u>
<b>TOTAL GENERAL GOVERNMENT EXPENSES</b>		<u>\$2,925,962.32</u>
<b><u>COURT OF COMMON PLEAS BUDGET - 05</u></b>		\$393,325.00
PROFESSIONAL STAFF	\$126,360.73	
WAGES & SOCIAL SECURITY	60,857.23	
OTHER OPERATING SERVICES	100,316.37	
COURT AGREEMENTS, APPOINTED, REPORTING	96,187.48	383,721.81
		<u>383,721.81</u>
UNDER (OVER) BUDGET		<u>\$9,603.19</u>

<b><u>WARREN DISTRICT JUSTICES BUDGET - 06</u></b>		\$87,400.00
CLERICAL & SOCIAL SECURITY	\$62,456.86	
OTHER OPERATING EXPENSES	23065.02	85,521.88
		<u>85,521.88</u>
UNDER (OVER) BUDGET		<u>\$1,878.12</u>
<b><u>CONEWANGO DISTRICT JUSTICES BUDGET - 07</u></b>		\$94,925.00
CLERICAL & SOCIAL SECURITY	\$73,539.98	
OTHER OPERATING EXPENSES	24,041.11	97,581.09
		<u>97,581.09</u>
UNDER (OVER) BUDGET		<u>(\$2,656.09)</u>
<b><u>YOUNGSVILLE DISTRICT JUSTICES BUDGET - 08</u></b>		\$84,080.00
CLERICAL & SOCIAL SECURITY	\$66,639.86	
OTHER OPERATING EXPENSES	21826.72	88,466.58
		<u>88,466.58</u>
UNDER (OVER) BUDGET		<u>(\$4,386.58)</u>
<b><u>COURT HEARING OFFICER BUDGET - 09</u></b>		\$125,355.00
CLERICAL & SOCIAL SECURITY	\$118,356.18	
OTHER OPERATING EXPENSES	5,731.92	124,088.10
		<u>124,088.10</u>
UNDER (OVER) BUDGET		<u>\$1,266.90</u>
<b><u>DISTRICT ATTORNEY BUDGET - 10</u></b>		\$426,247.00
ELECTED	\$196,119.04	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	298,590.81	
OTHER OPERATING EXPENSES	57,782.26	
DA 65% SALARY REIMBURSEMENT	(120,682.25)	431,809.86
		<u>431,809.86</u>
UNDER (OVER) BUDGET		<u>(\$5,562.86)</u>
<b><u>PROTHONOTARY BUDGET - 14</u></b>		\$214,277.00
ELECTED	\$57,051.80	
DEPUTIES & SOCIAL SECURITY	131,113.32	
OTHER OPERATING EXPENSES	27,190.46	\$215,355.58
		<u>\$215,355.58</u>
UNDER (OVER) BUDGET		<u>(\$1,078.58)</u>
<b><u>PUBLIC DEFENDER BUDGET - 11</u></b>		\$187,990.00
WAGES & SOCIAL SECURITY	\$181,453.63	
OTHER OPERATING EXPENSES	29,562.36	211,015.99
		<u>211,015.99</u>
UNDER (OVER) BUDGET		<u>(\$23,025.99)</u>
<b><u>ADULT PROBATION - 12</u></b>		\$1,085,794.00
WAGES & SOCIAL SECURITY	\$589,078.84	
OTHER OPERATING EXPENSES	90,202.51	
LEASES	6,938.14	
GRANTS	127,185.32	813,404.81
		<u>813,404.81</u>
UNDER(OVER) BUDGET		<u>\$272,389.19</u>
<b><u>DUI PROGRAM - FUND 05</u></b>		\$111,000.00
WAGES & SOCIAL SECURITY	47,877.30	
CAPITAL PURCHASES	0.00	
OTHER OPERATING EXPENSES	47,170.89	
VEHICLE LEASE	36,434.86	\$131,483.05
		<u>\$131,483.05</u>
UNDER (OVER) BUDGET		<u>(\$20,483.05)</u>

<b><u>JUVENILE PROBATION- 13</u></b>		\$493,205.00
WAGES & SOCIAL SECURITY	\$473,702.06	
OTHER OPERATING EXPENSES	23463.44	
VEHICLE LEASE	0.00	497,165.50
		<u>497,165.50</u>
UNDER (OVER) BUDGET		<u>(\$3,960.50)</u>
<b>TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES</b>		<u>\$3,079,614.25</u>
<b><u>SHERIFF - 15</u></b>		\$1,160,928.00
ELECTED	\$54,857.50	
DEPUTIES WAGES & SOCIAL SECURITY	648,033.89	
OTHER OPERATING EXPENSES	127,851.88	
VEHICLE & EQUIPMENT LEASES	30,934.02	861,677.29
		<u>861,677.29</u>
UNDER(OVER) BUDGET		<u>\$299,250.71</u>
<b><u>PRISON COMMISSARY - 07</u></b>		\$0.00
OPERATING EXPENSES	\$0.00	
REIMBURSEMENTS	0.00	0.00
		<u>0.00</u>
OVER(UNDER) BUDGET		<u>\$0.00</u>
<b><u>JAIL - 16</u></b>		\$2,795,450.00
WAGES & SOCIAL SECURITY	\$1,960,913.13	
UTILITIES	\$85,747.18	
PROFESSIONAL SERVICES	346,635.44	
OTHER OPERATING EXPENSES	466,054.26	2,859,350.01
		<u>2,859,350.01</u>
UNDER(OVER) BUDGET		<u>(\$63,900.01)</u>
<b><u>CORONER - 17</u></b>		\$63,395.00
ELECTED	\$30,000.10	
PROFESSIONAL SERVICES & SOCIAL SECURITY	9,645.01	
OTHER OPERATING EXPENSES	22,561.09	62,206.20
		<u>62,206.20</u>
UNDER(OVER) BUDGET		<u>\$1,188.80</u>
<b><u>ENVIRONMENTAL RESOURCES - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$26,000.00
8737 BLACK FLY STUDY	28,000.00	28,000.00
		<u>28,000.00</u>
UNDER (OVER) BUDGET		<u>(\$2,000.00)</u>
<b><u>EMERGENCY MANAGEMENT AGENCY FUND - 18</u></b>		\$179,625.00
WAGES & SOCIAL SECURITY	\$84,188.33	
OTHER OPERATING EXPENSES	38,373.38	
PROFESSIONAL SERVICES	5,599.07	128,160.78
		<u>128,160.78</u>
UNDER (OVER) BUDGET		<u>\$51,464.22</u>
<b>TOTAL PUBLIC SAFETY EXPENSES</b>		<u>3,939,394.28</u>

<b><u>SOLID WASTE - 962</u></b>		\$0.00
BENEFITS		\$0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b>TOTAL SOLID WASTE EXPENSES</b>		<u>\$0.00</u>
<b><u>VETERANS AFFAIRS - 27</u></b>		\$83,685.00
WAGES & SOCIAL SECURITY	\$51,383.23	
PROFESSIONAL SERVICES	\$5,175.00	
OTHER OPERATING EXPENSES	15,892.09	72,450.32
UNDER (OVER) BUDGET		<u>\$11,234.68</u>
<b><u>HUMANE SOCIETY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$5,000.00
8738 SUBSIDIES		<u>5,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>HIGHWAYS &amp; BRIDGES - act 13 fund 04</u></b>		\$60,000.00
BRIDGE INSPECTIONS	\$0.00	
ADMINISTRATIVE COSTS	0.00	\$0.00
UNDER(OVER) BUDGET		<u>\$60,000.00</u>
<b><u>HUMAN SERVICES - 28</u></b>		\$1,162,080.00
8840 SPECIAL GRANTS	57,439.94	
8850 EARLY INTERVENTION ALLOCATION	\$39,093.22	
8860 CHILDREN & YOUTH ALLOCATION	822,954.81	
8870 DRUG & ALCOHOL ALLOCATION	11,989.47	
8880 MENTAL HEALTH ALLOCATION	67,015.59	
8890 INTELLECTUAL DISABILITIES	36,767.14	
REIMBURSEMENTS	0.00	1,035,260.17
UNDER (OVER) BUDGET		<u>\$126,819.83</u>
<b><u>TRANSIT AUTHORITY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$395,720.00
8730 SUBSIDIES	46,131.00	
3340 FEDERAL GRANTS	165,515.50	
3337 STATE GRANTS	165,515.50	377,162.00
UNDER (OVER) BUDGET		<u>\$18,558.00</u>
<b><u>DOMESTIC RELATIONS - PART OF FUND 04-29</u></b>		\$286,523.00
WAGES & SOCIAL SECURITY	272,719.67	
PROFESSIONAL SERVICES & AGREEMENT	59,457.18	
POSTAGE, PHONE & OFFICE SUPPLIES	10003.35	342,180.20
UNDER(OVER) BUDGET		<u>(\$55,657.20)</u>
<b><u>TOTAL HEALTH AND WELFARE EXPENSES</u></b>		<u>\$1,832,052.69</u>
<b><u>WARREN COUNTY HISTORICAL SOCIETY PART OF 4</u></b>		\$0.00
8721 SUBSIDIES	\$17,500.00	
OTHER OPERATING EXPENSES	0.00	17,500.00
UNDER (OVER) BUDGET		<u>(\$17,500.00)</u>
<b><u>WARREN FOREST HI-ED COUNCIL - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$2,000.00
8735 GRANTS		<u>2,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>

<b><u>WARREN COUNTY PUBLIC LIBRARY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		<b>\$265,000.00</b>
8775 SUBSIDY - WARREN	\$250,000.00	
8780 SUBSIDY - SHEFFIELD	10,000.00	
8785 SUBSIDY - SUGAR GROVE	10,000.00	
8790 SUBSIDY - TIDIOUTE	10,000.00	
8795 SUBSIDY - YOUNGSVILLE	10,000.00	<u>290,000.00</u>
UNDER (OVER) BUDGET		<u>(\$25,000.00)</u>
<b><u>WARREN COUNTY FAIR- PART OF 04 COMMUNITY DEVELOPMENT</u></b>		<b>\$5,000.00</b>
8736 SUBSIDIES	5,000.00	<u>\$5,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b>TOTAL CULTURE &amp; RECREATION EXPENSES</b>		<b><u>\$314,500.00</u></b>
<b><u>NATIONAL FOREST - 445</u></b>		<b>\$0.00</b>
ALLOTMENT		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b><u>AGRICULTURAL EXT -(PENN STATE EXTENSION PART OF 04</u></b>		<b>\$67,604.00</b>
8715 SUBSIDIES	85,567.62	
OTHER OPERATING EXPENSES	0.00	<u>85,567.62</u>
UNDER(OVER) BUDGET		<u>(\$17,963.62)</u>
<b><u>CONSERVATION - PART OF 04</u></b>		<b>\$46,000.00</b>
8720 OPERATING EXPENSES	\$62,614.29	
SUBSIDIES	0.00	<u>62,614.29</u>
UNDER (OVER) BUDGET		<u>(\$16,614.29)</u>
<b>TOTAL CONSERVATION EXPENSES</b>		<b><u>\$148,181.91</u></b>
<b><u>ECONOMIC DEVELOPMENT PART OF 04</u></b>		<b>\$0.00</b>
8741 GRANTS	0.00	
SUBSIDIES	0.00	<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>REDEVELOPMENT AUTHORITY - PART OF 04</u></b>		<b>\$5,000.00</b>
8739 GRANTS	4,000.69	<u>4,000.69</u>
UNDER(OVER) BUDGET		<u>\$999.31</u>
<b>TOTAL COMMUNITY &amp; URBAN DEVELOPMENT EXPENSES</b>		<b><u>\$4,000.69</u></b>
<b><u>EOC - PART OF 04</u></b>		<b>\$0.00</b>
8725 GRANTS	\$0.00	<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>TOURISM - PART OF 04 HOTEL TAX</u></b>		<b>\$172,000.00</b>
7003 ADMINISTRATIVE COSTS	\$9,640.65	
7000 PASS THROUGH TO VISITORS BUREAU	268,997.19	<u>278,637.84</u>
UNDER(OVER) BUDGET		<u>(\$106,637.84)</u>

<b><u>WARREN COUNTY CHAMBER BUSINESS &amp; INDUSTRY - PART OF 04</u></b>		\$50,000.00	
8740 SUBSIDIES	\$50,000.00	50,000.00	
UNDER(OVER) BUDGET			<u>\$0.00</u>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENSES</b>			<u><b>\$328,637.84</b></u>
<b><u>TAX ANTICIPATION NOTE &amp; LOANS PART OF 02</u></b>			\$32,950.00
8700 EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90		
8825 INTEREST-TAN	133,606.98		
8800 BANK FEES	2,409.79	146,962.67	
UNDER(OVER)BUDGET			<u>(\$114,012.67)</u>
<b>TOTAL DEBT SERVICE EXPENSES</b>			<u><b>146,962.67</b></u>
<b><u>MISCELLANEOUS EXPENSE - PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>			\$3,060,000.00
5700-30 EMPLOYEE BENEFITS	\$2,389,531.64		
5771-75 RETIREMENT HEALTH CARE	118,164.05		
5770 RETIREMENT ARC	406,246.00		
3406-7 REIMBURSEMENTS	(232,048.31)	2,681,893.38	
UNDER (OVER) BUDGET			<u><b>\$378,106.62</b></u>
<b><u>COUNTY LIABILITY &amp; WC INSURANCE -PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>			\$360,000.00
7800 LIABILITY INSURANCE	\$250,000.00		
7850 WORKMAN'S COMP.	120,000.00		
3408 REIMBURSEMENTS(INSURANCE COST)	0.00		
5750 MISCELLANEOUS-UNEMPLOYMENT COMP	54,525.08	424,525.08	
UNDER (OVER) BUDGET			<u>(\$64,525.08)</u>
<b><u>MISCELLANEOUS EXPENDITURES - PART OF 02</u></b>			\$10,000.00
7350 EE ASSISTANCE & EVENTS	\$7,019.61		
GRANTS	0.00		
OTHER OPERATING EXPENSES	0.00	7,019.61	
UNDER (OVER) BUDGET			<u><b>\$2,980.39</b></u>
<b>TOTAL MISCELLANEOUS EXPENSES</b>			<u><b>\$3,113,438.07</b></u>
<b><u>INTERFUND TRANSFERS - PART OF 02</u></b>			(\$2,500,000.00)
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	(2,241,790.76)		
911	0.00		
3405 DHS HR SERVICES	(15,802.00)		
8900 HOUSING TRUST FUND	0.00		
8930 PROTHONOTARY AUTOMATION FEES	470.24		
8910 COUNTY RECORDS IMPROVEMENT FUNDS	0.00		
8920 RECORDER OF DEEDS IMPROVEMENT FUND	0.00		
8940 DOMESTIC RELATIONS	\$104,800.00		
GRANTS	0.00	(2,152,322.52)	
UNDER (OVER) BUDGET			<u><b>(\$347,677.48)</b></u>

<b><u>PASS THRU FUNDS PART OF 04 COMMUNITY DEVELOPMENT</u></b>		<b>\$969,056.00</b>
8711 SECURE RURAL SCHOOLS ALLOCATION	594,290.46	
8744 JEFFERSON DEFREES ACCOUNT	0.00	
8745 A SAFE PLACE	20,000.00	
8750 TAWC MEDICAL ASSIST - FED	\$165,310.00	
8755 TAWC MEDICAL ASSIST - STATE	165,310.00	
8760 TEFAP-SALVATION ARMY - FED	4,294.36	
8765 HOMELESS ASSIST - EOC - STATE	30,922.00	
8770 HOMELESS ASSIST - SALVATION ARMY - STATE	26,000.00	
SOLID WASTE AUTHORITY - STATE	0.00	<u>1,006,126.82</u>
UNDER(OVER) BUDGET		<u>(\$37,070.82)</u>
<b><u>CAPITAL PROJECTS - PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>		<b>\$597,019.00</b>
PROFESSIONAL FEES	\$0.00	
9100 SITE IMPROVEMENTS	0.00	
9210 BUILDING IMPROVEMENTS	0.00	
9200 MAJOR MACHINERY & EQUIPMENT	102,622.44	
9210 ABM & FACILITIES IMPROVEMENTS	0.00	
9300 VEHICLES	21,286.00	
9400 FURNITURE & FIXTURES	46,657.22	
9500 COMPUTERS & EQUIPMENT	58,860.50	<u>229,426.16</u>
UNDER (OVER) BUDGET		<u>\$367,592.84</u>
<b>TOTAL OTHER FINANCING USES EXPENSES</b>		<u>(\$916,769.54)</u>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<u>\$14,915,975.18</u>
<b>PLUS ENDING FUND BALANCE - DECEMBER 31, 2021</b>		<u>4,757,057.97</u>
<b>TOTAL EXPENDED &amp; UNEXPENDED</b>		<u>\$19,673,033.15</u>
<b>THE 2022 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY</b>		<u>\$684,116.65</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	\$81,874.38	
2 PROFESSIONAL SERVICES	\$17,680.14	
2 CAPITAL PROJECTS	\$367,592.84	
2 FINANCE & ADMINISTRATION	\$37,833.80	
2 INFORMATION & TECHNOLOGY	\$5,024.00	
2 MISC EXPENSE	\$378,106.62	
4 HIGHWAYS & BRIDGES	\$60,000.00	
4 TRANSIT AUTHORITY	\$18,558.00	
5 COURT OF COMMON PLEAS	\$9,603.19	
12 ADULT PROBATION	\$272,389.19	
15 SHERIFF	\$299,250.71	
21 TAX CLAIM	\$19,248.62	
18 EMERGENCY MANAGEMENT	\$51,464.22	
22 TREASURER	\$16,224.84	
24 AUDITORS	\$17,223.20	
25 RECORDER OF DEEDS	\$7,382.21	
26 PLANNING & ZONING	\$46,366.98	
27 VETERANS AFFAIRS	\$11,234.68	
28 HUMAN SERVICES	\$126,819.83	
ALL OTHER DEPARTMENTS	\$10,786.31	1,854,663.76

DEPARTMENTS (OVER) BUDGET

2 INDEPENDENT AUDIT		
2 INTERFUND TRANSFERS	(\$347,677.48)	
3 ROUSE ANNEX	(\$5,287.84)	
2 TAX ANTICIPATION NOTE	(\$114,012.67)	
2 MISCELLANEOUS INSURANCE	(\$64,525.08)	
3 COURTHOUSE BLDG. & GROUNDS	(\$163,487.06)	
4 PASS THRU FUNDS	(\$37,070.82)	
4 TOURISM, HOTEL TAX	(\$106,637.84)	
4 DOMESTIC RELATIONS	(\$55,657.20)	
4 AGRICULTURAL EXT.	(\$17,963.62)	
4 CONSERVATION	(\$16,614.29)	
4 LIBRARY	(\$25,000.00)	
4 WARREN COUNTY HISTORICAL SOCIETY	(\$17,500.00)	
5 DUI PROGRAM	(\$20,483.05)	
10 DISTRICT ATTORNEY	(\$5,562.86)	
11 PUBLIC DEFENDER	(\$23,025.99)	
16 JAIL	(\$63,900.01)	
20 ELECTIONS	(\$49,423.69)	
23 TAX ASSESSMENT	(\$19,277.31)	
ALL OTHER DEPARTMENTS	(\$17,440.30)	(\$1,170,547.11)

THE 2022 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:

\$684,116.65

WARREN COUNTY CHECKING ACCOUNTS  
2022

**GENERAL ACCOUNT - FUND 01**

GENERAL FUND	\$2,089,340.67	
FUND 2 E911 & HAZMAT	\$0.00	
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 19 COUNTY RECORDS IMPROVEMENT	28,625.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	0.00	
BALANCE - JANUARY 1, 2022		<u>\$2,456,341.83</u>

**RECEIPTS**

3312 DA 65% reimbursement	120,682.25	
3100-3150 REAL ESTATE TAXES	9,914,007.48	
GENERAL FUND DEPOSITS	20,637,497.76	
FUND 2 E911 & HAZMAT	974,327.66	
FUND 8 BRIDGE IMPROVEMENT	62,875.95	
FUND 10 OPEN SPACE LEGACY	39,025.07	
FUND 12 CDBG	348,702.81	
FUND 13 HAVA TITLE 11	0.00	
FUND 16 HOUSING TRUST FUND	29,750.50	
FUND 18 PROTHONOTARY AUTOMATION	8,058.54	
FUND 19 COUNTY RECORDS IMPROVEMENT	8,126.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	214,365.18	<u>\$214,365.18</u>

**DISBURSEMENTS**

INTEREST ON LOAN	10,945.90	
GENERAL FUND	30,661,241.59	
FUND 2 E911 & HAZMAT	1,064,649.99	
FUND 8 BRIDGE IMPROVEMENT	0.00	
FUND 10 OPEN SPACE LEGACY	38,725.00	
FUND 12 CDBG	335,702.81	
FUND 13 HAVA TITLE 11	0.00	
FUND 16 HOUSING TRUST FUND	4,740.12	
FUND 18 PROTHONOTARY AUTOMATION	4,799.27	
FUND 19 COUNTY RECORDS IMPROVEMENT	20,000.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	193,342.56	<u>32,334,147.24</u>

GENERAL FUND	\$2,089,340.67	
FUND 2 E911 & HAZMAT	-\$90,322.33	
FUND 8 BRIDGE IMPROVEMENT	213,723.18	
FUND 10 OPEN SPACE LEGACY	52,052.84	
FUND 12 CDBG	74,199.09	
FUND 13 HAVA TITLE 11	36,343.62	
FUND 16 HOUSING TRUST FUND	58,773.04	
FUND 18 PROTHONOTARY AUTOMATION	7,729.41	
FUND 19 COUNTY RECORDS IMPROVEMENT	16,751.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	21,022.62	
BALANCE - DECEMBER 31, 2022		<u>\$2,479,613.79</u>

**E-911 & HAZMAT FUND 2**

BALANCE - JANUARY 1, 2022 \$0.00

**RECIEPTS**

TRANSFER FROM GENERAL FUND	33,749.91	
COMMONWEALTH	934,737.92	
VOID	5,839.83	
INTEREST	0.00	974,327.66
		<hr/>

**DISBURSEMENTS:**

PAYROLL & BENEFITS	749710.28	
PHONE	120680.19	
SOFTWARE	11980.14	
TRAVEL	6307.49	
MAINTENANCE	17161.17	
TRAINING	3848.14	
RENTAL	61523.46	
FURNITURE	15924.31	
GAS & ELECTRIC UTILITIES	8754.29	
PROFESSIONAL	65126.04	
SUPPLIES	3634.48	1,064,649.99
		<hr/>

BALANCE - December 31, 2022 -\$90,322.33**LIQUID FUELS - FUND 03**

BALANCE - JANUARY 1, 2022 \$7,048.42

**RECEIPTS**

COMMONWEALTH OF PA	\$134,293.81	
CARES ACT	0.00	
VOIDS	0.00	
INTEREST	37.81	134,331.62
		<hr/>
		\$141,380.04

**DISBURSEMENTS**

BOROUGHES & TOWNSHIPS	118,958.00	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	88.83	
MISCELLANEOUS & VOIDS	0.00	119,046.83
		<hr/>

BALANCE - DEC 31, 2022 \$22,333.21**DOMESTIC RELATIONS FUND 4**

BALANCE - JANUARY 1, 2022 \$441,483.45

**RECEIPTS**

TITLE IV-D	\$125,992.00	
COUNTY REIMBURSEMENT	111,489.38	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	118,473.04	
INCENTIVES	59,921.35	
TITLE XIX	0.00	
VOIDS	19,312.34	
PATERNITY COST	676.62	
MISC.	775.94	
INTEREST	647.08	437,287.75
		<hr/>
		\$878,771.20

**DISBURSEMENTS**

WAGES & BENEFITS	\$463,274.44	
LEGAL EXPENSES	\$4,355.07	
FEES	0.00	
GENETIC TESTING	444.75	
UTILITIES	0.00	
MATERIALS/SUPPLIES	1,640.11	
PHONE	1,988.74	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	423.76	
MISC.	218.60	
POSTAGE	2,037.48	
TRAVEL	1,306.53	
VOIDS	0.00	475,689.48
		<hr/>

BALANCE - DECEMBER 31, 2022 \$403,081.72

**WARREN COUNTY DUI PROGRAM- FUND 05**

BALANCE - JANUARY 1, 2022		\$129,987.83
<b>RECEIPTS</b>		
SOBRIETY GRANTS	\$116,964.96	
COMMUNITY FOUNDATION	10,000.00	
VOIDS	37,430.86	
INTEREST	206.68	
PROBATION	121,297.22	
MISCELLANEOUS	0.00	285,899.72
		<u>\$415,887.55</u>
<b>DISBURSEMENTS</b>		
PAYROLL/SOCIAL SECURITY	\$49,344.18	
GRANTS	0.00	
VEHICLES & GAS/OIL	72,869.72	
COMPUTERS/EQUIPMENT/SUPPLIES	11,881.42	
TRAVEL	9,012.08	
POSTAGE	0.00	
PROFESSIONAL SERVICES	16,440.00	
DUES	2,104.00	
REIMBURSEMENTS	0.00	
CONFERENCE	0.00	
MISC OFFICE	4,939.07	
FAMILY SERVICES	0.00	
ADMIN COSTS	3,193.45	
VOIDS, LIQUID FUELS, WRONG ACCT.	107,672.00	277,455.92
		<u>\$277,455.92</u>
BALANCE - DECEMBER 31, 2022		<u><u>\$138,431.63</u></u>

**PRISON COMMISSARY FUND 07**

BALANCE JANUARY 1, 2022		\$104,636.65
<b>RECEIPTS</b>		
DEPOSITS	83,654.11	
VOIDS	\$11,428.48	\$95,082.59
		<u>\$199,719.24</u>
<b>DISBURSEMENTS</b>		
COMPUTER SOFTWARE EQUIPMENT	15,695.04	
SUPPLIES	57,018.26	
TV,MEDICAL, INMATE CLOTHING, HAIR CUTS	13,869.31	
VOIDS	11,354.48	97,937.09
		<u>\$97,937.09</u>
BALANCE DECEMBER 31, 2022		<u><u>\$101,782.15</u></u>

**ACT 13 MARCELLUS BRIDGE FUND 08**

JANUARY 1, 2022		\$150,847.23
<b>RECEIPTS</b>		
DEPOSITS	\$62,875.95	
VOID	\$0.00	62,875.95
		<u>213,723.18</u>
<b>DISBURSEMENT</b>		
SPRING CREEK SUPERVISORS	0.00	
VOIDS	\$0.00	\$0.00
		<u>\$0.00</u>
DECEMBER 31, 2022		<u><u>\$213,723.18</u></u>

**ACT 13 MARCELLUS LEGACY OPEN SPACE FUND 10**

JANUARY 1, 2022		\$51,752.77
<b>RECEIPTS</b>		
DEPOSITS	\$39,025.07	
VOID	\$0.00	39,025.07
		<u>90777.84</u>
<b>DISBURSEMENT</b>		
TIDIOUTE CHARTER & WARREN CHAMBER C.	\$15,500.00	
MACKIN ENGINEER	\$10,725.00	
PA HUMANITIES COUNCIL	\$12,500.00	\$38,725.00
		<u>                    </u>
DECEMBER 31, 2022		<u><u>\$52,052.84</u></u>

**SMALL COMMUNITIES - FUND 12**

BALANCE - JANUARY 1, 2022		\$61,199.09
<b>RECEIPTS</b>		
HUD	330,259.74	
VOIDS	0.00	
TRANSFER FROM GENERAL FUND	18,443.07	
COMMONWEALTH	0.00	
REVENUE	0.00	\$348,702.81
		<u>409,901.90</u>
<b>DISBURSEMENTS</b>		
STORMWATER PROJECT	\$0.00	
LEGAL FEES	11,759.02	
RECONSTRUCTION	310,143.79	
SURVEY	13,800.00	
WARREN COUNTY	0.00	
VOIDS	0.00	335,702.81
		<u>                    </u>
BALANCE - DECEMBER 31, 2022		<u><u>\$74,199.09</u></u>

**HELP AMERICA VOTE ACT TITLE 11 FUND 13**

BALANCE - JANUARY 1, 2022		\$36,343.62
<b>RECEIPTS</b>		
INTEREST	0.00	
DEPOSIT	0.00	0.00
		<u>\$36,343.62</u>
<b>DISBURSEMENTS</b>		
INTAB LLC.	0.00	
COMMISSIONERS REIM BURSE	\$0.00	0.00
		<u>                    </u>
BALANCE - DECEMBER 31, 2022		<u><u>\$36,343.62</u></u>

**HOTEL TAX FUND-15**

BALANCE - JANUARY 1, 2022		\$28,018.44
<b>RECEIPTS</b>		
ALL INCOME	276,804.09	
VOIDS	0.00	276,804.09
		<u>\$304,822.53</u>
<b>DISBURSEMENTS</b>		
WC COMMISSIONERS	\$9,640.65	
WC VISITORS BUREAU	\$268,997.19	
VOIDS	12.65	278,650.49
		<u>                    </u>
BALANCE - DECEMBER 31, 2022		<u><u>\$26,172.04</u></u>

**WARREN COUNTY HOUSING TRUST FUND - FUND 16**

BALANCE - JANUARY 1, 2022		\$33,762.66
<b>RECEIPTS</b>		
DEPOSIT	\$29,750.50	
INTEREST	0.00	29,750.50
		<u>\$63,513.16</u>
<b>DISBURSEMENTS</b>		
VOIDS & DISBURSEMENTS	\$177.62	
EOC	\$4,562.50	4,740.12
		<u>\$58,773.04</u>
BALANCE - DECEMBER 31, 2022		<u><u>\$58,773.04</u></u>

**PROTHONOTARY AUTOMATION FEES FUND 18**

BALANCE - JANUARY 1, 2022		\$4,470.14
<b>RECEIPTS</b>		
FEES	\$8,058.54	
VOIDS	0.00	
TRANSFERS	0.00	8,058.54
		<u>\$12,528.68</u>
<b>DISBURSEMENTS</b>		
PIRRELLO	\$4,261.02	
NATIONAL PRINTING	538.25	
BOLLINGER	0.00	
PROTHONOTARY	0.00	
VOIDS	0.00	4,799.27
		<u>\$7,729.41</u>
BALANCE - DECEMBER 31, 2022		<u><u>\$7,729.41</u></u>

**COUNTY RECORDS IMPROVEMENT FUND 19**

BALANCE - JANUARY 1, 2022		\$28,625.65
<b>RECEIPTS</b>		
RECORDING FEES	\$8,126.00	
INTEREST	0.00	8,126.00
		<u>\$36,751.65</u>
<b>DISBURSEMENTS</b>		
SCAN TEK	20,000.00	20,000.00
		<u>\$16,751.65</u>
BALANCE - DECEMBER 31, 2022		<u><u>\$16,751.65</u></u>

**EMERGENCY MANAGEMENT AGENCY FUND 20**

BALANCE - JANUARY 1, 2022 \$0.00

**RECEIPTS**

CHEMICAL FEES	48289.35	
EMPG GRANT MONEY	84748.2	
HAZMAT PLANNING AND RESPONSE	76416.32	
MISC.	4511.28	
VOIDS	400.03	\$214,365.18
		<u>\$214,365.18</u>

**DISBURSEMENTS**

ADVERTISING	6013.21	
EQUIPMENT	40569	
VEHICLE FUEL AND REPAIR	10288.36	
LEPC CONFERENCE	1633.78	
HAZMAT RESPONSE	19114.75	
OFFICE SUPPLIES	6202.94	
PEMA PAYMENT	15295.62	
PAYROLL	90257.41	
EMA EVENT EXPENCE	51.91	
TELEPHONE & IT	3638.54	
VOID	277.04	193,342.56
		<u>193,342.56</u>

BALANCE - DECEMBER 31, 2022 \$21,022.62

**ERAP (EMERGENCY RENTAL ASSISTANCE) FUND 23**

BALANCE - JANUARY 1, 2022 \$1,843,281.13

**RECEIPTS**

DEPOSIT	\$835,067.50	
VOIDS	\$690.00	
INTEREST	2,322.15	838,079.65
		<u>\$2,681,360.78</u>

**DISBURSEMENTS**

EOC	1,364,659.80	
HUMAN SERVICES	11,025.73	
ADVERTISING	690.00	
VOIDS	0.00	1,376,375.53
		<u>1,376,375.53</u>

BALANCE - DECEMBER 31, 2022 \$1,304,985.25

**AMERICAN RESCUE FUND 24**

BALANCE - JANUARY 1, 2022 \$3,633,839.15

**RECEIPTS**

DEPOSIT	\$6,691,503.18	
VOIDS	\$0.00	
INTEREST	10,084.29	6,701,587.47
		<u>\$10,335,426.62</u>

**DISBURSEMENTS**

COVID 19 TESTS	3,495.00	
COVID 19 VACCINE	1,120.00	
PAY ROLL	60,602.21	
CAPITAL INV.	75,936.00	
GOV. SERVICE	14,993.70	
PERSONAL PROTECTION	0.00	
PUBLIC HEALTH	100,522.75	
TRACING	18,675.00	
BROADBAND	11,139.04	
AMERICAN RESCUE	2,500,000.00	
ADVERTISING	1,234.39	
VOIDS	0.00	2,787,718.09
		<u>2,787,718.09</u>

BALANCE - DECEMBER 31, 2022 \$7,547,708.53

**OPIOID ABATEMENT FUND 27**

BALANCE JANUARY 1, 2022		\$0.00
<b>RECIEPTS</b>		
DEPOSIT	40,908.63	
INTEREST	0.89	40,909.52
	<hr/>	
<b>DISBURSEMENT</b>		
DISBURSEMENT	0.00	0.00
	<hr/>	
BALANCE - DECEMBER 31, 2022		<u>\$40,909.52</u>

**STATE FUNDS**

BALANCE - JANUARY 1, 2022		\$9,411.30
<b>RECEIPTS</b>		
DEPOSITS	137,901.56	
VOIDS	6.97	137,908.53
	<hr/>	\$147,319.83
<b>DISBURSEMENTS</b>		
DEPT OF AGRICULTURE	29,890.00	
COUNTY COMMISSIONS	15,118.00	
PA GAME COMMISSION	87,125.58	
PA FISH COMMISSION	5,163.22	
BOAT	0.00	
MISCELLANEOUS (CHECK RETURNS/REFUNDS)	166.23	\$137,463.03
	<hr/>	
BALANCE - DECEMBER 31, 2022		<u>\$9,856.80</u>

**HUMAN SERVICES CHECKING ACCOUNTS**  
**BALANCES AS OF DECEMBER 31, 2022**

GENERAL ACCOUNT		\$780,671.15
MENTAL HEALTH		\$1,184,680.39
INTELLECTUAL DISABILITIES		\$755,070.46
DRUG & ALCOHOL		\$111,625.35
EARLY INTERVENTION		\$84,262.64
HUMAN SERVICES DEVELOPMENT FUND		\$12,956.01
CHILDREN & YOUTH		\$202,303.61
CHILDREN & YOUTH SPECIAL GRANTS		\$15,979.12

**DISTRICT JUSTICES OF WARREN COUNTY**  
**ANNUAL STATEMENT JANUARY 1, 2022 - DECEMBER 31, 2022**

<b><u>INCOME</u></b>		
ZYDONIK-WARREN	\$40,164.68	
BAUER-CONEWANGO	49,478.34	
WOODIN - YOUNGSVILLE	32,871.33	\$122,514.35
	<hr/>	
<b><u>EXPENSES</u></b>		
OFFICE SUPPLIES	11,262.87	
TELEPHONE	5,225.17	
TRAVEL/SEMINARS	1,470.21	
POSTAGE	21,434.39	
UTILITIES	2,114.73	
INSURANCE- BONDING	0.00	
MAINTENANCE & REPAIRS	5,052.95	
LEASES	19,729.54	
CONSTABLE COSTS	2,642.99	
SALARIES - ZYDONIK	62,456.86	
SALARIES - BAUER	73,539.98	
SALARIES - WOODIN	66,639.86	271,569.55
	<hr/>	
DISTRICT JUSTICES NET LOSS FOR 2022		<u>(\$149,055.20)</u>

**SHERIFF EXECUTION**

BALANCE - JANUARY 1, 2022 \$33,687.30

**RECEIPTS**

DEPOSITS	\$312,302.27	
SERVICE CHARGE	\$0.00	
VOID CHECKS	0.00	312,302.27
		<hr/>
		\$345,989.57

**DISBURSEMENTS**

REGISTER & RECORDER	\$3,673.00	
ASSESSMENT	90.00	
TREASURER	60,217.08	
TAX CLAIM	14,767.57	
PCCD	12,852.00	
WARREN TIMES OBSERVER	4,169.73	
REM ABSTRACT	1,700.00	
LAWYERS	185,350.72	
NOTARY	4,470.00	
COMMONWEALTH OF PA	2,567.00	
SUGAR GROVE SEWER	13,448.84	
BANK CHARGES	38.25	
MISCELLANEOUS & SHERIFF	609.00	303,953.19
		<hr/>

BALANCE - DECEMBER 31, 2022 \$42,036.38

**SHERIFF EMPLOYEE ACCT.**

January 1, 2022 \$14,194.85

**RECEIPTS**

DEPOSIT	0.01	
TRANSFER	0.00	
INTEREST	6.89	6.90
		<hr/>
		\$14,201.75

**DISTRIBUTION**

TRANSFER TO AVOID DORMANT ACCT.	0.01	
SCHOLAR SHIPS & DONATIONS	56.18	56.19
		<hr/>

December 31, 2022 \$14,145.56

**SHERIFFS APPEARANCE ACCOUNT**

BALANCE - JANUARY 1, 2022 \$2,967.83

**RECEIPTS**

DEPOSITS	71,045.39	
PA SCDU	0.00	
VOIDS	448.61	
MISC	75.00	
INTEREST	\$1.38	71,570.38
		<hr/>
		\$74,538.21

**DISBURSEMENTS**

ATTORNEYS	\$4,412.27	
VARIOUS COUNTY SHERIFFS	3,101.27	
NOTARY	0.00	
WARREN COUNTY TREASURER	52,701.85	
TRANSFER FEES	11,538.00	
MISCELLANEOUS	303.95	72,057.34
		<hr/>

BALANCE - DECEMBER 31, 2022 \$2,480.87

**TAX CLAIM BUREAU**

BALANCE - JANUARY 1, 2022 \$327,019.96

**RECEIPTS**

COUNTY	\$733,769.06	
COST	234,710.97	
COMMISSIONS	144,757.41	
SCHOOL	1,653,391.96	
ROAD	363,234.31	
OVERPAYMENT OF TAXES	5,808.85	
INTEREST	0.00	
UPSET SALES	160,392.33	
REPOSITORY SALE	48,229.88	
JUDICIAL SALE	8,800.62	
CLEAN & GREEN TAX	1,932.48	
REDEPOSITED BOUNCED CHECKS	0.00	
MISC ADJUSTMENTS	37,610.12	
	3,392,637.99	3,392,637.99
		<u>\$3,719,657.95</u>

**DISBURSEMENTS**

COUNTY	\$1,123,326.36	
SCHOOL	1,458,949.54	
ROAD	577,776.56	
OVERPAYMENT OF TAXES	4,817.93	
UPSET SALE	159,583.54	
JUDICIAL SALE	11,504.32	
REPOSITORY	7,164.87	
CLEAN & GREEN FEES	2,588.32	
BANK SERVICE CHARGES	0.00	
BOUNCED CHECKS	51,175.33	
MISC ADJ.	0.00	
	3,396,886.77	3,396,886.77

BALANCE - DECEMBER 31, 2022 \$322,771.18

**RESERVE ACCOUNT**

BALANCE JANUARY 1, 2022 \$1,245,021.77

**RECEIPTS**

DEPOSIT	\$1,000,000.00	
VOID	\$0.00	
INTEREST	\$3,034.22	
	\$1,003,034.22	\$1,003,034.22
		<u>\$2,248,055.99</u>

**DISBURSEMENT**

DISBURSEMENT	\$1,000,000.00	
VOID	\$0.00	
LOAN TO PAY COUNTY BILLS	\$0.00	
	\$1,000,000.00	\$1,000,000.00

BALANCE DECEMBER 31, 2022 \$1,248,055.99

**SHERIFF SPECIAL ACCT.**

January 1, 2022 \$7,640.60

**RECEIPTS**

INTEREST	0	
VOIDS	22.03	
DONATIONS	13461.36	
	13,483.39	13,483.39
		<u>\$21,123.99</u>

**DISTRIBUTION**

DUI ADVERTISING	0.00	
ITEMS FOR OLLIE & RAFFLES	1,451.42	
TRAINING	0.00	
	1,451.42	1,451.42

December 31, 2022 \$19,672.57

**RESTITUTION/FINES & COSTS**

BALANCE - JANUARAY 1, 2022 \$74,481.46

**RECEIPTS**

MISC	3,435.06	
FINES	205,609.69	
COSTS/FEES	691,671.51	
RESTITUTION	155,552.86	
ADJUSTMENTS	1,245.75	1,057,514.87
		<u>1,131,996.33</u>

**DISBURSEMENTS**

RESTITUTION	\$126,815.02	
ADJUSTMENTS	0.00	
FAMILY SERVICES	932.60	
AUTOMATION FEES	0.00	
JUVENILE RESTITUTION	710.34	
PA DEPT OF REVENUE	236,313.28	
HUMAN SERVICES	0.00	
WARREN COUNTY	422,261.54	
WARREN BORO	10,914.62	
WARREN CITY	1,806.36	
CLERK OF COURTS	1,521.30	
JUVENILE PROBATION	342.50	
PROTHONOTARY	6,117.99	
WC SCHOOL	0.00	
SHERIFF	22,391.86	
DUI	121,297.22	
TOWNSHIPS & BOROS	12,981.73	964,406.36
		<u>964,406.36</u>

ENDING BALANCE DECEMBER 31, 2022 \$167,589.97

**COUNSELING FUND/ ORPHANS COURT**

BALANCE JANUARY 1, 2022 \$15,627.76

**RECEIPTS**

DEPOSITS	675.00	
INTEREST	7.98	682.98
DISBURSEMENT	37.00	37.00
		<u>\$16,273.74</u>

BALANCE DECEMBER 31, 2022

**RECORDER OF DEEDS IMPROVEMENT**

BALANCE JANUARY 1, 2022 \$185,419.37

**RECEIPTS**

DISBURSEMENT	27149.36	27149.36
		<u>\$158,480.61</u>

BALANCE DECEMBER 31, 2022

**REGISTER & RECORDER**

BALANCE - JANUARY 1, 2022 \$152,945.80

**RECEIPTS**

AFFORDABLE HOUSING	29,382.50	
ESCROW	6,111.01	
COPIES	11,611.50	
INHERITANCE TAX	5,047,310.88	
ORPHANS COURT	5,371.00	
RT TAX	3,779,775.68	
RECORDS IMPROVEMENT	19,975.00	
REGISTER OF WILLS	35,189.00	
STATE TAX	163,633.50	
COMMISSIONS	96,725.00	
FINANCIAL STATEMENT	7,300.00	
MARRIAGE FEES	4,182.00	
MISC & VOIDS	51,662.48	
		<u>9,258,229.55</u>
		<u>\$9,411,175.35</u>

**DISBURSEMENTS**

RT TAX TO STATE	\$1,832,434.09	
RECORDER OF DEEDS	166,326.01	
ORPHANS COURT	12,632.25	
TOWNSHIPS	787,850.37	
BOROUGHES	16,260.37	
CITY	100,142.81	
SCHOOLS	922,214.67	
WARREN COMMISSIONERS	298,222.46	
SERVICE CHARGES	1,046.75	
COMMISSION - COUNTY FOR INHERITANCE TAX	45,621.88	
MISCELLANEOUS	66,525.72	
INHERITANCE TAX TO STATE	5,001,689.00	
		<u>9,250,966.38</u>

BALANCE - DECEMBER 31, 2022 \$160,208.97

**JAIL COMMISSARY**

BALANCE - JANUARY 1, 2022 \$67,804.54

**RECEIPTS**

DEPOSITS	\$472,099.67	
DSI	\$0.00	
VOIDS	\$74,648.24	
INTEREST/ADDITION	96.89	
		<u>546,844.80</u>
		<u>\$614,649.34</u>

**DISBURSEMENTS**

JAIL ADMIN REVENUE TO COMMISSIONERS	\$139,530.76	
VOID	\$77,687.53	
OASIS MANAGEMENT SYSTEMS INC	\$115,431.04	
ITI TELEPHONE	1,855.00	
INMATE FINANCIAL	41,122.90	
WC COMMISSIONERS & COMMISSIONS	92,700.49	
EMAIL FEE/COMMISSION SETTLEMENT	640.50	
IC SOLUTIONS (PHONE DEBIT TIME)	29,748.78	
BANK FEES	22,910.00	
COLLECTIONS	25,554.59	
NUMI DEBITS	1,392.17	
		<u>548,573.76</u>

BALANCE - DECEMBER 31, 2022 \$66,075.58

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

COST BALANCE - JANUARY 1, 2022		\$43,184,109.00
<b>ADDITIONS</b>		
MEMBER CONTRIBUTION	\$902,965.00	
COUNTY CONTRIBUTION	406,246.00	
INVESTMENT INCOME:		
INTEREST	591.00	
DIVIDENDS	694,790.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF I	(5,751,784.00)	
INVESTMENT EXPENSE	DIVIDENDS	(67,069.00)
OTHER CASH ACTIVITY	0.00	(3,814,261.00)
		<u>\$39,369,848.00</u>
<b>DELETIONS</b>		
BENEFITS	\$2,446,018.00	
ADMINISTRATIVE EXPENSES	17,375.00	
REFUND OF CONTRIBUTIONS	205,494.00	
DEATH BENEFITS	0.00	2,668,887.00
NET INCREASE(DECREASE) IN ASSETS		
NET ASSETS- DECEMBER 31, 2022		<u><u>\$36,700,961.00</u></u>

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

**ASSETS**

CASH & SHORT TERM INVESTMENTS		\$556,347.42
RECEIVABLES		
<b>INVESTMENTS:</b>		
US GOVERNMENT OBLIGATIONS	\$0.00	
EQUITY FUNDS	13,889,820.54	
COMMON STOCKS	9,575,975.13	
FOREIGN STOCK	772,722.77	
OTHER FIXED INCOME(NON-RATED)	10,036,175.36	
ACCRUED INCOME	31,720.08	
ASSET BACKED	0.00	
REFUNDS PAYABLE & OTHER	1,838,199.54	36,144,613.42
		<u>\$36,700,960.84</u>

**LIABILITIES**

RETIRED MEMBERS RESERVE ACCOUNT	\$22,577,152.00	
MEMBERS ANNUITY RESERVE ACCOUNT	10,036,833.00	
FUTURE BENEFIT ACCRUALS	5,606,712.00	
VESTED PLAN BENEFITS	5,463,877.00	
NON-VESTED PLAN BENEFITS	373,126.00	
TERMINATED VESTED BENEFITS	1,422,412.00	45,480,112.00
FUND BALANCE		<u>(8,779,151.16)</u>
TOTAL LIABILITIES & FUND BALANCE		<u>\$ 36,700,960.84</u>

**PROTHONOTARY ESCROW**

BALANCE - DECEMBER 1, 2022		\$54,371.81
<b>RECEIPTS</b>		
ESCROW PAID IN	\$10,346.00	
SERVICE FEE REFUND	\$0.00	
INTEREST	397.31	10,743.31
		<u>\$65,115.12</u>
<b>DISBURSEMENTS</b>		
ESCROW PAID OUT	\$2,700.00	
SERVICE FEES	\$876.83	
BEAVER REPORTING	1,600.00	5,176.83
BALANCE - DECEMBER 31, 2022		<u><u>\$59,938.29</u></u>

**PROTHONOTARY CHECKING**

BALANCE - JANUARY 1, 2022 \$5,061.41

**RECEIPTS**

DEPOSITS	\$95,195.43	
REFUND OF BANK FEES	\$0.00	
MISC- VOIDS	0.00	
TRANSFER IN	0.00	
INTEREST	66.83	95,262.26
		<hr/>
		\$100,323.67

**DISBURSEMENTS**

TREASURER	\$62,015.69	
PA. DEPT REVENUE	21,962.91	
AOPC	544.00	
BAR ASSOCIATION	1,475.00	
SHERIFF DEPT.	2,816.81	
AUTOMATION FEES	5,053.05	
INTEREST WITHHOLDING	15.99	
BANK FEE	1,430.35	
MISC & TRANSFER OUT & COURT ADMIN	236.50	95,550.30
		<hr/>

BALANCE - DECEMBER 31, 2022 \$4,773.37

**CLERK OF COURTS ESCROW**

BALANCE - JANUARY 1, 2022 \$53,596.64

**RECEIPTS**

BAIL	\$5,850.00	
INTEREST	0.00	
TRANSFER	0.00	5,850.00
		<hr/>
		\$59,446.64

**DISBURSEMENTS**

BAIL	\$15,500.00	
BANK SERVICE FEES	\$0.00	
COLLECTIONS	0.00	
INTEREST	0.00	15,500.00
		<hr/>

BALANCE DECEMBER 31, 2022 \$43,946.64

**HUMAN SERVICES ACCOUNTS**  
 FISCAL YEAR - JULY 1, 2021 TO JUNE 30, 2022

**MENTAL HEALTH PROGRAM**

BALANCE - JULY 1, 2021		\$731,012.40
RECEIPTS		
FEDERAL	\$302,205.65	
STATE	975,216.00	
COUNTY	77,977.13	
INTER-PROGRAM	51.08	
NON-GOVERNMENTAL	1,470,464.23	2,825,914.09
		\$3,556,926.49
DISBURSEMENTS		2,788,945.87
BALANCE - JUNE 30, 2022		\$767,980.62

**INTELLECTUAL DISABILITIES**

BALANCE - JULY 1, 2021		\$416,702.15
RECEIPTS		
FEDERAL	\$195,669.00	
STATE	763,466.00	
COUNTY	38,673.17	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	324,431.51	1,322,239.68
		\$1,738,941.83
DISBURSEMENTS		1,298,910.31
BALANCE - JUNE 30, 2022		\$440,031.52

**DRUG & ALCOHOL PROGRAM**

BALANCE - JULY 1, 2021		\$147,868.56
RECEIPTS		
FEDERAL	\$319,136.16	
STATE	372,424.05	
COUNTY	0.00	
DHS INTER-PROGRAM	24,227.80	
NON-GOVERNMENTAL	90,833.83	806,621.84
		\$954,490.40
DISBURSEMENTS		777,864.23
BALANCE - JUNE 30, 2022		\$176,626.17

**HUMAN SERVICE DEVELOPMENT FUND**

BALANCE - JULY 1, 2021		\$9,965.79
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	1.72	50,001.72
		<u>\$59,967.51</u>
DISBURSEMENTS		47,665.80
x BALANCE - JUNE 30, 2022		<u><u>\$12,301.71</u></u>

**WARREN COUNTY CHILDREN & YOUTH**

BALANCE - JULY 1, 2021		\$124,877.17
RECEIPTS		
FEDERAL	\$916,189.41	
STATE	2,463,944.00	
COUNTY	802,036.41	
DHS INTER-PROGRAM	45,166.49	
NON-GOVERNMENTAL	64,992.43	4,292,328.74
		<u>\$4,417,205.91</u>
DISBURSEMENTS		4,110,804.88
BALANCE - JUNE 30, 2022		<u><u>\$306,401.03</u></u>

**HUMAN SERVICES SPECIAL GRANTS**

BALANCE - JULY 1, 2021		\$7,442.49
RECEIPTS		
FEDERAL	\$82,478.04	
STATE	383,765.47	
COUNTY	0.00	
DHS INTER-PROGRAM	60,204.65	
NON-GOVERNMENTAL	20.81	526,468.97
		<u>\$533,911.46</u>
DISBURSEMENTS		526,947.14
BALANCE - JUNE 30, 2022		<u><u>\$6,964.32</u></u>

**EARLY INTERVENTION**

BALANCE - JULY 1, 2021		\$79,162.24
RECEIPTS		
FEDERAL	\$90,121.00	
STATE	415,703.00	
COUNTY	44,155.22	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	39,722.11	589,701.33
		<u>\$668,863.57</u>
DISBURSEMENTS		589,772.72
BALANCE - JUNE 1, 2022		<u><u>\$79,090.85</u></u>

**HUMAN SERVICES GENERAL ACCOUNT**

BALANCE - JULY 1, 2021		\$303,698.32
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	1,060,988.21	
DHS INTERPROGRAM	5,164,169.36	
NON-GOVERNMENT	11,965.18	6,237,122.75
		<u>\$6,540,821.07</u>
DISBURSEMENTS		6,329,431.49
BALANCE - JUNE 30, 2022		<u><u>\$211,389.58</u></u>

**WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS**

**WALTER V. HODGES FUND**

BALANCE - JANUARY 1, 2022 \$99,887.54

RECEIPTS

INTEREST/ DIVIDENDS	\$1,820.12	
CAPITAL GAIN	\$1,408.25	
DEPOSITS	\$0.00	\$3,228.37
		<u>\$103,115.91</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$684.56	
CAPITAL LOSS	\$0.00	\$684.56
		<u>\$684.56</u>

BALANCE DECEMBER 31,2021 (COST) \$102,431.35

*UNREALIZED GAIN (LOSS)* (\$20,751.88)

BALANCE DECEMBER 31, 2022 (MARKET) \$81,679.47

PRINCIPAL	\$99,887.54	
INCOME	(\$18,208.07)	

**ROUSE ROAD FUND**

BALANCE JANUARY 1, 2022 \$114,965.64

RECEIPTS

INTEREST/DIVIDENDS	\$2,103.57	
CAPITAL GAIN	\$1,799.86	
DEPOSITS	\$0.00	\$3,903.43
		<u>\$118,869.07</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$787.35	
CAPITAL LOSS	\$0.00	\$787.35
		<u>\$787.35</u>

BALANCE DECEMBER 31,2022 (COST) \$118,081.72

*UNREALIZED GAIN (LOSS)* (\$23,894.72)

BALANCE DECEMBER 31, 2022 (MARKET) \$94,187.00

PRINCIPAL	\$114,965.64	
INCOME	(\$20,778.64)	\$94,187.00

**ROUSE POOR FUND**

BALANCE JANUARY 1, 2022		<u>\$1,484,790.99</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$27,167.93	
CAPITAL GAIN	\$23,245.37	
DEPOSITS	\$0.00	\$50,413.30
		<u>\$1,535,204.29</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$10,168.63	
CAPITAL LOSS	\$0.00	\$10,168.63
		<u>\$10,168.63</u>
BALANCE DECEMBER 31,2022 (COST)		\$1,525,035.66
UNREALIZED GAIN (LOSS)		<u>(\$308,602.32)</u>
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$1,216,433.34</u>
PRINCIPAL	\$1,484,790.99	
INCOME	(\$268,357.65)	

**MARY LOUISE AVERILL FUND**

BALANCE JANUARY 1, 2022		<u>\$15,427.19</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$281.11	
CAPITAL GAIN	\$217.49	
DEPOSITS	\$0.00	\$498.60
		<u>\$15,925.79</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$105.73	
CAPITAL LOSS	\$0.00	\$105.73
		<u>\$105.73</u>
BALANCE DECEMBER 31,2022 (COST)		\$15,820.06
UNREALIZED GAIN (LOSS)		<u>(\$3,205.03)</u>
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$12,615.03</u>
PRINCIPAL	\$15,427.19	
INCOME	(\$2,812.16)	

**OTTO G. KNOPF FUND**

BALANCE JANUARY 1, 2022		<u>\$84,058.05</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,496.28	
CAPITAL GAIN	\$1,161.86	
DEPOSITS	\$0.00	<u>\$2,658.14</u>
		\$86,716.19
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$2,000.00	
FIDUCIARY FEES	\$563.22	
CAPITAL LOSS	\$0.00	<u>\$2,563.22</u>
BALANCE DECEMBER 31,2022 (COST)		\$84,152.97
UNREALIZED GAIN (LOSS)		<u>(\$17,099.22)</u>
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$67,053.75</u>
PRINCIPAL	\$84,058.05	
INCOME	(\$17,004.30)	

**LEVI SMITH FUND**

BALANCE JANUARY 1, 2022		<u>\$65,858.75</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,200.06	
CAPITAL GAIN	\$928.51	
DEPOSITS	\$0.00	<u>\$2,128.57</u>
		\$67,987.32
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$451.35	
CAPITAL LOSS	\$0.00	<u>\$451.35</u>
BALANCE DECEMBER 31,2022 (COST)		\$67,535.97
UNREALIZED GAIN (LOSS)		<u>(\$13,682.32)</u>
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$53,853.65</u>
PRINCIPAL	\$65,858.75	
INCOME	(\$12,005.10)	

**OTIS F. HOFFMAN FUND**

BALANCE JANUARY 1, 2022		<u>\$1,216,514.52</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$21,612.16	
CAPITAL GAIN	\$16,988.37	
DEPOSITS	\$17,551.95	\$56,152.48
		<u>\$1,272,667.00</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$59,612.32	
FIDUCIARY FEES	\$8,164.58	
CAPITAL LOSS	\$0.00	\$67,776.90
		<u>\$1,204,890.10</u>
BALANCE DECEMBER 31, 2022 (COST)		\$1,204,890.10
UNREALIZED GAIN (LOSS)		(\$250,181.88)
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$954,708.22</u>
PRINCIPAL	\$1,216,514.52	
INCOME	(\$261,806.30)	

**EZRA TRIM FUND**

BALANCE JANUARY 1, 2022		<u>\$115,621.43</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$2,053.72	
CAPITAL GAIN	\$1,595.24	
DEPOSITS	\$0.00	\$3,648.96
		<u>\$119,270.39</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$3,000.00	
FIDUCIARY FEES	\$773.10	
CAPITAL LOSS	\$0.00	\$3,773.10
		<u>\$115,497.29</u>
BALANCE DECEMBER 31, 2022 (COST)		\$115,497.29
UNREALIZED GAIN (LOSS)		(\$23,474.56)
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$92,022.73</u>
PRINCIPAL	\$115,621.43	
INCOME	(\$23,598.70)	

**JH DEFREES DISCRETIONARY FUND**

BALANCE JANUARY 1, 2022		<u>\$120,978.88</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,098.27	
CAPITAL GAINS	\$1,635.92	
DEPOSITS	\$0.00	\$3,734.19
		<u>\$124,713.07</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$6,000.00	
FIDUCIARY FEES	\$790.52	
CAPITAL LOSS	\$0.00	\$6,790.52
		<u>\$6,790.52</u>
BALANCE DECEMBER 31, 2022 (COST)		\$117,922.55
UNREALIZED GAIN (LOSS)		<u>(\$24,041.51)</u>
BALANCE DECEMBER 31, 2022 (MARKET)		<u>\$93,881.04</u>
PRINCIPAL	\$120,978.88	
INCOME	(\$27,097.84)	

WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2022

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 3, 2023 and audited 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, 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

  
Thomas Brown

  
Heleena A. Swanson

Sworn and Subscribed before me

This day of November, 29, 2023

  
My Commission Expires on the  
First Monday of January, 2026