

WARREN COUNTY



AUDITORS REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2024

COUNTY AUDITORS

SUZANNE SWANSON, THOMAS BROWN, HELEENA SWANSON

WARREN COUNTY ELECTED AUDITORS REPORT
AUDIT PERIOD 1/1/2024 - 12/31/2024

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WARREN COUNTY
GENERAL FUND BALANCE SHEET
2024 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
1001 CHECKING	2,116,380.34	976,829.54
1050 SAVINGS (CNB RESERVE ACCOUNT)	1,017,329.59	1,789,917.00
1099 UNDEPOSITED FUNDS	0.00	0.00
1086 ESCHEATS CASH	(282.87)	(89.27)
1087 EE EVENTS	96.34	96.34
1105-7 COURTS, MDJ	715.32	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
2 E911 & HAZMAT	(100,575.56)	(184,737.02)
8 BRIDGE IMPROVEMENT	194,923.60	203,230.55
10 OPEN SPACE FUND	34,984.22	88,798.83
12 CDBG	65,960.68	64,391.96
13 HAVA TITLE 11	36,343.62	36,343.62
16 HOUSING TRUST	43,324.92	36,719.42
18 PROTHONOTARY AUTOMATION	8,680.30	779.67
19 COUNTY RECORDS IMPROVEMENT	30,673.65	23,989.65
20 EMERGENCY MANAGEMENT AGENCY	(161,854.27)	(86,424.41)
1200-06 ACCOUNTS RECIEVABLE	567,310.14	\$2,577,172.85
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
1250 TAXES RECEIVABLE	1,050,062.00	1,050,062.00
1300 DUE TO/ FROM OTHER GOV. HS	247,881.00	247,881.00
1500 OTHER CURRENT ASSETS	-498.54	0.00
1301-30 DUE TO/ FROM OTHER FUNDS	(21,633.65)	(21,633.65)
TOTAL ASSETS	5,133,413.70	\$6,807,436.27

<u>LIABILITIES</u>		
2100-25 ACCRUED PAYROLL	289,322.64	309,616.97
1086 ESHEAT EXPENDITURE	1,111.75	2,256.84
1399 DUE TO OTHER FUNDS	0.00	0
2000 ACCOUNTS PAYABLE	(94.99)	(\$211,181.78)
2400-1 ABM LOANS	(342,932.22)	(441,500.00)
2402 MOTOROLA LOAN	(173,760.00)	(417,024.00)
2403 USDA RURAL DEVELOPMENT LOAN	(41,808.00)	(11,616.99)
2100-25 UNAVAILABLE PROPERTY TAX REVENUE	674,629.00	674,629.00
TOTAL LIABILITIES	406,468.18	(94,819.96)
CHANGE IN NET ASSETS	(2,175,310.71)	\$734,866.69
FUND BALANCE- JANUARY 1,	6,902,256.23	6,167,389.54
ADJUSTED FUND BALANCE	\$4,726,945.52	6,902,256.23
TOTAL LIABILITIES AND FUND BALANCE	\$5,133,413.70	\$6,807,436.27

WARREN COUNTY
GENERAL FUND REVENUES
JANUARY 1, 2024 TO DECEMBER 31, 2024

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
3100 CURRENT REAL ESTATE	\$10,541,324.92	\$10,375,000.00	\$166,324.92
21 3421 DELINQUENT REAL ESTATE (TAX CLAIM)	1,447,866.80	1,200,000.00	\$247,866.80
3150 PENALTIES & INTEREST	48,514.69	60,000.00	(\$11,485.31)
3200 REAL ESTATE TAXES REFUND (APPEALS)	0.00	0.00	\$0.00
TOTAL TAXES	\$12,037,706.41	\$11,635,000.00	\$402,706.41
 <u>LICENSES & PERMITS</u>			
22 3200 SMALL GAMES OF CHANCE	12,963.00	13,000.00	(37.00)
26 3314 PLANNING & ZONING	10,770.00	13,000.00	(2,230.00)
TOTAL LICENSES & PERMITS	\$23,733.00	\$26,000.00	(\$2,267.00)

<u>INTERGOVERNMENTAL REVENUES</u>				ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>						
20	18	3310	EMERGENCY MANAGEMENT PG GRANT .	0.00	0.00	0.00
	12	3311	ADULT PROBATION	0.00	0.00	0.00
	13	3320	JUVENILE PROBATION	30,238.90	30,000.00	238.90
	4	3325	HOUSING AUTHORITY	7,266.21	9,500.00	(2,233.79)
	4	3326	HIGHWAY SAFETY DUI CHECK POINT	0.00	0.00	0.00
	4	3332	BRIDGE INSPECTION	0.00	0.00	0.00
	4	3334	COMM DEVELOPMENT BLOCK GRANTS	0.00	0.00	0.00
	2	3338	PUBLIC UTILITY REALTY TAX (PURTA)	10,072.50	10,500.00	(427.50)
	4	3340	TRANSIT AUTHORITY	237,778.50	175,000.00	62,778.50
	4	3343	FEDERAL LANDS	559,574.61	390,000.00	169,574.61
			TOTAL FEDERAL	\$844,930.72	\$615,000.00	\$229,930.72
<u>STATE</u>				ACTUAL	BUDGET	OVER (UNDER)
	2	3330	GENERAL GRANT REVENUE	87,136.48	0.00	87,136.48
	5	3330	COMM OF PA. COURTS	78,105.00	78,000.00	105.00
	12	3402	CDBG REVENUE	338,708.19	0.00	338,708.19
	20	3388	ELECTIONS Act 88	135,437.07	135,706.00	(268.93)
	26	3315	PLANNING & ZONING	28,738.06	8,000.00	20,738.06
	4	3335	SECURE RURAL SCHOOLS (CFDA 10.665)	606,756.82	560,000.00	46,756.82
	17	3336	ACT 122 - CORONER	10,800.00	10,000.00	800.00
	4	3337	TRANSIT AUTHORITY	\$237,778.50	\$175,000.00	\$62,778.50
	4	3341	HOMELESS ASSISTANCE PROGRAM	67,465.00	58,059.00	9,406.00
	4	3342	TEFAP-DONATED FOOD GRANT	367.28	1,140.00	(772.72)
2	19	3402	E-911	1,193,276.69	950,000.00	243,276.69
	13	3413	JUVENILE PROBATION	93,998.00	93,998.00	0.00
	20	3418	HAZ MAT RESPONSE FUND	7,979.95	25,000.00	(17,020.05)
20	18	3420	HAZ MAT GRANT HMRF	8,867.00	0.00	8,867.00
27	1	3402	OPIOD ABATEMENT REVENUE	353,349.95	100,000.00	253,349.95
	12	3451	INTERMEDIATE PUNISHMENT GRANT	270,640.63	253,475.00	17,165.63
	12	3452	PCCD GRANT IN AID	84,103.23	51,600.00	32,503.23
	12	3453	PCCD GRANT PRE-TRIAL	0.00	0.00	0.00
	12	3454	TREATMENT COURT GRAND	0.00	5,000.00	(5,000.00)
			TOTAL STATE	\$3,516,371.37	\$2,504,978.00	\$1,011,393.37
TOTAL INTERGOVERNMENTAL REVENUES				\$4,361,302.09	\$3,119,978.00	\$1,241,324.09

CHARGES FOR SERVICES

<u>GENERAL GOVERNMENT - ALL OTHER</u>				ACTUAL	BUDGET	OVER (UNDER)
	4	3401	HOTEL TAX ADMINISTRATION FEE	10,732.15	12,000.00	(1,267.85)
	2	3402	FINANCIAL & ADMINISTRATION SERVICES	155,181.08	125,000.00	\$30,181.08
	18	3416	HAZ MAT CHEMICAL FEES	16,025.00	16,925.00	(\$900.00)
	26	3314	PLANNING & ZONING LICENSES & PERMITS	10,770.00	13,000.00	(\$2,230.00)
	17	3417	CORONER ACT 122 & OTHER GRANT REV.	2,893.81	13,800.00	(\$10,906.19)
20	18	3418	HAZ MAT PLANNING & RESPONSE FEES	7,979.95	25,000.00	(17,020.05)
	19	3400	REVENUE E911- FOREST COUNTY	48,186.36	46,780.72	1,405.64
	21	3421	TAX CLAIM BUREAU	1,447,866.80	1,200,000.00	247,866.80
20	25	3425	REGISTER & RECORDER REVENUE	\$224,379.77	\$265,000.00	(\$40,620.23)
2		3425	RECORDER OF DEEDS	0.00	0.00	0.00
	23	3426	ASSESSMENT SALE OF MAPS	56,269.34	50,000.00	6,269.34
	22	3440	TREASURER'S OFFICE REVENUE	8,762.30	12,000.00	(3,237.70)
			TOTAL GENERAL GOVT. OTHER	\$1,989,046.56	\$1,779,505.72	\$209,540.84

		ACTUAL	BUDGET	OVER (UNDER)
GENERAL GOVERNMENT - JUDICIAL				
5	3405	\$35,039.10	\$30,000.00	\$5,039.10
5	3407	\$23,103.60	\$20,000.00	\$3,103.60
14	3414	72,931.39	70,000.00	\$2,931.39
17	3336	10,800.00	10,000.00	\$800.00
6	3406	4,733.02	10,000.00	(5,266.98)
6	3407	51,235.45	40,000.00	11,235.45
7	3406	2,793.28	8,000.00	(5,206.72)
7	3407	36,716.84	35,000.00	1,716.84
8	3408	3,921.65	2,500.00	1,421.65
8	3411	38,483.60	30,000.00	8,483.60
14	3405	41,697.31	50,000.00	(8,302.69)
14	3406	4,315.60	10,000.00	(5,684.40)
15	3412	26,854.79	30,000.00	(3,145.21)
13	3413	93,998.00	93,998.00	0.00
15	3415	352,325.53	265,000.00	87,325.53
12	3434	58,060.85	45,000.00	13,060.85
13	3455	273.83	1,500.00	(1,226.17)
TOTAL JUDICIAL		\$857,283.84	\$750,998.00	\$106,285.84
PUBLIC SAFETY				
12	3410	286,162.46	175,000.00	111,162.46
16	3427	\$18,268.70	\$13,000.00	\$5,268.70
16	3428	0.00	0.00	0.00
16	3429	157,456.89	140,000.00	17,456.89
16	3430	0.00	3,000.00	(3,000.00)
16	3431	98,735.56	120,000.00	(21,264.44)
18	3402	0.00	0.00	0.00
20	28	18,268.71	13,000.00	5,268.71
TOTAL PUBLIC SAFETY		\$578,892.32	\$464,000.00	\$114,892.32
TOTAL CHARGES FOR SERVICES		\$3,425,222.72	\$2,994,503.72	\$430,719.00
FINES & FORFEITS				
14	3406	4,315.60	10,000.00	(5,684.40)
5	3406	\$0.00	\$0.00	\$0.00
TOTAL FINES & FORFEITS		\$4,315.60	\$10,000.00	(\$5,684.40)
MISCELLANEOUS REVENUES				
INTEREST EARNINGS				
1	2	\$38,370.43	\$60,000.00	(\$21,629.57)
4	3600	\$5,866.71	\$0.00	\$5,866.71
5	3600	\$2,738.16	\$0.00	\$2,738.16
3	1	\$542.24	\$0.00	\$542.24
23	3600	\$1,166.41	\$0.00	\$1,166.41
24	3600	\$169,593.39	\$5,000.00	\$164,593.39
27	3600	\$2,297.32	\$0.00	\$2,297.32
TOTAL INTEREST		\$220,574.66	\$65,000.00	\$155,574.66
36203	RENT & ROYALTIES	\$0.00	\$0.00	\$0.00
CONTRIBUTIONS & DONATIONS				
12	3403	1,568.72	7,500.00	(5,931.28)
20	18	0.00	750.00	(750.00)
TOTAL CONTRIBUTIONS		\$1,568.72	\$8,250.00	(\$6,681.28)
TOTAL MISCELLANEOUS REVENUES		\$222,143.38	\$73,250.00	\$148,893.38

<u>OTHER FINANCING SOURCES</u>		ACTUAL	BUDGET	OVER (UNDER)
	RESTITUTION	\$0.00	\$0.00	\$0.00
2	3900 SALE OF FIXED ASSETS	0.00	10,000.00	(10,000.00)
2	3403 INTERFUND TRANSFERS & REIMBURSEMENTS	4,819,561.03	1,629,652.45	3,189,908.58
2	3404 DOMESTIC RELATIONS	146,939.93	160,000.00	(13,060.07)
2	3406 HUMAN SERVICES REIMB. HEALTH	1,211,833.06	1,104,300.00	107,533.06
2	3407 HUMAN SERVICES ARC REIMB.	333,808.44	150,000.00	183,808.44
2	3408 HUMAN SERVICES LIABILITY & WC REIMB.	44,611.00	43,300.00	1,311.00
2	3409 HUMAN SERVICES CREDIT CARD REIMB.	36,407.40	0.00	36,407.40
2	3410 HEALTHCARE REV. & REIM.	14,534.57	0.00	14,534.57
2	3411 DOMESTIC RELATIONS POSTAGE/SUPPLIES/REIME	1,002.26	0.00	1,002.26
28	3439 HOFFMAN FUNDS FOR CHILDREN & YOUTH	53,526.60	50,000.00	3,526.60
28	3440 HS FOREST COUNTY REVENUE	15,841.00	15,000.00	841.00
20	3333 PA ELECTION REVENUE	3,296.42	2,500.00	796.42
4	3403 LANDBANK REVENUE	30,000.00	0.00	30,000.00
	<u>REFUNDS PRIOR YEAR EXPENSES:</u>			
10	3312 DA 65% SALARY FOR PRIOR YEAR	137,471.75	130,000.00	7,471.75
10	3410 DA OVERTIME REIMB.	9,658.36	0.00	9,658.36
	REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
2	8825 TAX ANTICIPATION NOTE	4,011,572.45	4,000,000.00	11,572.45
TOTAL OTHER FINANCING SOURCES		<u>\$10,870,064.27</u>	<u>\$7,294,752.45</u>	<u>\$3,575,311.82</u>
TOTAL REVENUES		\$30,944,487.47	\$25,153,484.17	\$5,791,003.30
ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE		<u>6,902,256.23</u>		
TOTAL AVAILABLE		<u>\$37,846,743.70</u>		

WARREN COUNTY
GENERAL FUND DISBURSEMENTS 2024

<u>COMMISSIONERS BUDGET - 01</u>		\$530,137.72
ELECTED	\$176,955.14	
SOCIAL SECURITY	\$17,583.79	
CHIEF CLERK , LONGEVITY	60,549.93	
VEHICLE LEASE, FUEL, DUES, ADVERTISING, REPAIRS	30,652.81	
PROFESSIONAL SERVICES & AGREEMENTS	109,007.93	
OTHER OPERATING EXPENSES	34,336.78	<u>429,086.38</u>
UNDER(OVER) BUDGET		<u>\$101,051.34</u>
 <u>FINANCE & ADMINISTRATION DEPARTMENT BUDGET - PART OF 02</u>		 \$579,240.62
WAGES & SOCIAL SECURITY & PROF. STAFF	386,540.59	
OTHER OPERATING EXPENSES	207,200.82	<u>593,741.41</u>
UNDER(OVER) BUDGET		<u>(\$14,500.79)</u>
 <u>PROFESSIONAL SERVICES - PART OF 02</u>		 \$253,200.00
SINGLE AUDIT (EXTERNAL AUDITORS	47,925.00	
PROFESSIONAL SERVICE AGREEMENT	205,275.00	<u>253,200.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
 <u>COURTHOUSE BLDG. & GROUNDS BUDGET - PART OF 03 FACILITIES</u>		 \$290,340.12
WAGES & SOCIAL SECURITY	\$99,303.03	
VEHICLE MAINTENANCE & UTILITIES	\$160,491.46	
OTHERS OPERATING EXPENSES	6,625.91	<u>266,420.40</u>
UNDER (OVER) BUDGET		<u>\$23,919.72</u>
 <u>WAREHOUSE BLDG. & GROUNDSW BUDGET - PART OF 03</u>		 \$24,200.00
OPERATING EXPENSES		<u>3,323.26</u>
UNDER (OVER) BUUDGET		<u>\$20,876.74</u>
 <u>HICKORY ST. BLDG. & GROUNDS BUDGET - PART OF 03</u>		 \$34,900.00
OTHER OPERATING EXPENSES	22,431.77	
REIMBURSEMENTS	0.00	<u>22,431.77</u>
UNDER (OVER) BUDGET		<u>\$12,468.23</u>
 <u>ROUSE ANNEX BUDGET - PART OF 03</u>		 \$47,050.00
RENTALS	\$0.00	
OTHER	54,453.71	<u>54,453.71</u>
UNDER(OVER) BUDGET		<u>(\$7,403.71)</u>
 <u>INFORMATION TECHNOLOGY BUDGET - PART OF 02</u>		 \$156,000.00
OPERATING EXPENSES		<u>139,332.00</u>
UNDER (OVER) BUDGET		<u>\$16,668.00</u>
 <u>ELECTIONS BUDGET - 20</u>		 \$317,065.92
ACT 88 GRANT EXPENSE	192,135.60	
WAGES & SOCIAL SECURITY	25,985.74	
OTHER OPERATING EXPENSES	36,517.45	
LEASES, POSTAGE, PRINTING & ADVERTISING	88,902.95	<u>343,541.74</u>
UNDER(OVER) BUDGET		<u>(\$26,475.82)</u>

<u>AUDITORS BUDGET - 24</u>			\$99,687.18
ELECTED	\$85,746.18		
OFFICE SUPPLIES & S.S.	6,971.31		
OTHER OPERATING EXPENSES	5,490.22	98,207.71	
		<u>98,207.71</u>	
UNDER (OVER) BUDGET			<u>\$1,479.47</u>
<u>TAX ASSESSMENT BUDGET - 23</u>			\$358,463.14
WAGES & SOCIAL SECURITY	\$220,709.52		
COMPUTER, POSTAGE & PRINTING COSTS	\$76,408.67		
OTHER OPERATING EXPENSES	45,129.02		
VEHICLE LEASE	4,719.57	346,966.78	
		<u>346,966.78</u>	
UNDER(OVER) BUDGET			<u>11,496.36</u>
<u>TAX COLLECTORS BUDGET - PART OF TAX CLAIM 21</u>			\$79,090.26
ELECTED (TAX COLLECTORS)	\$71,993.00		
SOCIAL SECURITY	5,590.26		
OTHER OPERATING EXPENSES	8,099.70	85,682.96	
		<u>85,682.96</u>	
UNDER(OVER) BUDGET			<u>(\$6,592.70)</u>
<u>TAX CLAIM BUREAU BUDGET - 21</u>			\$242,305.10
WAGES & SOCIAL SECURITY	71,716.25		
OTHER OPERATING EXPENSES	182,905.51	254,621.76	
		<u>254,621.76</u>	
UNDER(OVER) BUDGET			<u>(\$12,316.66)</u>
<u>TREASURER BUDGET -22</u>			\$111,944.27
ELECTED	\$59,352.28		
DEPUTIES WAGES & SOCIAL SECURITY	39,893.75		
OTHER OPERATING EXPENSES	6809.33	106,055.36	
		<u>106,055.36</u>	
UNDER(OVER) BUDGET			<u>\$5,888.91</u>
<u>RECORDER OF DEEDS & REGISTER OF WILLS BUDGET - 25</u>			\$177,745.67
ELECTED	\$62,849.54		
DEPUTIES, SOCIAL SECURITY & LONGEVITY	80260.57		
OTHER OPERATING EXPENSES	25761.34	168,871.45	
		<u>168,871.45</u>	
UNDER (OVER) BUDGET			<u>\$8,874.22</u>
<u>PLANNING & ZONING BUDGET - 26</u>			\$249,064.07
WAGES & SOCIAL SECURITY	\$149,434.70		
OTHER OPERATING EXPENSES	32,576.26		
ACT 13	(20,750.44)	161,260.52	
		<u>161,260.52</u>	
UNDER (OVER) BUDGET			<u>\$87,803.55</u>
TOTAL GENERAL GOVERNMENT EXPENSES			<u>\$3,327,197.21</u>
<u>COURT OF COMMON PLEAS BUDGET - 05</u>			\$409,821.57
PROFESSIONAL STAFF	\$134,782.55		
WAGES & SOCIAL SECURITY	62,495.67		
OTHER OPERATING SERVICES	94,066.28		
COURT AGREEMENTS, APPOINTED, REPORTING	63,231.37	354,575.87	
		<u>354,575.87</u>	
UNDER (OVER) BUDGET			<u>\$55,245.70</u>

<u>WARREN DISTRICT JUSTICES BUDGET - 06</u>		\$87,785.77
CLERICAL & SOCIAL SECURITY	\$55,665.56	
OTHER OPERATING EXPENSES	21015.61	76,681.17
		<u>76,681.17</u>
UNDER (OVER) BUDGET		<u>\$11,104.60</u>
<u>CONEWANGO DISTRICT JUSTICES BUDGET - 07</u>		\$111,478.65
CLERICAL & SOCIAL SECURITY	\$69,991.05	
OTHER OPERATING EXPENSES	49,332.90	119,323.95
		<u>119,323.95</u>
UNDER (OVER) BUDGET		<u>(\$7,845.30)</u>
<u>YOUNGSVILLE DISTRICT JUSTICES BUDGET - 08</u>		\$87,876.04
CLERICAL & SOCIAL SECURITY	\$69,084.71	
OTHER OPERATING EXPENSES	24198.96	93,283.67
		<u>93,283.67</u>
UNDER (OVER) BUDGET		<u>(\$5,407.63)</u>
<u>COURT HEARING OFFICER BUDGET - 09</u>		\$134,117.12
PROFESSIONAL STAFF & CLERICAL & SOCIAL SECURITY	\$123,956.76	
OTHER OPERATING EXPENSES	10,488.45	134,445.21
		<u>134,445.21</u>
UNDER (OVER) BUDGET		<u>(\$328.09)</u>
<u>DISTRICT ATTORNEY BUDGET - 10</u>		\$483,620.94
ELECTED	\$215,933.00	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	342,390.00	
OTHER OPERATING EXPENSES	94,058.11	
DA 65% SALARY REIMBURSEMENT + OVERTIME	(147,130.11)	505,251.00
		<u>505,251.00</u>
UNDER (OVER) BUDGET		<u>(\$21,630.06)</u>
<u>PROTHONOTARY BUDGET - 14</u>		\$224,197.69
ELECTED	\$58,198.66	
DEPUTIES & SOCIAL SECURITY	131,035.16	
OTHER OPERATING EXPENSES	31,557.62	\$220,791.44
		<u>\$220,791.44</u>
UNDER (OVER) BUDGET		<u>\$3,406.25</u>
<u>PUBLIC DEFENDER BUDGET - 11</u>		\$215,045.77
WAGES & SOCIAL SECURITY	\$207,940.63	
OTHER OPERATING EXPENSES	9,110.76	217,051.39
		<u>217,051.39</u>
UNDER (OVER) BUDGET		<u>(\$2,005.62)</u>
<u>ADULT PROBATION - 12</u>		\$835,095.24
WAGES & SOCIAL SECURITY	\$480,428.46	
OTHER OPERATING EXPENSES	39,765.79	
PROFESSIONAL SERVICES & LEASES	61,919.28	
GRANTS	202,393.77	784,507.30
		<u>784,507.30</u>
UNDER(OVER) BUDGET		<u>\$50,587.94</u>
<u>DUI PROGRAM - FUND 05</u>		\$130,000.00
WAGES & SOCIAL SECURITY	54,274.43	
CAPITAL PURCHASES	0.00	
OTHER OPERATING EXPENSES	55,308.95	
ADMINISTRATIVE COSTS	48,004.26	\$157,587.64
		<u>\$157,587.64</u>
UNDER (OVER) BUDGET		<u>(\$27,587.64)</u>

<u>JUVENILE PROBATION- 13</u>		\$533,812.89
WAGES & SOCIAL SECURITY	\$511,093.55	
OTHER OPERATING EXPENSES	23436.94	
PROFESSIONAL SERVICES & VEHICLE LEASE	1,666.86	536,197.35
		<u>536,197.35</u>
UNDER (OVER) BUDGET		<u>(\$2,384.46)</u>
TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES		<u>\$3,199,695.99</u>
 <u>SHERIFF - 15</u>		 \$891,314.01
ELECTED	\$59,351.98	
DEPUTIES WAGES & SOCIAL SECURITY	707,824.67	
OTHER OPERATING EXPENSES	113,222.18	
VEHICLE & EQUIPMENT LEASES	11,780.85	892,179.68
		<u>892,179.68</u>
UNDER(OVER) BUDGET		<u>(\$865.67)</u>
 <u>PRISON COMMISSARY - 07</u>		 \$75,000.00
OPERATING EXPENSES	\$16,445.04	
INMATE BENEFITS, HAIR CUT, TV, SUB.	57,505.60	73,950.64
		<u>73,950.64</u>
OVER(UNDER) BUDGET		<u>\$1,049.36</u>
 <u>JAIL - 16</u>		 \$2,989,548.45
WAGES & SOCIAL SECURITY	\$2,037,361.25	
UTILITIES	\$167,242.17	
PROFESSIONAL SERVICES	372,979.17	
OTHER OPERATING EXPENSES	520,367.40	3,097,949.99
		<u>3,097,949.99</u>
UNDER(OVER) BUDGET		<u>(\$108,401.54)</u>
 <u>CORONER - 17</u>		 \$69,544.13
ELECTED & SOCIAL SECURITY	\$31,767.30	
PROFESSIONAL SERVICES	6,275.04	
OTHER OPERATING EXPENSES	15,933.05	53,975.39
		<u>53,975.39</u>
UNDER(OVER) BUDGET		<u>\$15,568.74</u>
 <u>ENVIRONMENTAL RESOURCES - PART OF 04 COMMUNITY DEVELOPMENT</u>		 \$34,000.00
4 8737 BLACK FLY STUDY	34,000.00	34,000.00
		<u>34,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
 <u>EMERGENCY MANAGEMENT AGENCY FUND - 20-18</u>		 \$317,065.92
20 5100 WAGES & SOCIAL SECURITY	\$25,985.74	
20 5305 ACT 88 WAGES	\$50,129.12	
20 7050 ACT 88 EXPENSES	\$142,006.48	
OTHER OPERATING EXPENSES	92,446.45	
20 7000 PROFESSIONAL SERVICES	32,973.95	343,541.74
		<u>343,541.74</u>
UNDER (OVER) BUDGET		<u>(\$26,475.82)</u>
TOTAL PUBLIC SAFETY EXPENSES		<u>4,495,597.44</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>		\$115,663.93
WAGES & SOCIAL SECURITY		\$78,681.42
PROFESSIONAL SERVICES		\$6,063.00
OTHER OPERATING EXPENSES		<u>21,113.62</u>
		105,858.04
UNDER (OVER) BUDGET		<u>\$9,805.89</u>
<u>HUMANE SOCIETY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$5,000.00
8738 SUBSIDIES		<u>5,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>HIGHWAYS & BRIDGES - act 13 fund 04</u>		\$0.00
BRIDGE INSPECTIONS		\$0.00
ADMINISTRATIVE COSTS		<u>0.00</u>
		\$0.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>HUMAN SERVICES - 28</u>		\$1,347,228.00
28	8840 SPECIAL GRANTS	146,535.39
28	8850 EARLY INTERVENTION ALLOCATION	\$51,254.12
28	8860 CHILDREN & YOUTH ALLOCATION	995,923.34
28	8870 DRUG & ALCOHOL ALLOCATION	18,840.02
28	8880 MENTAL HEALTH ALLOCATION	83,603.57
28	8890 INTELLECTUAL DIABILITIES REIMBURSEMENTS	<u>41,574.17</u>
		0.00
		1,337,730.61
UNDER (OVER) BUDGET		<u>\$9,497.39</u>
<u>TRANSIT AUTHORITY - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$407,763.00
8730 SUBSIDIES		58,513.00
3340 FEDERAL GRANTS		237,778.50
3337 STATE GRANTS		<u>237,778.50</u>
		534,070.00
UNDER (OVER) BUDGET		<u>(\$126,307.00)</u>
<u>DOMESTIC RELATIONS - PART OF FUND 04-29</u>		\$425,000.00
WAGES & SOCIAL SECURITY		282,780.45
PROFESSIONAL SERVICES & AGREEMENT		60,311.16
POSTAGE, PHONE & OFFICE SUPPLIES		<u>10133.85</u>
		353,225.46
UNDER(OVER) BUDGET		<u>\$71,774.54</u>
TOTAL HEALTH AND WELFARE EXPENSES		<u>\$2,335,884.11</u>
<u>WARREN COUNTY HISTORICAL SOCIETY PART OF 4</u>		\$22,500.00
8721 SUBSIDIES		\$22,500.00
OTHER OPERATING EXPENSES		<u>0.00</u>
		22,500.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>WARREN FOREST HI-ED COUNCIL - PART OF 04 COMMUNITY DEVELOPMENT</u>		\$2,000.00
8735 ALLOCATIONS		<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 - TIDIOUTE	10,000.00	
8795 SUBSIDY - YOUNGSVILLE	10,000.00	265,000.00
		<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	5,000.00
		<u>5,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL CULTURE & RECREATION EXPENSES		<u>\$294,500.00</u>
<u>NATIONAL FOREST - 445</u>		\$0.00
ALLOTMENT		<u>\$0.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
<u>AGRICULTURAL EXT -(PENN STATE EXTENSION PART OF 04</u>		\$72,604.00
8715 SUBSIDIES	44,838.49	
OTHER OPERATING EXPENSES	0.00	44,838.49
		<u>44,838.49</u>
UNDER(OVER) BUDGET		<u>\$27,765.51</u>
<u>CONSERVATION - PART OF 04</u>		\$60,000.00
8720 OPERATING EXPENSES	\$60,000.00	
SUBSIDIES	0.00	60,000.00
		<u>60,000.00</u>
UNDER (OVER) BUDGET		<u>\$0.00</u>
TOTAL CONSERVATION EXPENSES		<u>\$104,838.49</u>
<u>ECONOMIC DEVELOPMENT PART OF 04</u>		\$0.00
8741 GRANTS	0.00	
SUBSIDIES	0.00	0.00
		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<u>REDEVELOPMENT AUTHORITY - PART OF 04</u>		\$5,000.00
8739 GRANTS	3,010.91	3,010.91
		<u>3,010.91</u>
UNDER(OVER) BUDGET		<u>\$1,989.09</u>
TOTAL COMMUNITY & URBAN DEVELOPMENT EXPENSES		<u>\$3,010.91</u>
<u>PENN SOIL - PART OF 04</u>		\$5,000.00
8725 GRANTS	\$0.00	0.00
		<u>0.00</u>
UNDER(OVER) BUDGET		<u>\$5,000.00</u>
<u>TOURISM - PART OF 04 HOTEL TAX</u>		\$240,000.00
7703 ADMINISTRATIVE COSTS	\$10,732.15	
7000 PASS THROUGH TO VISITORS BUREAU	261,835.75	272,567.90
		<u>272,567.90</u>
UNDER(OVER) BUDGET		<u>(\$32,567.90)</u>

<u>WARREN COUNTY CHAMBER BUSINESS & INDUSTRY - PART OF 04</u>		\$50,000.00
8740 SUBSIDIES	\$50,000.00	50,000.00
UNDER(OVER) BUDGET		<u>\$0.00</u>
 <u>WARREN COUNTY DEVELOPMENT ASSOCIATION - PART OF 01</u>		\$50,000.00
7000 WARREN COUNTY THE WORX	\$41,666.65	\$41,666.65
UNDER(OVER) BUDGET		<u>8,333.35</u>
 TOTAL ECONOMIC DEVELOPMENT EXPENSES		<u>\$364,234.55</u>
 <u>TAX ANTICIPATION NOTE & LOANS PART OF 02</u>		\$16,950.00
8700 EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.00	
8825 INTEREST-TAN	11,572.45	
8800 BANK FEES	980.00	23,477.45
UNDER(OVER)BUDGET		<u>(\$6,527.45)</u>
TOTAL DEBT SERVICE EXPENSES		<u>23,477.45</u>
 <u>MISCELLANEOUS EXPENSE - PART OF 02 FINANCE & ADMINISTRATION</u>		\$2,755,700.00
5700-30 EMPLOYEE BENEFITS	\$3,670,658.39	
5771-75 RETIREMENT HEALTH CARE & DENTAL	102,925.80	
5770 RETIREMENT ARC	587,493.00	
3406-7 REIMBURSEMENTS	(1,545,641.50)	2,815,435.69
UNDER (OVER) BUDGET		<u>(\$59,735.69)</u>
 <u>COUNTY LIABILITY & WC INSURANCE -PART OF 02 FINANCE & ADMINISTRATION</u>		\$396,700.00
7800 LIABILITY INSURANCE	\$339,275.00	
7850 WORKMAN'S COMP.	110,658.00	
3408 REIMBURSEMENTS(INSURANCE COST)	(44,611.00)	
5750 MISCELLANEOUS-UNEMPLOYMENT COMP	23,872.28	429,194.28
UNDER (OVER) BUDGET		<u>(\$32,494.28)</u>
 <u>MISCELLANEOUS EXPENDITURES - PART OF 02</u>		\$10,000.00
7350 EE ASSISTANCE & EVENTS	\$6,126.40	
GRANTS	0.00	
OTHER OPERATING EXPENSES	0.00	6,126.40
UNDER (OVER) BUDGET		<u>\$3,873.60</u>
 TOTAL MISCELLANEOUS EXPENSES		<u>\$3,250,756.37</u>
 <u>INTERFUND TRANSFERS - PART OF 02</u>		(\$1,503,993.25)
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	(4,819,561.03)	
911	0.00	
8900 HOUSING TRUST FUND	0.00	
8930 PROTHONOTARY AUTOMATION FEES	0.00	
8910 COUNTY RECORDS IMPROVEMENT FUNDS	0.00	
8920 RECORDER OF DEEDS IMPROVEMENT FUND	0.00	
8940 DOMESTIC RELATIONS	\$125,659.20	
GRANTS	0.00	(4,693,901.83)
UNDER (OVER) BUDGET		<u>\$3,189,908.58</u>

<u>PASS THRU FUNDS PART OF 04 COMMUNITY DEVELOPMENT</u>		\$991,196.00
8711 SECURE RURAL SCHOOLS ALLOCATION	608,756.81	
8744 JEFFERSON DEFREES ACCOUNT	0.00	
8745 A SAFE PLACE	18,000.00	
8750 TAWC MEDICAL ASSIST -FED	\$198,850.50	
8755 TAWC MEDICAL ASSIST - STATE	276,706.50	
8760 TEFAP-SALVATION ARMY - FED	367.28	
8765 HOMELESS ASSIST - EOC - STATE	47,465.00	
8770 HOMELESS ASSIST - SALVATION ARMY - STATE	20,000.00	
SOLID WASTE AUTHORITY - STATE	0.00	1,168,146.09
		<u>1,168,146.09</u>
UNDER(OVER) BUDGET		<u><u>(\$176,950.09)</u></u>
<u>CAPITAL PROJECTS - PART OF 02 FINANCE & ADMINISTRATION</u>		\$1,500.00
PROFESSIONAL FEES	\$0.00	
9100 SITE IMPROVEMENTS	60,978.33	
9210 BUILDING IMPROVEMENTS	0.00	
9200 MAJOR MACHINERY & EQUIPMENT	16,411.86	
9210 ABM & FACILITIES IMPROVEMENTS	0.00	
9300 VEHICLES	0.00	
9400 FURNITURE & FIXTURES	0.00	
9500 COMPUTERS & EQUIPMENT	9,781.82	87,172.01
		<u>87,172.01</u>
UNDER (OVER) BUDGET		<u><u>(\$85,672.01)</u></u>
TOTAL OTHER FINANCING USES EXPENSES		<u><u>(\$3,438,583.73)</u></u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u><u>\$13,960,608.79</u></u>
PLUS ENDING FUND BALANCE - DECEMBER 31, 2023		<u><u>976,829.54</u></u>
TOTAL EXPENDED & UNEXPENDED		<u><u>\$14,937,438.33</u></u>
THE 2024 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY		<u><u>\$2,964,961.15</u></u>

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

DEPARTMENTS UNDER BUDGET

1 COMMISSIONERS	\$101,051.34	
3 COURTHOUSE BLDG. & GROUNDS	\$23,919.72	
3 WAREHOUSE BLDG. & GROUNDS	\$20,876.74	
3 HICKORY STREET BLDG. & GROUNDS	\$12,468.23	
2 INFORMATION & TECHNOLOGY	\$16,668.00	
23 TAX ASSESSMENT	\$11,496.36	
22 TREASURER	\$5,888.91	
25 RECORDER OF DEEDS	\$8,874.22	
26 PLANNING & ZONING	\$87,803.55	
5 COURT OF COMMON PLEAS	\$55,245.70	
6 WARREN DISTRICT JUSTICE	\$11,104.60	
12 ADULT PROBATION	\$50,587.94	
17 CORONER	\$15,568.74	
27 VETERANS AFFAIRS	\$9,805.89	
28 HUMAN SERVICES	\$9,497.39	
4 DOMESTIC RELATIONS	\$71,774.54	
4 AGRICULTURE EXT. (PENN STATE)	\$27,765.51	
4 PENN SOIL	\$5,000.00	
1 WARREN COUNTY DEV. ASSO. WORX PROJECT	8,333.35	
2 INTERFUND TRANSFERS	\$3,189,908.58	
ALL OTHER DEPARTMENTS	\$11,797.77	3,755,437.08

DEPARTMENTS (OVER) BUDGET

2 FINANCE & ADMINISTRATION	(\$14,500.79)	
3 ROUSE ANNEX	(\$7,403.71)	
20 ELECTIONS	(\$26,475.82)	
21 TAX COLLECTORS	(\$6,592.70)	
21 TAX CLAIM	(\$12,316.66)	
7 CONEWANGO DISTRICT JUSTICE	(\$7,845.30)	
8 YOUNGSVILLE DISTRICT JUSTICE	(\$5,407.63)	
10 DISTRICT ATTORNEY	(\$21,630.06)	
5 DUI PROGRAM	(\$27,587.64)	
16 JAIL	(\$108,401.54)	
20-18 EMERGENCY MANAGEMENT AGENCY	(\$26,475.82)	
4 TRANSIT AUTHORITY	(\$126,307.00)	
4 TOURISM, HOTEL TAX	(\$32,567.90)	
2 TAX ANTICIPATION NOTE	(\$6,527.45)	
2 MISC EXPENSE	(\$59,735.69)	
2 MISCELLANEOUS INSURANCE	(\$32,494.28)	
4 PASS THRU FUNDS	(\$176,950.09)	
2 CAPITAL PROJECTS	(\$85,672.01)	
ALL OTHER DEPARTMENTS	(\$5,583.84)	(\$790,475.93)

THE 2024 WARREN COUNTY BUDGET WAS UNDER(OVER) BY:

\$2,964,961.15

WARREN COUNTY CHECKING ACCOUNTS

2024

GENERAL ACCOUNT - FUND 01

GENERAL FUND	\$976,835.74	
FUND 2 E911 & HAZMAT	(\$241,729.54)	
FUND 8 BRIDGE IMPROVEMENT	203,230.55	
FUND 10 OPEN SPACE LEGACY	88,798.83	
FUND 12 CDBG	64,391.96	
FUND 13 HAVA TITLE 2	36,343.62	
FUND 16 HOUSING TRUST FUND	36,719.32	
FUND 18 PROTHONOTARY AUTOMATION	2,734.18	
FUND 19 COUNTY RECORDS IMPROVEMENT	23,989.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>-82,656.66</u>	
BALANCE - JANUARY 1, 2024		<u>\$1,108,657.65</u>

RECEIPTS

3312 DA 65% AND OVERTIME REIMBURSEMENT	147,130.11	
3100-3150 REAL ESTATE TAXES	12,037,706.41	
GENERAL FUND DEPOSITS	30,375,620.05	
FUND 2 E911 & HAZMAT	1,344,861.03	
FUND 8 BRIDGE IMPROVEMENT	45,693.05	
FUND 10 OPEN SPACE LEGACY	57,541.96	
FUND 12 CDBG	349,901.91	
FUND 13 HAVA TITLE 2	0.00	
FUND 16 HOUSING TRUST FUND	25,955.50	
FUND 18 PROTHONOTARY AUTOMATION	8,183.33	
FUND 19 COUNTY RECORDS IMPROVEMENT	6,684.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>83,297.50</u>	<u>\$44,482,574.85</u>

DISBURSEMENTS

2400-2405 PAID ON LOANS	558,500.22	
3200 REFUNDED REAL ESTATE TAXES	0.00	
GENERAL FUND	40,862,411.75	
FUND 2 E911 & HAZMAT	1,204,016.01	
FUND 8 BRIDGE IMPROVEMENT	54,000.00	
FUND 10 OPEN SPACE LEGACY	111,356.57	
FUND 12 CDBG	348,333.19	
FUND 13 HAVA TITLE 2	0.00	
FUND 16 HOUSING TRUST FUND	19,350.00	
FUND 18 PROTHONOTARY AUTOMATION	2,237.21	
FUND 19 COUNTY RECORDS IMPROVEMENT	0.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>162,495.12</u>	<u>43,322,700.07</u>

GENERAL FUND	\$2,116,380.34	
FUND 2 E911 & HAZMAT	(\$100,884.52)	
FUND 8 BRIDGE IMPROVEMENT	194,923.60	
FUND 10 OPEN SPACE LEGACY	34,984.22	
FUND 12 CDBG	65,960.68	
FUND 13 HAVA TITLE 2	36,343.62	
FUND 16 HOUSING TRUST FUND	43,324.82	
FUND 18 PROTHONOTARY AUTOMATION	8,680.30	
FUND 19 COUNTY RECORDS IMPROVEMENT	30,673.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>(161,854.28)</u>	
BALANCE - DECEMBER 31, 2024		<u>\$2,268,532.43</u>

E-911 & HAZMAT FUND 2

BALANCE - JANUARY 1, 2024		(241,729.54)
RECIEPTS		
TRANSFER FROM GENERAL FUND	0.00	
COMMONWEALTH	1,193,276.69	
VOID	103,397.98	
FOREST COUNTY	48,186.36	1,344,861.03
DISBURSEMENTS:		
PAYROLL & BENEFITS	788,506.89	
PHONE	134,613.01	
SOFTWARE	5,588.43	
POSTAGE	580.83	
REPAIRS	37,928.31	
TRAINING	7,820.03	
RENTAL	58,133.49	
AGREEMENTS	158,397.74	
GAS & ELECTRIC UTILITIES	4,729.58	
CONFERENCE	4,164.75	
VOIDS	0.00	
SUPPLIES	3,552.95	1,204,016.01
BALANCE - December 31, 2024		<u>(\$100,884.52)</u>

LIQUID FUELS - FUND 03

BALANCE - JANUARY 1, 2024		\$29,351.02
<u>RECEIPTS</u>		
COMMONWEALTH OF PA	\$135,516.10	
CARES ACT	0.00	
VOIDS	0.00	
INTEREST	542.24	136,058.34
		<u>\$165,409.36</u>
<u>DISBURSEMENTS</u>		
BOROUGH & TOWNSHIPS	132,942.63	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	75.49	
MISCELLANEOUS & VOIDS	0.00	133,018.12
BALANCE - DEC 31, 2024		<u>\$32,391.24</u>

DOMESTIC RELATIONS FUND 4

BALANCE - JANUARY 1, 2024		\$378,826.67
RECEIPTS		
TITLE IV-D	\$35,774.00	
COUNTY REIMBURSEMENT	152,635.00	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	257,377.76	
INCENTIVES	45,956.17	
TITLE XIX	0.00	
VOIDS	14,024.65	
PATERNITY COST	668.34	
MISC.	0.00	
INTEREST	6,168.35	512,604.27
		<u>\$891,430.94</u>
DISBURSEMENTS		
WAGES & BENEFITS	\$408,063.49	
LEGAL EXPENSES	\$45,823.72	
MATERIALS/SUPPLIES	3,241.36	
PHONE	2,734.00	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	200.00	
MISC.	0.00	
POSTAGE	3,261.36	
TRAVEL	2,483.68	
VOIDS	14,024.65	479,832.26
BALANCE - DECEMBER 31, 2024		<u>\$411,598.68</u>

WARREN COUNTY DUI PROGRAM- FUND 05

BALANCE - JANUARY 1, 2024 \$187,374.04

RECEIPTS

GRANTS	\$1,747.70	
COMMUNITY FOUNDATION	10,000.00	
VOIDS	41,486.71	
INTEREST	2,738.16	
PROBATION	125,111.03	
MISCELLANEOUS	2,326.70	183,410.30
		<u>\$370,784.34</u>

DISBURSEMENTS

PAYROLL/SOCIAL SECURITY	\$54,613.58	
GRANTS	0.00	
VEHICLES & GAS/OIL	48,004.26	
COMPUTERS/EQUIPMENT/SUPPLIES	12,805.78	
TRAVEL	0.00	
POSTAGE	0.00	
PROFESSIONAL SERVICES	33,783.03	
DUES	720.00	
WRONG ACCOUNT	28,776.09	
CONFERENCE	5,125.15	
MISC OFFICE	2,874.99	
FAMILY SERVICES	0.00	
ADMIN COSTS	0.00	
VOIDS	13,329.71	\$200,032.59
		<u>\$200,032.59</u>

BALANCE - DECEMBER 31, 2024 \$170,751.75

PRISON COMMISSARY FUND 07

BALANCE JANUARY 1, 2024 \$89,834.40

RECEIPTS

DEPOSITS	73,948.69	
VOIDS	\$12.00	\$73,960.69
		<u>\$163,795.09</u>

DISBURSEMENTS

COMPUTER SOFTWARE EQUIPMENT	16,445.04	
SUPPLIES	41,335.69	
TV,MEDICAL, INMATE CLOTHING, HAIR CUTS	16,169.91	
VOIDS	0.00	73,950.64
		<u>73,950.64</u>

BALANCE DECEMBER 31, 2024 \$89,844.45

ACT 13 MARCELLUS BRIDGE FUND 08

JANUARY 1, 2024 \$203,230.55

RECEIPTS

DEPOSITS	\$45,693.05	
VOID	\$0.00	45,693.05
		<u>248923.60</u>

DISBURSEMENT

ELDRED	54,000.00	
TIDIOUTE BOROUGH	0.00	
VOIDS	\$0.00	\$54,000.00
		<u>\$54,000.00</u>

DECEMBER 31, 2024 \$194,923.60

ACT 13 MARCELLUS LEGACY OPEN SPACE FUND 10

JANUARY 1, 2024		\$88,798.83
RECEIPTS		
PA COMMONWEALTH ACT 13	\$27,541.96	
VOID	\$30,000.00	57,541.96
		<u>146340.79</u>
DISBURSEMENT		
SERVICE AGREEMENTS	\$51,356.57	
VOID	\$30,000.00	
WRONG ACCOUNT	\$30,000.00	\$111,356.57
		<u>146340.79</u>
DECEMBER 31, 2024		<u><u>\$34,984.22</u></u>

SMALL COMMUNITIES - FUND 12

BALANCE - JANUARY 1, 2024		\$64,391.96
RECEIPTS		
HUD	0.00	
VOIDS	0.00	
TRANSFER FROM GENERAL FUND	0.00	
COMMONWEALTH	0.00	
CDBG	349,901.91	\$349,901.91
		<u>414,293.87</u>
DISBURSEMENTS		
STORMWATER PROJECT	\$0.00	
LEGAL FEES	338,708.19	
RECONSTRUCTION	0.00	
SURVEY	0.00	
CDBG EXPENCE	0.00	
VOIDS	9,625.00	348,333.19
		<u>348,333.19</u>
BALANCE - DECEMBER 31, 2024		<u><u>\$65,960.68</u></u>

HOTEL TAX FUND-15

BALANCE - JANUARY 1, 2024		\$30,923.03
RECEIPTS		
ALL INCOME	282,622.22	
VOIDS	0.00	282,622.22
		<u>\$313,545.25</u>
DISBURSEMENTS		
WC COMMISSIONERS	\$10,732.15	
WC VISITORS BUREAU	\$261,835.75	
VOIDS	0.00	272,567.90
		<u>272,567.90</u>
BALANCE - DECEMBER 31, 2024		<u><u>\$40,977.35</u></u>

WARREN COUNTY HOUSING TRUST FUND - FUND 16

BALANCE - JANUARY 1, 2024		\$36,719.32
RECEIPTS		
DEPOSIT	\$25,955.50	
INTEREST	0.00	25,955.50
		<u>\$62,674.82</u>
DISBURSEMENTS		
VOIDS & DISBURSEMENTS	\$0.00	
EOC	\$19,350.00	19,350.00
		<u>19,350.00</u>
BALANCE - DECEMBER 31, 2024		<u><u>\$43,324.82</u></u>

PROTHONOTARY AUTOMATION FEES FUND 18

BALANCE - JANUARY 1, 2024		\$2,734.18
RECEIPTS		
FEES	\$8,183.33	
VOIDS	0.00	
TRANSFERS	0.00	8,183.33
		<u>\$10,917.51</u>
DISBURSEMENTS		
PIRRELLO	\$1,954.51	
NATIONAL PRINTING	282.70	
FEES	0.00	
CLERK OF COURTS	0.00	
VOIDS	0.00	2,237.21
		<u>\$8,680.30</u>
BALANCE - DECEMBER 31, 2024		<u>\$8,680.30</u>

COUNTY RECORDS IMPROVEMENT FUND 19

BALANCE - JANUARY 1, 2024		\$23,989.65
RECEIPTS		
RECORDING FEES	\$6,684.00	
INTEREST	0.00	6,684.00
		<u>\$30,673.65</u>
DISBURSEMENTS		
SCAN TEK	0.00	0.00
		<u>0.00</u>
BALANCE - DECEMBER 31, 2024		<u>\$30,673.65</u>

EMERGENCY MANAGEMENT AGENCY FUND 20

BALANCE - JANUARY 1, 2024		(\$82,656.66)
RECEIPTS		
CHEMICAL FEES	16,025.00	
EMPG GRANT MONEY	50,199.00	
HAZMAT PLANNING AND RESPONSE	7,979.95	
HMRG GRANT	8,867.00	
VOIDS	226.55	\$83,297.50
		<u>\$640.84</u>
DISBURSEMENTS		
ADVERTISING	109.63	
EQUIPMENT	3,143.18	
VEHICLE FUEL AND REPAIR	5,483.72	
LEPC CONFERENCE, RESPONSE	13,709.90	
MAINTENANCE	0.00	
COMPUTER, DUES, POSTAGE	0.00	
TRAVEL	1,327.41	
OFFICE SUPPLIES	1,506.29	
PROFESSIONAL AGREEMENTS	67,516.58	
PAYROLL	63,004.29	
LEPC MAIN., FUEL, SUPPLIES	4,421.83	
TELEPHONE & IT	2,045.74	
VOID	226.55	162,495.12
		<u>\$162,495.12</u>
BALANCE - DECEMBER 31, 2024		<u>(\$161,854.28)</u>

ERAP (EMERGENCY RENTAL ASSISTANCE) FUND 23

BALANCE - JANUARY 1, 2024		\$153,084.34
RECEIPTS		
DEPOSIT	\$0.00	
VOIDS	\$0.00	
INTEREST	1,166.41	1,166.41
		<u>\$154,250.75</u>
DISBURSEMENTS		
EOC	76,542.17	
HUMAN SERVICES	0.00	
VOIDS	0.00	76,542.17
		<u>\$77,708.58</u>

AMERICAN RESCUE FUND 24

BALANCE - JANUARY 1, 2024		\$2,804,465.73
RECEIPTS		
DEPOSIT	\$1,174.39	
VOIDS	\$381,124.28	
INTEREST	15,142.09	397,440.76
		<u>\$3,201,906.49</u>
DISBURSEMENTS		
PAY ROLL	1,750,000.00	
CAPITAL INV.	78,955.00	
GOV. SERVICE	536,312.88	
WARREN COUNTY DEV.	1,848.75	
PUBLIC HEALTH	0.00	
TRACING	0.00	
BROADBAND	16,462.50	
MAINTENANCE	188.54	
FORD OFFICE TECH	131.05	
VOIDS	381,124.28	2,765,023.00
		<u>\$436,883.49</u>

JEFFERSON DEFREES FUND 26 (RESTRICTED)

BALANCE - JANUARY 1, 2024		\$13,332.22
RECIEPTS		
DEPOSIT	1900.00	
INTEREST	0.00	
VOIDS	75.00	1975.00
		<u>\$15,307.22</u>
DISBURSEMENTS		
SERVICE GRANTS	1,155.90	
PROJECTS	754.89	
TO FIX CLAIM ON CASH	7,673.05	
ADVERTISING	645.00	
VOIDS	75.00	10,303.84
		<u>\$5,003.38</u>

OPIOID ABATEMENT FUND 27

BALANCE JANUARY 1, 2024		\$170,214.36
RECEIPTS		
DEPOSIT	355,849.95	
VOIDS	10,407.81	
INTEREST	2,297.32	368,555.08
		<hr/>
DISBURSEMENT		
VOIDS	10,407.81	
PROFESSIONAL AGREEMENTS	48,729.96	59,137.77
		<hr/>
BALANCE - DECEMBER 31, 2024		<u>\$479,631.67</u>

STATE FUNDS

BALANCE - JANUARY 1, 2024		\$7,524.78
RECEIPTS		
DEPOSITS	114,929.86	
VOIDS	0.00	114,929.86
		<hr/>
		\$122,454.64
DISBURSEMENTS		
DEPT OF AGRICULTURE	30,314.00	
COUNTY COMMISSIONS	8,762.30	
PA GAME COMMISSION	25,962.33	
PA FISH COMMISSION	7,324.63	
BOAT	0.00	
MISCELLANEOUS (WRONG ACCT.)	40,916.08	\$113,279.34
		<hr/>
BALANCE - DECEMBER 31, 2024		<u>\$9,175.30</u>

HUMAN SERVICES CHECKING ACCOUNTS
BALANCES AS OF DECEMBER 31, 2024

GENERAL ACCOUNT	\$596,708.42
MENTAL HEALTH	\$1,774,267.84
INTELLECTUAL DISABILITIES	\$1,061,039.81
DRUG & ALCOHOL	\$55,381.18
EARLY INTERVENTION	\$154,353.12
HUMAN SERVICES DEVELOPMENT FUND	\$13,994.12
CHILDREN & YOUTH	\$611,667.13
CHILDREN & YOUTH SPECIAL GRANTS	\$59,842.51

DISTRICT JUSTICES OF WARREN COUNTY
ANNUAL STATEMENT JANUARY 1, 2024 - DECEMBER 31, 2024

<u>INCOME</u>		
ZYDONIK-WARREN	\$55,968.47	
BAUER-CONEWANGO	39,510.12	
WOODIN - YOUNGSVILLE	42,405.25	\$137,883.84
		<hr/>

EXPENSES

OFFICE SUPPLIES	16,612.45	
TELEPHONE	5,911.79	
TRAVEL/SEMINARS	1,982.51	
POSTAGE	24,757.15	
UTILITIES	0.00	
INSURANCE- BONDING	475.00	
MAINTENANCE & REPAIRS	3,040.23	
LEASES	38,787.66	
CONSTABLE COSTS	2,980.68	
SALARIES - ZYDONIK	55,665.56	
SALARIES - BAUER	69,991.05	
SALARIES - WOODIN	69,084.71	289,288.79
		<hr/>

DISTRICT JUSTICES NET LOSS FOR 2024 (\$151,404.95)

SHERIFF EXECUTION

BALANCE - JANUARY 1, 2024 \$58,736.10

RECEIPTS

DEPOSITS	\$225,446.44	
SERVICE CHARGE	\$0.00	
VOID CHECKS	4,936.05	230,382.49
		<hr/>
		\$289,118.59

DISBURSEMENTS

REGISTER & RECORDER	\$2,810.75	
ASSESSMENT	150.00	
TREASURER	62,697.13	
TAX CLAIM	9,119.82	
PCCD	16,180.00	
WARREN TIMES OBSERVER	0.00	
REM ABSTRACT	2,750.00	
LAWYERS	144,816.77	
NOTARY	4,885.00	
COMMONWEALTH OF PA	2,648.00	
SUGAR GROVE SEWER	9,532.29	
BANK CHARGES	50.00	
MISCELLANEOUS & SHERIFF	325.00	255,964.76
		<hr/>

BALANCE - DECEMBER 31, 2024 \$33,153.83

SHERIFF EMPLOYEE ACCT.

January 1, 2024 \$14,233.99

RECEIPTS

DEPOSIT	0.00	
TRANSFER	0.00	
INTEREST	7.94	7.94
		<hr/>
		\$14,241.93

DISTRIBUTION

TRANSFER TO AVOID DORMANT ACCT.	2.00	
SCHOLAR SHIPS & DONATIONS	50.00	52
		<hr/>

December 31, 2024 \$14,189.93

SHERIFFS APPEARANCE ACCOUNT

BALANCE - JANUARY 1, 2024 \$3,469.69

RECEIPTS

DEPOSITS	64,722.26	
PA SCDU	0.00	
VOIDS	131.62	
MISC	0.00	
INTEREST	\$1.21	64,855.09
		<hr/>
		\$68,324.78

DISBURSEMENTS

ATTORNEYS	\$5,137.59	
VARIOUS COUNTY SHERIFFS	15,817.04	
NOTARY	0.00	
WARREN COUNTY TREASURER	43,775.35	
TRANSFER FEES	0.00	
MISCELLANEOUS	0.00	64,729.98
		<hr/>

BALANCE - DECEMBER 31, 2024 \$3,594.80

TAX CLAIM BUREAU

BALANCE - JANUARY 1, 2024 \$436,690.29

RECEIPTS

COUNTY	\$949,047.67	
COST	275,757.76	
COMMISSIONS	187,908.14	
SCHOOL	2,160,575.17	
ROAD	460,602.39	
OVERPAYMENT OF TAXES	1,382.97	
INTEREST	0.00	
UPSET SALES	445,871.78	
REPOSITORY SALE	11,046.75	
JUDICIAL SALE	5,827.75	
CLEAN & GREEN TAX	706.63	
REDEPOSITED BOUNCED CHECKS	0.00	
MISC ADJUSTMENTS	3,502.44	<u>4,502,229.45</u>
		<u>\$4,938,919.74</u>

DISBURSEMENTS

COUNTY	\$1,413,859.28	
SCHOOL	2,114,003.00	
ROAD	492,725.67	
OVERPAYMENT OF TAXES	1,276.47	
UPSET SALE	224,003.12	
JUDICIAL SALE	59,390.30	
REPOSITORY	5,827.75	
CLEAN & GREEN FEES	706.63	
BANK SERVICE CHARGES	0.00	
BOUNCED CHECKS	1,879.91	
MISC ADJ.	0.00	<u>4,313,672.13</u>

BALANCE - DECEMBER 31, 2024 \$625,247.61

RESERVE ACCOUNT

BALANCE JANUARY 1, 2024 \$1,789,917.00

RECEIPTS

DEPOSIT	\$1,650,000.00	
VOID	\$0.00	
INTEREST	\$27,472.59	<u>\$1,677,472.59</u>
		<u>\$3,467,389.59</u>

DISBURSEMENT

DISBURSEMENT	\$2,450,060.00	
VOID	\$0.00	
LOAN TO PAY COUNTY BILLS	\$0.00	<u>\$2,450,060.00</u>

BALANCE DECEMBER 31, 2024 \$1,017,329.59

SHERIFF SPECIAL ACCT.

January 1, 2024 \$30,531.83

RECEIPTS

INTEREST	0	
VOIDS	0	
DONATIONS	14,978.00	<u>14,978.00</u>
		<u>\$45,509.83</u>

DISTRIBUTION

DUI ADVERTISING	0.00	
ITEMS FOR OLLIE & RAFFLES	5,816.35	
TRAINING	0.00	<u>5,816.35</u>

December 31, 2024 \$39,693.48

RESTITUTION/FINES & COSTS

BALANCE - JANUARAY 1, 2024 \$69,740.95

RECEIPTS

MISC	813.99	
FINES	203,429.94	
COSTS/FEES	699,175.78	
RESTITUTION	174,351.42	
ADJUSTMENTS	100.15	1,077,871.28
		<u>1,147,612.23</u>

DISBURSEMENTS

RESTITUTION	\$160,162.33	
ADJUSTMENTS	0.00	
FAMILY SERVICES	1,177.27	
AUTOMATION FEES	2.99	
JUVENILE RESTITUTION	2,591.35	
PA DEPT OF REVENUE	177,501.15	
HUMAN SERVICES	38.69	
WARREN COUNTY	536,868.12	
WARREN BORO	11,128.61	
WARREN CITY	1,493.46	
CLERK OF COURTS	1,520.51	
JUVENILE PROBATION	1,580.63	
PROTHONOTARY	8,049.63	
WC SCHOOL	0.00	
SHERIFF	13,091.59	
DUI	125,111.03	
TOWNSHIPS & BOROS	12,586.25	1,052,903.61
		<u>1,052,903.61</u>

ENDING BALANCE DECEMBER 31, 2024 \$94,708.62

COUNSELING FUND/ ORPHANS COURT

BALANCE JANUARY 1, 2024 \$17,219.13

RECEIPTS

DEPOSITS	750.00	
INTEREST	9.07	759.07
		<u>\$17,978.20</u>

DISBURSEMENT	0.00	0.00
		<u>0.00</u>

BALANCE DECEMBER 31, 2024 \$17,978.20

RECORDER OF DEEDS IMPROVEMENT

BALANCE JANUARY 1, 2024 \$128,590.71

RECIEPTS

DEPOSIT	31944	
INTEREST	1593.33	33537.33
		<u>\$162,128.04</u>

DISBURSEMENT

OFFICE SUPPLY	6988.55	
COMPUTER	5341.55	
SCANNING	108,939.82	121,269.92
		<u>121,269.92</u>

BALANCE DECEMBER 31, 2024 \$40,858.12

REGISTER & RECORDER

BALANCE - JANUARY 1, 2024 \$159,418.26

RECEIPTS

AFFORDABLE HOUSING	26,438.50	
ESCROW	4,337.50	
COPIES	14,919.89	
INHERITANCE TAX	4,095,456.91	
ORPHANS COURT	11,690.00	
RT TAX	2,569,363.23	
RECORDS IMPROVEMENT	17,185.00	
RECORDER OF DEEDS	31,087.50	
REGISTER OF WILLS	34,888.00	
STATE TAX	134,951.50	
COMMISSIONS	70,470.81	
BLIGHTED	27,930.00	
MARRIAGE FEES	4,018.00	
MISC & VOIDS	1,926.66	7,044,663.50
		<u>\$7,204,081.76</u>

DISBURSEMENTS

RT TAX TO STATE	\$1,253,925.32	
RECORDER OF DEEDS	135,306.94	
ORPHANS COURT	14,404.75	
TOWNSHIPS	620,378.21	
RECORD IMPROVEMENT	10,176.00	
BLIGHTED	24,360.00	
AFFORDABLE HOUSING	23,598.00	
SCHOOLS	618,676.16	
WARREN COMMISSIONERS	209,936.56	
SERVICE CHARGES	1,367.42	
COMMISSION - COUNTY FOR INHERITANCE TAX	32,469.26	
MISC, VOIDS, REFUND	31,998.29	
INHERITANCE TAX TO STATE	4,052,689.92	7,029,286.83
		<u>\$7,029,286.83</u>

BALANCE - DECEMBER 31, 2024 \$174,794.93

JAIL COMMISSARY

BALANCE - JANUARY 1, 2024 \$54,417.88

RECEIPTS

DEPOSITS	\$442,933.76	
DSI	\$0.00	
VOIDS	\$28,134.42	
INTEREST/ADDITION	347.00	471,415.18
		<u>\$525,833.06</u>

DISBURSEMENTS

JAIL ADMIN REVENUE TO COMMISSIONERS	\$142,262.13	
VOID	\$24,935.18	
OASIS MANAGEMENT SYSTEMS INC	\$123,143.29	
ITI TELEPHONE	2,067.00	
INMATE FINANCIAL	53,863.77	
PRISON COMMISSIONS TO WC COMMISSIONERS	73,948.69	
EMAIL FEE/COMMISSION SETTLEMENT	10,251.58	
IC SOLUTIONS (PHONE DEBIT TIME)	28,618.16	
BANK FEES	326.41	
COLLECTIONS	15,738.25	
TRINITY	2,421.40	
NUMI DEBITS	0.00	477,575.86
		<u>\$477,575.86</u>

BALANCE - DECEMBER 31, 2024 \$48,257.20

WARREN COUNTY EMPLOYEES PENSION PLAN
STATEMENT OF CHANGES IN ASSETS

COST BALANCE - JANUARY 1, 2024		\$40,432,607.00
ADDITIONS		
MEMBER CONTRIBUTION	\$968,556.00	
COUNTY CONTRIBUTION	587,493.00	
INVESTMENT INCOME:		
INTEREST AND DIVIDENDS	1,006,009.00	
	0.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF I	2,742,744.00	
INVESTMENT EXPENSE	(69,081.00)	
OTHER CASH ACTIVITY	0.00	
		<u>5,235,721.00</u>
		\$45,668,328.00
DELETIONS		
BENEFITS	\$3,169,585.00	
ADMINISTRATIVE EXPENSES	40,260.00	
REFUND OF CONTRIBUTIONS	0.00	
DEATH BENEFITS	0.00	
NET INCREASE(DECREASE) IN ASSETS		<u>3,209,845.00</u>
NET ASSETS- DECEMBER 31, 2024		<u>\$42,458,483.00</u>

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

ASSETS

CASH & SHORT TERM INVESTMENTS		1,710,651.04
RECEIVABLES		\$0.00
INVESTMENTS:		
US GOVERNMENT OBLIGATIONS	\$0.00	
EQUITY FUNDS	15,422,742.08	
COMMON STOCKS	9,813,454.51	
FOREIGN STOCK	1,773,336.89	
OTHER FIXED INCOME(NON-RATED)	11,591,812.31	
ACCRUED INCOME	42,321.19	
ASSET BACKED	0.00	
REFUNDS PAYABLE & OTHER	2,104,164.89	
		<u>40,747,831.87</u>
		\$42,458,482.91

LIABILITIES

RETIRE MEMBERS RESERVE ACCOUNT	\$23,718,592.00	
MEMBERS ANNUITY RESERVE ACCOUNT	10,613,933.00	
FUTURE BENEFIT ACCRUALS	5,741,632.00	
VESTED PLAN BENEFITS	5,381,553.00	
NON-VESTED PLAN BENEFITS	393,966.00	
TERMINATED VESTED BENEFITS	1,792,635.00	
		<u>47,642,311.00</u>
FUND BALANCE		<u>(5,183,828.09)</u>
TOTAL LIABILITIES & FUND BALANCE		<u>\$ 42,458,482.91</u>

PROTHONOTARY ESCROW

BALANCE - JANUARY 1, 2024		\$63,303.22
RECEIPTS		
ESCROW PAID IN	\$6,403.75	
BAIL MONEY	\$50,000.00	
INTEREST	69.18	56,472.93
		<u>\$119,776.15</u>
DISBURSEMENTS		
LAWYER	\$5,410.00	
SERVICE FEES	\$30.00	
BAIL MONEY	\$50,000.00	
BEAVER REPORTING	3,350.00	58,790.00
		<u>\$60,986.15</u>

PROTHONOTARY CHECKING

BALANCE - JANUARY 1, 2024		\$10,030.18
RECEIPTS		
DEPOSITS	\$109,165.39	
REFUND OF BANK FEES	\$0.00	
MISC- VOIDS	0.00	
TRANSFER IN	0.00	
INTEREST	0.00	109,165.39
		<u>\$119,195.57</u>
DISBURSEMENTS		
TREASURER	\$72,931.39	
PA. DEPT REVENUE	25,155.53	
AOPC	597.60	
BAR ASSOCIATION	1,810.00	
SHERIFF DEPT.	3,881.52	
AUTOMATION FEES	5,839.33	
INTEREST WITHHOLDING	0.00	
BANK FEE AND MISC	270.62	
MISC & TRANSFER OUT & COURT ADMIN	175.00	110,660.99
		<u>\$8,534.58</u>

CLERK OF COURTS ESCROW

BALANCE - JANUARY 1, 2024		\$52,350.39
RECEIPTS		
BAIL	\$1,025.00	
INTEREST	0.00	
TRANSFER	0.00	1,025.00
		<u>\$53,375.39</u>
DISBURSEMENTS		
BAIL	\$10,000.00	
BANK SERVICE FEES	\$0.00	
COLLECTIONS	0.00	
INTEREST	0.00	10,000.00
		<u>\$43,375.39</u>

HUMAN SERVICES ACCOUNTS
 FISCAL YEAR - JULY 1, 2023 TO JUNE 30, 2024

MENTAL HEALTH PROGRAM

BALANCE - JULY 1, 2023		\$1,258,203.12
RECEIPTS		
FEDERAL	\$288,802.00	
STATE	763,537.00	
COUNTY	79,524.38	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	1,773,364.19	2,905,227.57
		\$4,163,430.69
DISBURSEMENTS		3,120,350.84
BALANCE - JUNE 30, 2024		\$1,043,079.85

INTELLECTUAL DISABILITIES

BALANCE - JULY 1, 2023		\$691,035.95
RECEIPTS		
FEDERAL	\$250,135.00	
STATE	1,044,580.00	
COUNTY	38,629.83	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	388,822.24	1,722,167.07
		\$2,413,203.02
DISBURSEMENTS		1,795,369.78
BALANCE - JUNE 30, 2024		\$617,833.24

DRUG & ALCOHOL PROGRAM

BALANCE - JULY 1, 2023		\$101,624.00
RECEIPTS		
FEDERAL	\$295,309.79	
STATE	437,519.00	
COUNTY	14,785.04	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	155,955.44	903,569.27
		\$1,005,193.27
DISBURSEMENTS		974,874.50
BALANCE - JUNE 30, 2024		\$30,318.77

HUMAN SERVICE DEVELOPMENT FUND

BALANCE - JULY 1, 2023		\$15,098.13
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	220.64	50,220.64
		<u>\$65,318.77</u>
DISBURSEMENTS		<u>56,879.25</u>
x BALANCE - JUNE 30, 2024		<u><u>\$8,439.52</u></u>

WARREN COUNTY CHILDREN & YOUTH

BALANCE - JULY 1, 2023		\$132,099.48
RECEIPTS		
FEDERAL	\$840,093.63	
STATE	2,537,031.00	
COUNTY	764,585.84	
DHS INTER-PROGRAM	35,020.97	
NON-GOVERNMENTAL	41,380.28	4,218,111.72
		<u>\$4,350,211.20</u>
DISBURSEMENTS		<u>4,103,310.28</u>
BALANCE - JUNE 30, 2024		<u><u>\$246,900.92</u></u>

HUMAN SERVICES SPECIAL GRANTS

BALANCE - JULY 1, 2023		\$12,913.89
RECEIPTS		
FEDERAL	\$47,850.36	
STATE	561,907.49	
COUNTY	71,485.30	
DHS INTER-PROGRAM	8,798.15	
NON-GOVERNMENTAL	907.36	690,948.66
		<u>\$703,862.55</u>
DISBURSEMENTS		<u>685,208.81</u>
BALANCE - JUNE 30, 2024		<u><u>\$18,653.74</u></u>

EARLY INTERVENTION

BALANCE - JULY 1, 2023		\$100,194.14
RECEIPTS		
FEDERAL	\$106,791.00	
STATE	536,921.00	
COUNTY	40,171.98	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	68,972.44	752,856.42
		<u>\$853,050.56</u>
DISBURSEMENTS		<u>740,377.17</u>
BALANCE - JUNE 30, 2024		<u><u>\$112,673.39</u></u>

HUMAN SERVICES GENERAL ACCOUNT

BALANCE - JULY 1, 2023		\$423,828.49
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	1,137,510.27	
DHS INTERPROGRAM	5,458,595.29	
NON-GOVERNMENT	93,792.72	6,689,898.28
		<u>\$7,113,726.77</u>
DISBURSEMENTS		6,837,437.60
BALANCE - JUNE 30, 2024		<u><u>\$276,289.17</u></u>

WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS

WALTER V. HODGES FUND

BALANCE - JANUARY 1, 2024 \$92,758.15

RECEIPTS

INTEREST/ DIVIDENDS	\$2,689.55	
CAPITAL GAIN	\$552.11	
DEPOSITS	\$0.00	\$3,241.66
		<u>\$95,999.81</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$822.43	
CAPITAL LOSS	\$0.00	\$822.43
		<u>\$822.43</u>

BALANCE DECEMBER 31,2024 (COST) \$95,177.38

UNREALIZED GAIN (LOSS) \$8,080.59

BALANCE DECEMBER 31, 2024 (MARKET) \$103,257.97

PRINCIPAL	\$92,758.15
INCOME	\$10,499.82

ROUSE ROAD FUND

BALANCE JANUARY 1, 2024 \$106,752.05

RECEIPTS

INTEREST/DIVIDENDS	\$3,108.00	
CAPITAL GAIN	\$759.55	
DEPOSITS	\$0.00	\$3,867.55
		<u>\$110,619.60</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$947.25	
CAPITAL LOSS	\$0.00	\$947.25
		<u>\$947.25</u>

BALANCE DECEMBER 31,2024 (COST) \$109,672.35

UNREALIZED GAIN (LOSS) \$9,495.33

BALANCE DECEMBER 31, 2024 (MARKET) \$119,167.68

PRINCIPAL	\$106,752.05
INCOME	\$12,415.63

ROUSE POOR FUND

BALANCE JANUARY 1, 2024		<u>\$1,378,712.03</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$39,971.31	
CAPITAL GAIN	\$9,706.06	
DEPOSITS	\$0.00	<u>\$49,677.37</u>
		\$1,428,389.40
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$10,594.00	
FIDUCIARY FEES	\$12,190.53	
CAPITAL LOSS	\$0.00	<u>\$22,784.53</u>
BALANCE DECEMBER 31,2024 (COST)		\$1,405,604.87
UNREALIZED GAIN (LOSS)		<u>\$122,452.13</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$1,528,057.00</u>
PRINCIPAL	\$1,378,712.03	
INCOME	\$149,344.97	

MARY LOUISE AVERILL FUND

BALANCE JANUARY 1, 2024		<u>\$14,326.08</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$415.39	
CAPITAL GAIN	\$85.28	
DEPOSITS	\$0.00	<u>\$500.67</u>
		\$14,826.75
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$127.01	
CAPITAL LOSS	\$0.00	<u>\$127.01</u>
BALANCE DECEMBER 31,2024 (COST)		\$14,699.74
UNREALIZED GAIN (LOSS)		<u>\$1,248.01</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$15,947.75</u>
PRINCIPAL	\$14,326.08	
INCOME	\$1,621.67	

OTTO G. KNOPF FUND

BALANCE JANUARY 1, 2024		<u>\$75,073.67</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,176.79	
CAPITAL GAIN	\$446.85	
DEPOSITS	\$0.00	\$2,623.64
		<u>\$77,697.31</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$665.63	
CAPITAL LOSS	\$0.00	\$665.63
		<u>\$77,031.68</u>
BALANCE DECEMBER 31,2024 (COST)		\$77,031.68
UNREALIZED GAIN (LOSS)		<u>\$6,540.02</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$83,571.70</u>
PRINCIPAL	\$75,073.67	
INCOME	\$8,498.03	

LEVI SMITH FUND

BALANCE JANUARY 1, 2024		<u>\$61,158.13</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,773.29	
CAPITAL GAIN	\$364.02	
DEPOSITS	\$0.00	\$2,137.31
		<u>\$63,295.44</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$542.26	
CAPITAL LOSS	\$0.00	\$542.26
		<u>\$62,753.18</u>
BALANCE DECEMBER 31,2024 (COST)		\$62,753.18
UNREALIZED GAIN (LOSS)		<u>\$5,327.78</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$68,080.96</u>
PRINCIPAL	\$61,158.13	
INCOME	\$6,922.83	

OTIS F. HOFFMAN FUND

BALANCE JANUARY 1, 2024		<u>\$1,040,371.02</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$29,568.44	
CAPITAL GAIN	\$5,870.88	
DEPOSITS	\$13,901.61	<u>\$49,340.93</u>
		\$1,089,711.95
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$54,026.60	
FIDUCIARY FEES	\$9,062.59	
CAPITAL LOSS	\$0.00	<u>\$63,089.19</u>
BALANCE DECEMBER 31,2024 (COST)		\$1,026,622.76
UNREALIZED GAIN (LOSS)		\$90,023.43
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$1,116,646.19</u>
PRINCIPAL	\$1,040,371.02	
INCOME	\$76,275.17	

EZRA TRIM FUND

BALANCE JANUARY 1, 2024		<u>\$104,504.31</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,952.79	
CAPITAL GAIN	\$597.51	
DEPOSITS	\$0.00	<u>\$3,550.30</u>
		\$108,054.61
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$3,000.00	
FIDUCIARY FEES	\$903.55	
CAPITAL LOSS	\$0.00	<u>\$3,903.55</u>
BALANCE DECEMBER 31,2024 (COST)		\$104,151.06
UNREALIZED GAIN (LOSS)		<u>\$8,928.67</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$113,079.73</u>
PRINCIPAL	\$104,504.31	
INCOME	\$8,575.42	

JH DEFREES DISCRETIONARY FUND

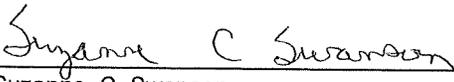
BALANCE JANUARY 1, 2024		<u>\$106,614.65</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,962.41	
CAPITAL GAINS	\$593.73	
DEPOSITS	\$0.00	\$3,556.14
		<u>\$110,170.79</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$5,000.00	
FIDUCIARY FEES	\$906.91	
CAPITAL LOSS	\$0.00	\$5,906.91
		<u>\$104,263.88</u>
BALANCE DECEMBER 31, 2024 (COST)		\$104,263.88
<i>UNREALIZED GAIN (LOSS)</i>		<u>\$8,995.70</u>
BALANCE DECEMBER 31, 2024 (MARKET)		<u>\$113,259.58</u>
PRINCIPAL	\$106,614.65	
INCOME	\$6,644.93	

WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2024

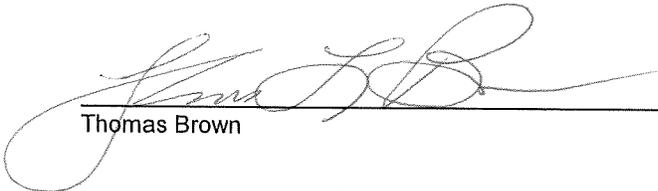
TO: The Honorable Maureen A. Skerda, President Judge of the Court of Common Pleas,
of the County of Warren, Pennsylvania 16365

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, 2025 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



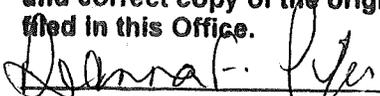
Heleena A. Swanson

Sworn and Subscribed before me

This day of November 19 2025

DATE: 11-19-25

I hereby certify this document to be a true and correct copy of the original Report filed in this Office.

 _____, Deputy

My Commission Expires on the
First Monday of January, 2026