

2017  
COUNTY OF ELK  
AUDITORS' SETTLEMENT



OUR STRENGTH  
YOUR NUMBERS

**COUNTY OF ELK**  
**Elected Officials**

**59<sup>TH</sup> JUDICIAL DISTRICT PRESIDENT JUDGE**

Honorable Richard A. Masson

**COUNTY COMMISSIONERS**

Janis E. Kemmer  
Daniel R. Freeburg  
Matthew G. Quesenberry

**DISTRICT ATTORNEY**

Shawn T. McMahon

**SHERIFF**

W. Todd Caltagarone

**COUNTY CORONER**

Michelle Muccio

**DISTRICT JUSTICES**

Mark S. Jacob  
James L. Martin

**TREASURER**

Peggy B. Schneider

**RECORDER OF DEEDS AND REGISTER OF WILLS**

P. W. Weidenboerner

**PROTHONOTARY AND CLERK OF COURTS**

Susanne Straub Schneider

**COUNTY AUDITORS**

Siobhan Voss  
Beth Bagley  
Kathy McMahon

# 2017 Table of Contents

## GENERAL AND RELATED FUNDS AND REPORTS

❖ General Fund Beginning Balance Sheet	1
❖ General Fund Report	2-13
❖ General Fund Ending Balance Sheet	14
❖ General Fund Summary	15
❖ Payroll Fund	16
❖ Employees' Payroll Deductions Report	17
❖ Employees' Retirement Fund	18

## DEBT RELATED FUNDS AND REPORTS

❖ 2010 Series B Recovery Zone Economic Development Bond	19
❖ 2010 Series A General Obligation Bond Paying Agent	20
❖ Debt Fund	21

## CAPITAL PROJECT FUNDS AND REPORTS

❖ Courthouse Construction Fund	22
--------------------------------	----

## SPECIAL REVENUE FUNDS AND REPORTS

❖ Affordable Housing Fund	23
❖ Grants:	
○ Community Development Block Grants Multi-Fund	24-27
○ Federal Social Services	28
○ Human Services	29
○ Multiple Housing Access	30
○ Transportation	31
❖ Children and Youth Special Account	32
❖ County Record Improvement	33
❖ Domestic Relations IV-D	34
❖ DUI/Corrections	35
❖ DUI/Drug and Alcohol	36
❖ Emergency 911 Wireless	37
❖ Hazardous Material Response	38
❖ Hotel Tax Fund	39
❖ Housing Rehabilitation Program	40
❖ Liquid Fuel Tax Fund	41
❖ Liquid Fuel Act 44	42
❖ National Forest Fund	
○ National Forest Fund-2013 Allotment	43
○ National Forest Fund Distribution Report	44
○ National Forest Fund Title III Report	45
○ County of Elk Conservation and Natural Resources Grant Fund	46
❖ Northern Tier Regional Telecommunications Project	47
❖ P.O.S.T.S. Program	48
❖ Solid Waste Authority Administration	49
❖ Substance Abuse	50
❖ Supervision Fee Fund	51
❖ SWA Recycling Building Fund	52
❖ Treatment Court	53
❖ Weapons of Mass Destruction	54
❖ Work Release	55



# 2017 Table of Contents

## ROW OFFICE FUNDS

❖ District Courts	
○ District Justice James L. Martin	56
○ District Justice Mark S. Jacob	57
❖ Prothonotary	58
❖ Prothonotary Automation Fund	59
❖ Prothonotary Escrow Account	60
❖ Recorder of Deeds	61
❖ Recorder of Deeds Record Improvement Fund	62
❖ Recorder's Automation and Technology	63
❖ Register of Wills and Clerk of the Orphans Court	64
❖ Sheriff's Office	65
❖ Sheriff's Office Community Programs	66
❖ Sheriff's Office License to Carry Modernization Escrow	67
❖ Sheriff's Office Firearms License Validation System Escrow	68
❖ Sheriff's Office Special Surcharge Escrow (DSTA)	69
❖ Sheriff's Office PFA Surcharge Account	70
❖ Treasurer-Agent for Licenses	71

## OTHER FUNDS

❖ Adoption Counseling Fee	72
❖ Cooperative Extension Service	73
❖ Dirt and Gravel Road Program	74
❖ Inmate Booking Fee	75
❖ Prisoners' Incentive Account	76
❖ Probation and Parole Department	77
❖ Probation and Parole Juvenile Restitution	78
❖ Probation and Parole Juvenile Probation	79
❖ Soil and Water Conservation	80

## TAX RELATED FUNDS AND REPORTS

❖ Tax Statement	81-82
❖ Tax Collectors' Accounts	
○ County Taxes Collected in 2016	83
○ County Taxes Outstanding at Year End	84
○ Tax Collectors' Summary	85
❖ Tax Claim Bureau Fund	86

## CONTINGENT LIABILITIES AND REPORTS

❖ Elk County Industrial Development Authority's Bond Issue-Series of 2010	87
○ Amortization Schedule Series of 2010	88
○ Repayment History Series of 2010	89

## MISCELLANEOUS AUDIT

❖ Act 13 Highway/Bridge Improvement	90
❖ Assessment Office	91
❖ Gas Task Force Fund	92
❖ Gas Well Impact Fee	93
❖ Growing Greener Projects	94
❖ Marcellus Legacy	95
❖ PHFA-Phare Grant	96
❖ Repository Inspection	97

## AUDITORS STATEMENT

❖ Auditors' Findings and Comments	98
-----------------------------------	----



**2017**  
**COUNTY OF ELK**  
**GENERAL FUND**  
**Beginning Balance Sheet**

December 31, 2017

**ASSETS**

County National Bank Payroll Account	\$497.34	
County National Bank Cash Management	\$2,182,494.95	
Cash on Hand	\$500.00	
Cash Investments	<u>\$73.70</u>	
		\$2,183,565.99

**OTHER ASSETS**

Taxes and Accounts Receivable	\$338,351.68	
Due from Other Governments	\$191,352.66	
Due from Other Funds	<u>\$1,112,171.94</u>	
		<u>\$1,641,876.28</u>

<b>TOTAL ASSETS</b>		<u><u>\$3,825,442.27</u></u>
---------------------	--	------------------------------

**LIABILITIES**

Accounts Payable	<u>\$215,773.44</u>	
------------------	---------------------	--

<b>TOTAL LIABILITIES</b>	<u>\$215,773.44</u>	
--------------------------	---------------------	--

<b>UNRESERVED FUND BALANCE, December 31, 2016</b>		<u><u>\$3,609,668.83</u></u>
---	--	------------------------------

**2017**  
**COUNTY OF ELK**  
**General Fund Revenues**  
County National Bank 9347

BALANCE, December 31, 2016 \$3,609,668.83

REVENUES

Taxes-Real Estate

311000	Current	\$7,402,001.84	
311100	Previous	\$5,956.44	\$7,407,958.28

Taxes-Per Capita

312000	Current	\$84,006.98	
312100	Previous	\$4,042.00	
312200	Prior	\$1,166.00	\$89,214.98

Taxes-Tax Claim

313000	Delinquent Taxes	\$812,100.68	\$812,100.68
--------	------------------	--------------	--------------

Federal Payment in Lieu of Taxes

331500-5200	Federal Payment in Lieu of Taxes	\$199,563.00	\$199,563.00
-------------	----------------------------------	--------------	--------------

**TOTAL TAXES** **\$8,508,836.94**

INTERGOVERNMENTAL REVENUES

State Operating Grants

332200-5401	PA Department of Agriculture	\$3,702.79	
332200-5402	Probation	\$71,455.30	
332200-5404	Admin and Operation of Courts	\$42,795.00	
332200-5406	PA Emergency Management Agency	\$58,638.49	
332200-5421	Grant-Victims Juvenile Offenders Program	\$114,750.00	
332200-5423	Probation-TANF Federal	\$800.00	
332200-5430	State Reimbursement for DA	\$102,000.00	
332200-5517	Vital Statistics Improvement	\$2,723.65	
332200-6355	Reimbursement of Expenses Prior Year	\$79.35	\$396,944.58

State Payments in Lieu of Taxes

332400-5301	State Equalization Tax	\$53.40	\$53.40
-------------	------------------------	---------	---------

Other State Payments in Lieu of Taxes

332500-05302	DER/State and National Forest	\$152,936.54	
332500-05303	State Game Lands	\$99,979.03	
332500-05305	Public Utility Realty Tax	\$8,099.56	\$261,015.13

**TOTAL INTERGOVERNMENTAL REVENUES** **\$658,013.11**

**2017**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

**CHARGES FOR SERVICES**

**General Government-All Others**

340000-05599	Hotel Tax Administration Costs	\$9,137.50	
340000-05600	Treasurer's Office	\$31,950.81	
340000-05605	Election Filing Fees	\$1,711.46	
340000-05610	Register and Recorder	\$163,370.58	
340000-05612	Notary Fees	\$22.00	
340000-05690	Assessment Office (Maps, etc.)	\$8,681.05	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$22,815.90	
340000-05712	CDBG/Administration Fees	\$47,154.05	
340000-05730	Reimbursement-Summer Job	\$9,163.00	
340000-05762	Administration Fee	\$3,716.70	
340000-05764	Admin Reimbursement	\$3,800.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$22,464.32	
340000-05777	Cremation Tox Reports & Autopsy	\$18,152.65	
340000-05780	Assessment	<u>\$72,522.00</u>	\$414,662.02

**General Government-Judicial**

342000-06000	Prothonotary Office	\$65,810.47	
342000-06001	Sheriff	\$84,207.93	
342000-06020	District Justice-Martin	\$54,102.66	
342000-06030	District Justice-Jacob	\$59,359.82	
342000-06080	Probation and Parole	\$166,091.12	
342000-06090	Out-of-County Housing	\$50,640.00	
342000-06131	DA Office Drug Forfeiture	\$1,926.40	
342000-06190	Cameron County Reimburse/IPP Exp.	\$12,722.80	
342000-06195	Judge Imposed Fines	\$99.75	
342000-06197	Litigants Reimbursement	<u>\$2,059.00</u>	\$497,019.95

**Public Safety**

344000-00060	Salary Reimbursement 911 Dispatchers	<u>\$500,000.00</u>	\$500,000.00
--------------	--------------------------------------	---------------------	--------------

**TOTAL CHARGES FOR SERVICES**

\$1,411,661.97

**MISCELLANEOUS REVENUES**

**Interest Earnings**

361000-06170	Interest Income	<u>\$5,035.26</u>	\$5,035.26
--------------	-----------------	-------------------	------------

**Rents and Royalties**

362000-06180	BFI Landfill-Superior Waste	<u>\$209,946.34</u>	\$209,946.34
--------------	-----------------------------	---------------------	--------------

**Other Miscellaneous Revenues**

369000-06280	Insurance Reimbursements	\$34,089.44	
369000-06290	Sundries	(\$78.87)	
369000-06355	Reimbursement of Expenses/Prior Years	\$21,834.32	
369000-06374	PCORP Dividends	<u>\$35,152.00</u>	\$90,996.89

**TOTAL MISCELLANEOUS REVENUES**

\$305,978.49



**2017**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

391000-6310	Sale of County Supplies/Equipment	<u>\$1,961.14</u>	
			\$1,961.14

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$298,641.72	
392000-06340	C & Y Costs Reimbursement	\$831,048.09	
392000-06350	Supervision Fee Reimbursement	\$38,409.38	
392000-06369	Conservation District Reimbursement	\$16,743.35	
392000-06380	Transfer From or To Other Funds	<u>\$60,485.07</u>	\$1,245,327.61

REFUNDS PRIOR YEAR EXPENDITURES

394000-6355	Reimbursement of Prior Year Expenses	<u>\$467.57</u>	\$467.57
-------------	--------------------------------------	-----------------	----------

<b>TOTAL OTHER FINANCING SOURCES</b>	<u><u>\$1,247,756.32</u></u>
--------------------------------------	------------------------------

TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$12,132,266.83</u>
---	------------------------

TOTAL REVENUES AND BALANCE	<u><u>\$15,741,935.66</u></u>
----------------------------	-------------------------------

**2017  
COUNTY OF ELK  
General Fund Expenditures**

**GENERAL GOVERNMENT**

**Commissioners**

401001-10001	Salaries	\$172,559.40	
401001-10002	Personal Services	\$47,835.32	
401001-20002	Supplies	\$1,315.26	
401001-30000	Other Services & Charges	\$32,321.63	
401001-32002	Contracted Services-single audit	\$45,200.00	
401001-34001	Communications	\$5,719.07	
401001-36000	Travel	\$1,757.18	
401001-36008	Miscellaneous Dues/Expenses	\$9,651.40	
401001-41000	Miscellaneous Training/Registration	<u>\$15,448.00</u>	\$331,807.26

**Chief Clerk**

401101-10001	Salaries	\$48,620.72	
401101-10002	Personal Services	\$7,524.76	
401101-20002	Supplies	(\$6,666.21)	
401101-30000	Other Services & Charges	\$8,157.40	
401101-34000	Communications	\$12,338.78	
401101-36001	Travel	\$101.86	
401101-41000	Miscellaneous Training/Registration	<u>\$648.87</u>	\$70,726.18

**Registration**

401201-10001	Salaries	\$66,454.77	
401201-10002	Personal Services	\$13,941.18	
401201-20002	Supplies	\$1,910.06	
401201-34000	Communications	\$5,219.24	
401201-36000	Travel	\$1,384.04	
401201-41000	Miscellaneous Training/Registration	<u>\$270.00</u>	\$89,179.29

**Elections**

401202-20000	Supplies	\$24,296.22	
401202-31003	Professional Services	\$29,035.62	
401202-32000	Contracted Services	\$31,627.50	
401202-34000	Communications	\$10,878.15	
401202-38002	Occupancy	<u>\$2,820.00</u>	\$98,657.49

**County Network**

401302-20005	Supplies	\$4,165.68	
401302-32000	Contracted Services	<u>\$26,592.06</u>	\$30,757.74

**Auditors**

401303-10001	Salaries	\$46,978.65	
401303-10002	Personal Services	\$4,223.40	
401303-20002	Supplies	\$59.97	
401303-31000	Professional Services	\$1,000.00	
401303-34000	Communications	\$1,337.60	
401303-36000	Travel	\$3,035.40	
401303-41000	Miscellaneous Training/Registration	<u>\$1,080.00</u>	\$57,715.02

**SUBTOTAL GENERAL GOVERNMENT (Continued on Page 6)**

**\$678,842.98**

**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$174,925.03	
401306-10002	Personal Services	\$67,301.68	
401306-20002	Supplies	\$1,970.56	
401306-30000	Other Services & Charges	\$1,575.00	
401306-31006	Professional Services	\$100.00	
401306-32000	Contracted Services	\$14,927.85	
401306-34000	Communications	\$1,411.12	
401306-36000	Travel	\$1,325.96	
401306-41000	Miscellaneous Association Dues & Registration	\$1,623.20	
401306-41003	Miscellaneous Tax Bills & Postage	<u>(\$20,881.96)</u>	\$244,278.44

Tax Collectors

401307-20002	Supplies	\$644.37	
401307-34000	Communications	\$2,156.05	
401307-40001	Insurance Bond Premium	\$4,122.00	
401307-42001	Miscellaneous Share Cost-Tax Collector	<u>\$35,457.51</u>	\$42,379.93

Tax Claim Bureau

401308-10001	Salaries	\$28,876.08	
401308-10002	Personal Services	\$15,565.10	
401308-20002	Supplies	\$740.03	
401308-30000	Other Services & Charges	\$10,999.37	
401308-31005	Professional Services	\$1,555.50	
401308-32016	Contracted Services	\$500.00	
401308-34000	Communications	\$42,002.66	
401308-36000	Travel	\$50.00	
401308-41002	Miscellaneous Dues & Posting Fees	<u>\$26,860.00</u>	\$127,148.74

Treasurer

401309-10001	Salaries	\$121,570.91	
401309-10002	Personal Services	\$47,204.05	
401309-20002	Supplies	\$4,719.40	
401309-32000	Contracted Services	\$4,870.82	
401309-34000	Communications	\$2,497.83	
401309-36001	Travel	\$33.50	
401309-40001	Insurance Bond Premium	\$299.48	
401309-40000	Miscellaneous Association Dues & Registration	<u>\$534.50</u>	\$181,730.49

Purchasing

401402-20002	Supplies	<u>\$5,407.21</u>	\$5,407.21
--------------	----------	-------------------	------------

Solicitor

401501-10001	Salaries	\$21,463.00	
401501-10002	Personal Services	\$1,879.07	
401501-20002	Supplies	<u>\$2,852.41</u>	\$26,194.48

Public Defender

401502-20002	Supplies	\$1,756.64	
401502-31000	Professional Services	\$92,388.68	
401502-32000	Contracted Services	\$99,616.56	
401502-34000	Communications	\$1,438.58	
401502-41000	Miscellaneous Association Dues & Registration	<u>\$500.00</u>	\$195,700.46

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 7)

\$822,839.75



**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

401503-10001	Salaries	\$109,474.76	
401503-10002	Personal Services	\$44,880.80	
401503-20002	Supplies	\$671.17	
401503-31000	Professional Services	\$800.00	
401503-32000	Contracted Services	\$8,715.77	
401503-34000	Communications	\$356.76	
401503-36000	Travel	\$824.02	
401503-41000	Miscellaneous Association Dues & Registration	\$885.00	\$166,608.28

PHEAA Summer Interns

401504-10001	Salaries	\$15,252.00	
401504-10002	Personal Services	\$1,185.04	\$16,437.04

Record Storage

401505-10001	Salaries	\$29,809.02	
401505-10002	Personal Services	\$6,688.41	
401505-20002	Supplies	\$179.30	
401505-32000	Contracted Services	\$3,736.75	
401505-34000	Communications	\$0.46	\$40,413.94

Planning

401701-10001	Salaries	\$66,229.17	
401701-10002	Personal Services	\$17,031.19	
401701-20002	Supplies	\$1,503.36	
401701-34000	Communications	\$109.51	
401701-36000	Travel	\$289.46	
401701-41000	Miscellaneous Association Dues & Registration	\$414.00	
401701-52017	Grants-Community Wildfire	(\$6.65)	\$85,570.04

Data Processing

401702-10001	Salaries	\$63,661.38	
401702-10002	Personal Services	\$16,607.74	
401702-20002	Supplies	\$406.68	
401702-34000	Communications	\$927.64	\$81,603.44

CDBG Coordinator

401703-10001	Salaries	\$34,970.90	
401703-10002	Personal Services	\$19,667.77	
401703-20002	Supplies	\$692.30	
401703-34000	Communications	\$1,384.39	
401703-36000	Travel	\$249.71	
401703-41000	Miscellaneous Association Dues & Registration	\$10.00	\$56,975.07

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 8)

\$147,607.81

**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Courthouse

401704-10001	Salaries	\$146,477.07	
401704-10002	Personal Services	\$56,133.81	
401704-20002	Supplies	\$15,783.35	
401704-32000	Contracted Services	\$50,326.49	
401704-34000	Communications	\$5.95	
401704-36000	Travel	\$632.57	
401704-38000	Occupancy	\$31,118.78	
401704-60002	CAP Construction-Maintenance & Repair	\$5,308.00	\$305,786.02

Courthouse Annex

401705-20002	Supplies	\$3,331.89	
401705-32000	Contracted Services	\$7,701.68	
401705-38000	Occupancy	\$26,682.86	\$37,716.43

Central Telephone

401706-10001	Salaries	\$27,052.98	
401706-10002	Personal Services	\$8,085.15	
401706-34000	Communications	\$20,973.40	\$56,111.53

Postage Maintenance and Agreements

401707-20002	Supplies	\$1,119.19	
401707-32000	Contracted Services	\$2,840.28	
401707-34000	Communications	\$1,779.10	\$5,738.57

Housing/Economic Development

401708-10001	Salaries	\$15,276.59	
401708-10002	Personal Services	\$4,056.92	
401708-20002	Supplies	\$1,836.01	
401708-34000	Communications	\$244.36	
401708-36000	Travel	\$229.09	\$21,642.97

IT/GIS

401709-10001	Salaries	\$43,079.98	
401709-10002	Personal Services	\$16,533.62	
401709-20002	Supplies	\$16,101.32	
401709-32000	Contracted Services	\$14,884.53	
401709-34000	Communications	\$22.26	
401709-36000	Travel	\$453.48	
401709-41000	Miscellaneous Association Dues & Registration	\$420.00	\$91,495.19

**TOTAL GENERAL GOVERNMENT**

**\$2,467,781.25**

**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	64,260.29	
418400-10002	Personal Services	25,489.10	
418400-20000	Supplies	5,829.86	
418400-31000	Professional Services	15,392.75	
418400-32000	Contracted Services	50,556.80	
418400-34000	Communications	3,264.07	
418400-41000	Miscellaneous Association Dues & Registration	<u>8,773.80</u>	\$173,566.67

District Justice Martin

418601-10001	Salaries	\$59,458.45	
418601-10002	Personal Services	\$36,063.99	
418601-20002	Supplies	\$5,195.64	
418601-32000	Contracted Services	\$2,057.35	
418601-34000	Communications	\$10,732.51	
418601-38000	Occupancy	<u>\$12,960.00</u>	\$126,467.94

District Justice Jacob

418602-10001	Salaries	\$77,004.71	
418602-10002	Personal Services	\$28,056.06	
418602-20002	Supplies	\$10,498.42	
418602-32000	Contracted Services	\$3,780.27	
418602-34000	Communications	\$15,979.69	
418602-38000	Occupancy	\$18,205.00	
418602-40001	Insurance-Bond Premium	\$510.00	
418602-41000	Miscellaneous-Security	<u>\$3,985.00</u>	\$158,019.15

Law Library

418800-20002	Supplies-Subscriptions	\$36,688.54	
418800-31000	Professional Services	<u>\$720.00</u>	\$37,408.54

Coroner

418930-10001	Salaries	\$30,492.54	
418930-10002	Personal Services	\$15,431.62	
418930-20002	Supplies	\$8,401.96	
418930-31000	Professional Services	\$17,714.20	
418930-34000	Communications	\$160.47	
418930-36000	Travel	\$5,135.54	
418930-38000	Occupancy	\$1,379.42	
418920-41000	Miscellaneous Association Dues & Registration	<u>\$3,170.00</u>	\$81,885.75

District Attorney

418940-10001	Salaries	\$291,242.74	
418940-10002	Personal Services	\$65,480.15	
418940-20002	Supplies	\$4,616.15	
418940-32000	Contracted Services	\$3,083.73	
418940-34000	Communications	\$1,175.30	
418940-36000	Travel	\$2,536.89	
418940-41000	Miscellaneous Association Dues & Registration	<u>\$3,551.79</u>	\$371,686.75

SUBTOTAL JUDICIAL GOVERNMENT (Continued on Page 10)

\$949,034.80



**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT (Continued)

Prothonotary

418950-10001	Salaries	\$133,968.99	
418950-10002	Personal Services	\$34,360.08	
418950-20002	Supplies	\$4,855.42	
418950-31000	Professional Services	\$1,800.00	
418950-32000	Contracted Services	\$4,833.00	
418950-34000	Communications	\$2,304.85	
418950-41000	Miscellaneous Association Dues & Registration	\$500.00	\$182,622.34

Register of Wills

418960-10001	Salaries	\$30,738.66	
418960-10002	Personal Services	\$12,790.86	
418960-20002	Supplies	\$1,600.96	
418960-31000	Professional Services	\$800.00	
418960-34000	Communications	\$1,927.39	
418960-36000	Travel	\$185.84	
418960-41000	Miscellaneous Association Dues & Registration	\$1,469.96	\$49,513.67

Sheriff

418970-10001	Salaries	\$256,449.33	
418970-10002	Personal Services	\$52,972.79	
418970-20002	Supplies	\$17,097.64	
418970-31000	Professional Services	\$3,000.00	
418970-32005	Contracted Services	\$3,199.00	
418970-34000	Communications	\$3,235.75	
418970-36000	Travel-Vehicle Purchase	\$21,970.40	
418970-41000	Miscellaneous Association Dues & Registration	\$3,433.03	\$361,357.94

Arbitrators

418980-31000	Professional Services	\$2,095.00	\$2,095.00
--------------	-----------------------	------------	------------

MH/MR Referee

418990-10001	Salaries	\$13,365.30	
418990-10002	Personal Services	\$1,110.27	
418990-31000	Professional Services	\$2,035.00	\$16,510.57

TOTAL JUDICIAL GOVERNMENT

\$1,561,134.32

**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC SAFETY**

**Jail**

423200-10001	Salaries	\$1,608,893.19	
423200-10002	Personal Services	\$467,411.56	
423200-20002	Supplies	\$220,841.01	
423200-30000	Other Services & Charges	\$182.20	
423200-32000	Contracted Services	\$245,070.35	
423200-34000	Communications	\$1,437.04	
423200-36000	Travel	\$1,863.88	
423200-38000	Occupancy	\$51,017.79	
423200-41000	Miscellaneous Association Dues & Registration	\$3,300.00	\$2,600,017.02

**Juvenile Probation**

423300-10001	Salaries	\$84,804.90	
423300-10002	Personal Services	\$36,145.96	
423300-36000	Travel	\$2,393.76	
423300-41000	Miscellaneous Association Dues & Registration	\$1,924.33	
423300-70086	Juvenile Enhancement Account	\$2,856.15	\$128,125.10

**Warden**

423400-10001	Salaries	\$161,528.03	
423400-10002	Personal Services	\$45,277.53	
423400-20002	Supplies	\$110.15	
423400-34000	Communications	\$797.17	
423400-36000	Travel	\$109.34	
423400-41000	Miscellaneous Association Dues & Registration	\$280.00	\$208,102.22

**Probation and Parole**

423600-10001	Salaries	\$334,194.73	
423600-10002	Personal Services	\$114,888.33	
423600-20002	Supplies	\$1,335.24	
423600-34000	Communications	\$5,532.26	
423600-36000	Travel	\$1,839.20	
423600-40005	Insurance	\$340.00	
423600-41000	Miscellaneous Association Dues & Registration	\$759.30	\$458,889.06

**Communications**

429300-10001	Salaries	\$629,307.11	
429300-10002	Personal Services	\$192,009.58	
429300-38000	Occupancy	\$34,375.63	\$855,692.32

**EMA**

429400-10001	Salaries	\$92,478.34	
429400-10002	Personal Services	\$23,299.59	
429400-20002	Supplies	\$3,128.31	
429400-32000	Contracted Services	\$15,458.87	
429400-34000	Communications	\$6,950.30	
429400-36000	Travel	\$82.67	
429400-41000	Miscellaneous Association Dues & Registration	\$429.68	\$141,827.76

**TOTAL PUBLIC SAFETY**

**\$4,392,653.48**

**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC WORKS**

Recycling

432300-10001	Salaries	\$92,438.38	
432300-10002	Personal Services	\$29,513.58	
432300-20002	Supplies	\$108.35	
432300-30000	Other Services & Charges	\$652.15	
432300-34000	Communications	\$2,077.12	
432300-36000	Travel	\$92.39	
432300-41000	Miscellaneous Association Dues & Registration	\$150.00	\$125,031.97

**TOTAL PUBLIC WORKS** \$125,031.97

**HUMAN SERVICES**

Veterans' Affairs

441000-10001	Salaries	\$55,434.75	
441000-10002	Personal Services	\$21,260.15	
441000-20002	Supplies	\$6,251.90	
441000-32000	Contracted Services	\$4,895.12	
441000-34000	Communications	\$350.31	
441000-36000	Travel	\$982.72	
441000-41000	Miscellaneous Association Dues & Registration	\$10,910.00	
441000-50001	Contribution-Memorial Day Expenses	\$500.00	\$100,584.95

**TOTAL HUMAN SERVICES** \$100,584.95

**CONSERVATION AND DEVELOPMENT**

Conservation

468000-20002	Supplies	\$49.97	
468000-34000	Communications	\$1,307.28	\$1,357.25

**TOTAL CONSERVATION & DEVELOPMENT** \$1,357.25

**DEBT SERVICE**

Miscellaneous Expenditures

475000-32000	Contracted Services	\$352,765.01	
475000-41012	Prior Year Expenditures	(\$178.65)	
475000-41021	Overpayment	(\$385.00)	\$352,201.36

**TOTAL DEBT SERVICE** \$352,201.36



**2017**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**MISCELLANEOUS**

Appropriations--Contributions			
481003-50002	Contributions	<u>\$342,459.20</u>	\$342,459.20
Appropriations--Grants			
481003-52000	Grants	<u>\$26,899.10</u>	\$26,899.10
Appropriations--Subsidies			
481003-54000	Subsidies	<u>\$655,481.04</u>	\$655,481.04
Workman's Compensation Contributions			
484000-41026	Adjustments	<u>(\$25,837.25)</u>	(\$25,837.25)
Unemployment Compensation			
485000-41028	SUI Adjustment	<u>(\$0.12)</u>	(\$0.12)
Insurance			
487000-40000	Insurance	\$293,078.13	
487000-41000	Miscellaneous	<u>\$588.38</u>	\$293,666.51
Miscellaneous Expenditures			
489000-41050	Prior Year/Outstand Check	(\$1,414.50)	
489000-42002	Evaluations	\$298.51	
489000-70022	Post/Pre Employment Physicals	<u>\$2,243.00</u>	\$1,127.01
Miscellaneous Expenditures			
489900-6367	Post Closure--SW Enforcement Officer	\$37,065.71	
489900-41048	Escheats	\$226.98	
489900-42007	Refunds	(\$275.23)	
489900-70024	Vehicle Damage	<u>\$1,408.44</u>	\$38,425.90

**TOTAL MISCELLANEOUS** \$1,332,221.39

**OTHER FINANCING USES**

Interfund Operating Transfers			
492000-20	Cash Investments	\$2,000,000.00	
492000-06380	Transfer From/To Other Funds	<u>(\$2,892.89)</u>	\$1,997,107.11
Refunds--Prior Years			
494000-41012	Miscellaneous Prior Years Expenditures	(\$837.91)	
494000-41015	Miscellaneous Transfer of County Funds	\$23,460.39	
494000-41016	Miscellaneous Refund/Taxes	<u>\$605.99</u>	\$23,228.47

**TOTAL OTHER FINANCING USES** \$2,020,335.58

**TAX COLLECTORS**

Tax Collectors/Assessment Board			
501307-10001	Salaries	\$181,828.03	
501307-10002	Personal Services	<u>\$13,909.83</u>	\$195,737.86

**TOTAL TAX COLLECTORS** \$195,737.86

**TOTAL EXPENDITURES & OTHER FINANCING USES** \$12,549,039.41

**BALANCE, December 31, 2017** \$3,192,896.25

**TOTAL EXPENDITURES AND BALANCE** \$15,741,935.66

**2017**  
**COUNTY OF ELK**  
**GENERAL FUND**  
**ENDING BALANCE SHEET**

December 31, 2017

**ASSETS**

County National Bank Payroll Account	\$497.59	
County National Bank Cash Management	\$1,032,857.93	
Cash on Hand	\$500.00	
Cash Investments	<u>\$501,377.56</u>	
		\$1,535,233.08

**OTHER ASSETS**

Taxes and Accounts Receivable (2)	\$564,388.61	
Due from Other Governments (3)	\$264,143.30	
Due from Other Funds (4 & 5)	<u>\$1,118,778.58</u>	
		<u>\$1,947,310.49</u>

<b>TOTAL ASSETS</b>	<u><u>\$3,482,543.57</u></u>
---------------------	------------------------------

**LIABILITIES**

Accounts Payable (6, 7, 8)	<u>\$289,647.32</u>
----------------------------	---------------------

<b>TOTAL LIABILITIES</b>	<u>\$289,647.32</u>
--------------------------	---------------------

<b>UNRESERVED FUND BALANCE, December 31, 2017</b>	<u><u>\$3,192,896.25</u></u>
---	------------------------------

# 2017 COUNTY OF ELK GENERAL FUND SUMMARY

BALANCE, December 31, 2016	\$3,609,668.83
----------------------------	----------------

## REVENUES

Taxes	\$8,508,836.94
Intergovernmental Revenues	\$658,013.11
Charges for Services	\$1,411,681.97
Miscellaneous	\$305,978.49
Other Financing Sources	<u>\$1,247,756.32</u>

TOTAL REVENUE	<u>\$12,132,266.83</u>
---------------	------------------------

TOTAL REVENUES AND BALANCES	<u><u>\$15,741,935.66</u></u>
-----------------------------	-------------------------------

## EXPENDITURES

General Government	\$2,467,781.25
Judicial Government	\$1,561,134.32
Public Safety	\$4,392,653.48
Public Works	\$125,031.97
Human Services	\$100,584.95
Conservation and Development	\$1,357.25
Debt Service	\$352,201.36
Miscellaneous	\$1,332,221.39
Other Financing Uses	\$2,020,335.58
Tax Collectors	<u>\$195,737.86</u>

TOTAL EXPENDITURES	<u>\$12,549,039.41</u>
--------------------	------------------------

BALANCE, December 31, 2017	\$3,192,896.25
----------------------------	----------------

TOTAL EXPENDITURES AND BALANCE	<u><u>\$15,741,935.66</u></u>
--------------------------------	-------------------------------

**2017**  
**COUNTY OF ELK**  
**Payroll Fund**  
CNB 3561

BALANCE, December 31, 2016		\$497.34	
REVENUES			
Deposits from General Fund	\$3,828,462.31		
Voided Checks	<u>\$403.66</u>		
TOTAL REVENUES		<u>\$3,828,865.97</u>	
TOTAL REVENUES AND BALANCE			<u>\$3,829,363.31</u>
EXPENDITURES			
Net Payroll			
County National Bank	\$516,958.48		
County National Bank - Direct Deposit	<u>\$3,311,503.83</u>		
TOTAL EXPENDITURES		<u>\$3,828,462.31</u>	
BALANCE, December 31, 2017		\$901.00	
TOTAL EXPENDITURES AND BALANCE			<u>\$3,829,363.31</u>



**2017**  
**COUNTY OF ELK**  
**Employees' Payroll Deductions Report**

GROSS PAY \$6,209,168.44

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)	
Health CAF	\$190,420.39
Flex Plan	\$31,164.15
A-Life	\$804.80
AFLAC	\$9,863.52
Dental CAF	\$22,681.12
Insurance CAF	\$4,301.52
Vision Plan CAF	\$6,795.73

(Portion of Gross Pay Subject to Federal Withholding) \$266,031.23

Deferred Compensation (Deferred from Federal Withholding Tax)	
NACO Deferred Compensation	\$50,098.09
Retirement Compensation (Max 7%)	\$383,187.73

(Portion of Gross Pay Subject to Federal Withholding) \$433,285.82

Other Payroll Deductions	
Additional Life	\$831.60
Disability Income Protection	\$1,537.92
Retirement Payments (Over 7%)	\$86,128.05
Credit Union	\$167,806.00
Union Dues	\$38,754.04
Wage Attachment	\$8,812.65
Other Insurance	\$9,243.30
Tax Levy	\$250.00
General Deductions	\$294.22
General Deductions	\$400.00
Insurance	\$868.00
Child Support	\$12,545.22
Dental	\$946.80
Vision	\$224.02
Health	\$5,006.25

\$333,648.07

Withholding Taxes	
Federal Income Tax	\$641,517.09
Federal Insurance Contributions Act	\$365,523.79
Medicare	\$86,175.42
State Income Tax	\$182,454.58
Local Income Tax	\$59,939.52
State Unemployment Insurance	\$3,754.61
Local State Tax	\$8,376.00

\$1,347,741.01

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,380,706.13

NET PAY \$3,828,462.31

**2017**  
**COUNTY OF ELK**  
**Employees' Retirement Fund (Market Value)**

Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2017 \$15,095,159.77

REVENUES

Member Contributions	\$516,825.56	
County Contribution	\$350,000.00	
Realized Capital Gains	\$609,700.57	
Net Accrued Interest/Other	(\$33,440.45)	
Investment Interest	\$175,305.13	
Investment Dividends	\$232,780.66	
Other	<u>\$1,712.63</u>	
		<u>\$1,852,884.10</u>

**TOTAL REVENUES AND BALANCE** **\$16,948,043.87**

EXPENDITURES

Retirement Allowances Paid	\$646,165.43	
Administrative Expenses	\$107,761.69	
Miscellaneous	<u>\$203,135.28</u>	

**TOTAL EXPENDITURES** **\$957,062.40**

Net Increase \$895,821.70

Total Assets (cost value) December 31, 2017 \$15,990,981.47

Unrealized appreciation/depreciation \$5,605,045.29

**Total Assets (market value) December 31, 2017** **\$21,596,026.76**

Assets	Cost Value	Market Value
Cash and Short-term Investments	\$1,019,603.52	\$1,018,096.67
Receivables	\$40,756.36	\$40,756.36
U.S. Government Obligations	\$2,653,960.87	\$2,636,341.13
Domestic Corporate Bonds	\$2,923,406.82	\$2,911,147.30
Domestic Common Stock	\$6,742,195.64	\$11,529,038.66
Mutual Funds	\$2,574,324.89	\$3,424,270.62
Total State and Municipal	\$35,369.60	\$35,012.25
Cash Impact of Pending Trade	\$1,363.95	\$1,363.95
<b>BALANCE, December 31, 2016</b>	<b>\$15,988,253.75</b>	<b>\$21,593,299.04</b>

\*18 cent difference from bank starting balance to audit starting balance for 2017

**2017**  
**COUNTY OF ELK**  
**2010 Series B Recovery Zone Economic Development Bond**  
Northwest Savings Bank

Principal: \$2,035,000.00  
Due: June 1, as shown below

Interest Payable: June 1 and December 1  
First Interest Payment: June 1, 2011  
Form: Fully Registered

Date	Principal	Coupon	Price	Yield	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service
June 1, 2011					\$51,455.17	\$51,455.17		
December 1, 2011					\$60,933.75	\$60,933.75	2011	\$112,388.92
June 1, 2012					\$60,933.75	\$60,933.75		
December 1, 2012					\$60,933.75	\$60,933.75	2012	\$121,867.50
June 1, 2013					\$60,933.75	\$60,933.75		
December 1, 2013					\$60,933.75	\$60,933.75	2013	\$121,867.50
June 1, 2014					\$60,933.75	\$60,933.75		
December 1, 2014					\$60,933.75	\$60,933.75	2014	\$121,867.50
June 1, 2015					\$60,933.75	\$60,933.75		
December 1, 2015					\$60,933.75	\$60,933.75	2015	\$121,867.50
June 1, 2016					\$60,933.75	\$60,933.75		
December 1, 2016					\$60,933.75	\$60,933.75	2016	\$121,867.50
June 1, 2017					\$60,933.75	\$60,933.75		
December 1, 2017					\$60,933.75	\$60,933.75	2017	\$121,867.50
June 1, 2018					\$60,933.75	\$60,933.75		
December 1, 2018					\$60,933.75	\$60,933.75	2018	\$121,867.50
June 1, 2019					\$60,933.75	\$60,933.75		
December 1, 2019					\$60,933.75	\$60,933.75	2019	\$121,867.50

\$0.00

\$1,087,328.92

\$1,087,328.92

\$1,087,328.92

**2017**  
**COUNTY OF ELK**  
**2010 Series A Recovery Zone Economic Development Bond**  
Northwest Savings Bank

Principal: \$2,560,000.00  
Due: June 1, as shown below

Interest Payable: June 1 and December 1  
First Interest Payment: June 1, 2011  
Form: Fully Registered

Date	Principal	Coupon	Yield	Price	Oid/Oip	Proceeds	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service
June 1, 2011								\$0.00		
December 1, 2011							\$11,325.00	\$11,325.00	2011	\$11,325.00
June 1, 2012	\$40,000.00	1.500%	1.500%	100.000%		\$40,000.00	\$32,625.00	\$72,625.00		
December 1, 2012							\$32,325.00	\$32,325.00	2012	\$104,950.00
June 1, 2013	\$260,000.00	1.500%	1.500%	100.000%		\$260,000.00	\$32,325.00	\$292,325.00		
December 1, 2013							\$30,375.00	\$30,375.00	2013	\$322,700.00
June 1, 2014	\$265,000.00	1.800%	1.500%	100.000%		\$265,000.00	\$30,375.00	\$295,375.00		
December 1, 2014							\$27,990.00	\$27,990.00	2014	\$323,365.00
June 1, 2015	\$270,000.00	2.000%	2.100%	99.579%	(1,136.70)	\$268,863.30	\$27,990.00	\$297,990.00		
December 1, 2015							\$25,290.00	\$25,290.00	2015	\$323,280.00
June 1, 2016	\$275,000.00	2.250%	2.350%	99.492%	(1,397.00)	\$273,603.00	\$25,290.00	\$300,290.00		
December 1, 2016							\$22,196.25	\$22,196.25	2016	\$322,486.25
June 1, 2017	\$280,000.00	2.500%	2.700%	98.826%	(3,287.20)	\$276,712.80	\$22,196.25	\$302,196.25		
December 1, 2017							\$18,696.25	\$18,696.25	2017	\$320,892.50
June 1, 2018	\$290,000.00	2.875%	3.050%	98.844%	(3,352.40)	\$286,647.60	\$18,696.25	\$308,696.25		
December 1, 2018							\$14,527.50	\$14,527.50	2018	\$323,223.75
June 1, 2019	\$300,000.00	3.125%	3.300%	98.720%	(3,840.00)	\$296,160.00	\$14,527.50	\$314,527.50		
December 1, 2019							\$9,840.00	\$9,840.00	2019	\$324,367.50
June 1, 2020	\$310,000.00	3.300%	3.500%	98.404%	(4,947.60)	\$305,052.40	\$9,840.00	\$319,840.00	2020	
December 1, 2020							\$4,725.00	\$4,725.00	2020	\$324,565.00
June 1, 2021	\$320,000.00	3.500%	3.700%	98.281%	(4,641.30)	\$315,358.70	\$4,725.00	\$324,725.00	2021	
December 1, 2021										\$0.00

\$2,610,000.00

\$415,880.00    \$3,025,880.00

\$3,025,880.00



**2017**  
**COUNTY OF ELK**  
**DEBT FUND**  
**GENERAL OBLIGATION BONDS-SERIES OF 2003**

Northwest Savings Bank 7661

BALANCE, December 31, 2016		\$474,435.43
REVENUES		
Tax Collector Collections	\$357,941.28	
In Lieu of Taxes	\$397.76	
Tax Claim	\$16,783.11	
Interest Earned	\$1,759.81	
General Obligation Bond Series B	\$25,528.19	
Miscellaneous Credit	<u>\$129.07</u>	
TOTAL REVENUES		<u>\$402,539.22</u>
TOTAL REVENUES AND BALANCE		<u>\$876,974.65</u>
EXPENDITURES		
2010 Series A Principal	\$280,000.00	
2010 Series A Interest	\$40,892.50	
2010 Series B Interest	\$121,867.50	
Administration Fee Cost 2003	\$1,100.00	
Transfer to PLGIT Prime	\$250,000.00	
Reimbursement/Refund	\$10.16	
Vet Preference	<u>\$19.60</u>	
TOTAL EXPENDITURES		<u>\$693,889.76</u>
BALANCE, December 31, 2017		\$183,084.89
TOTAL EXPENDITURES AND BALANCE		<u>\$876,974.65</u>

**2017**  
**COUNTY OF ELK**  
**Construction Fund**

CNB Bank 0234 and Northwest Savings Bank 1629

BALANCE, December 31, 2016	\$204,621.68	\$0.00
REVENUES		
	<b>CNB Bank</b>	<b>Northwest</b>
	\$0.00	\$204,611.74
Transfer funds from CNB Bank (Open Account)		
Sale of County Vehicles	\$0.00	\$3,485.00
Interest	\$0.00	\$421.38
	<hr/>	<hr/>
TOTAL REVENUES	\$0.00	\$208,518.12
	<hr/>	<hr/>
TOTAL REVENUES AND BALANCE	\$204,621.68	\$208,518.12
	<hr/>	<hr/>
EXPENDITURES		
Dormant Account Fee	\$9.94	\$0.00
Transfer Funds to Northwest Savings Bank (Account Closed)	\$204,611.74	\$0.00
Elk County Children & Youth	\$0.00	\$500.00
	<hr/>	<hr/>
TOTAL EXPENDITURES	\$204,621.68	\$500.00
	<hr/>	<hr/>
BALANCE, December 31, 2017	\$0.00	\$208,018.12
TOTAL EXPENDITURES AND BALANCE	\$204,621.68	\$208,518.12
	<hr/>	<hr/>

\*CNB Bank Closed 8/28/17

**2017**  
**COUNTY OF ELK**  
**Affordable Housing Fund**  
Northwest Savings Bank 3487

BALANCE, December 31, 2016 \$79,581.60

REVENUES

Affordable Housing Collections from Recorder of Deeds	\$25,038.00
Transfer from Housing Rehabilitation Program	\$945.61
Reimbursement of Lien Satisfaction	\$34.00
Interest Earned	<u>\$345.44</u>

TOTAL REVENUES \$26,363.05

TOTAL REVENUES AND BALANCE \$105,944.65

EXPENDITURES

Construction	\$7,115.00
Administration Fee	\$4,036.50
Supplies	\$1,281.81
Engineering & Surveying Services	\$2,590.00
Lien Fees	<u>\$34.00</u>

TOTAL EXPENDITURES \$15,057.31

BALANCE, December 31, 2017 \$90,887.34

TOTAL EXPENDITURES AND BALANCE \$105,944.65

**2017**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account**  
CNB Bank 4077

BALANCE, December 31, 2016		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	\$243,251.68	
Miscellaneous Deposit (Error)	<u>\$50,999.55</u>	
TOTAL REVENUES		<u>\$294,251.23</u>
TOTAL REVENUES AND BALANCE		<u>\$294,251.23</u>
EXPENDITURES		
Payments to Contractors and Suppliers	\$196,367.17	
Advertising	\$1,127.00	
County of Elk & General Fund	\$45,757.51	
Miscellaneous Transfer (Error)	<u>\$50,999.55</u>	
TOTAL EXPENDITURES		<u>\$294,251.23</u>
BALANCE, December 31, 2017		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$294,251.23</u>

Note: A detailed composite of all the individual Community Development Block Grants that comprise the "Multi-Fund Account" are listed on the next three pages.



**2017**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

---

2013 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community  
and Economic Development \$3,518.33

TOTAL REVENUES \$3,518.33

TOTAL REVENUES AND BALANCE \$3,518.33

EXPENDITURES

County of Elk \$3,518.33

TOTAL EXPENDITURES \$3,518.33

BALANCE, December 31, 2017 \$0.00

TOTAL EXPENDITURES AND BALANCE \$3,518.33

Note: The 2013 Community Block Grant had originally been funded by an authorized amount of \$212,792.00. The remaining authorized 2013 Entitlement Community Development Block Grant Funds are \$0.00.

---

2014 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community  
and Economic Development \$35,603.73

TOTAL REVENUES \$35,603.73

TOTAL REVENUES AND BALANCE \$35,603.73

EXPENDITURES

County of Elk & General Fund \$27,445.49  
Contractors & Suppliers \$8,158.24

TOTAL EXPENDITURES \$35,603.73

BALANCE, December 31, 2017 \$11,029.51

TOTAL EXPENDITURES AND BALANCE \$35,603.73

Note: The 2014 Community Block Grant had originally been funded by an authorized amount of \$213,752.00. The remaining authorized 2012 Entitlement Community Development Block Grant Funds are \$11,029.51.

**2017**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

---

2015 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$121,130.85
---	--------------

TOTAL REVENUES	\$121,130.85
----------------	--------------

TOTAL REVENUES AND BALANCE	\$121,130.85
----------------------------	--------------

EXPENDITURES

Contractors & Suppliers	\$121,130.85
-------------------------	--------------

TOTAL EXPENDITURES	\$121,130.85
--------------------	--------------

BALANCE, December 31, 2017	\$173,978.15
----------------------------	--------------

TOTAL EXPENDITURES AND BALANCE	\$121,130.85
--------------------------------	--------------

Note: The 2015 Community Block Grant had originally been funded by an authorized  
amount of \$295,109.00. The remaining authorized 2015 Entitlement  
Community Development Block Grant Funds are \$173,978.15.

---

2016 Entitlement Community Development Block Grant

REVENUES	\$0.00
----------	--------

TOTAL REVENUES	\$0.00
----------------	--------

TOTAL REVENUES AND BALANCE	\$0.00
----------------------------	--------

EXPENDITURES	\$0.00
--------------	--------

TOTAL EXPENDITURES	\$0.00
--------------------	--------

BALANCE, December 31, 2017	\$212,426.00
----------------------------	--------------

TOTAL EXPENDITURES AND BALANCE	\$0.00
--------------------------------	--------

Note: The 2016 Community Block Grant had originally been funded by an authorized  
amount of \$212,426.00. The remaining authorized 2012 Entitlement  
Community Development Block Grant Funds are \$212,426.00.

**2017**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite**

CNB Bank 4077

---

2016 Competitive Admin Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$15,920.69</u>
---	--------------------

TOTAL REVENUES	<u>\$15,920.69</u>
----------------	--------------------

TOTAL REVENUES AND BALANCE	<u>\$15,920.69</u>
----------------------------	--------------------

EXPENDITURES

County of Elk & General Fund	\$14,793.69
Advertising	<u>\$1,127.00</u>

TOTAL EXPENDITURES	<u>\$15,920.69</u>
--------------------	--------------------

BALANCE, December 31, 2017	\$46,655.31
----------------------------	-------------

TOTAL EXPENDITURES AND BALANCE	<u>\$15,920.69</u>
--------------------------------	--------------------

Note: The 2016 Competitive Admin Grant had originally been funded by an authorized amount of \$62,576.00. The remaining authorized 2016 Competitive Admin Grant Funds are \$46,655.31.

---

2016 Competitive Construction Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$67,078.08</u>
---	--------------------

TOTAL REVENUES	<u>\$67,078.08</u>
----------------	--------------------

TOTAL REVENUES AND BALANCE	<u>\$67,078.08</u>
----------------------------	--------------------

EXPENDITURES

Contractors & Suppliers	<u>\$67,078.08</u>
-------------------------	--------------------

TOTAL EXPENDITURES	<u>\$67,078.08</u>
--------------------	--------------------

BALANCE, December 31, 2017	\$280,567.92
----------------------------	--------------

TOTAL EXPENDITURES AND BALANCE	<u>\$67,078.08</u>
--------------------------------	--------------------

Note: The 2016 Competitive Construction Grant had originally been funded by an authorized amount of \$347,646.00. The remaining authorized 2016 Competitive Construction Grant Funds are \$280,567.92.

**2017**  
**COUNTY OF ELK**  
**Federal Social Services**  
CNB Bank 3930

BALANCE, December 31, 2016		\$126.35
REVENUES		
State Treasurer-Department of Public Welfare Homeless Assistance Program	<u>\$27,817.00</u>	
TOTAL REVENUES		<u>\$27,817.00</u>
TOTAL REVENUES AND BALANCE		<u>\$27,943.35</u>
EXPENDITURES		
CAPSEA	<u>\$27,817.00</u>	
TOTAL EXPENDITURES		<u>\$27,817.00</u>
BALANCE, December 31, 2017		\$126.35
TOTAL EXPENDITURES AND BALANCE		<u>\$27,943.35</u>



**2017**  
**COUNTY OF ELK**  
**Human Services**  
CNB Bank 2080

BALANCE, December 31, 2016		\$6,436.74	
REVENUES			
State Treasurer-Department of Public Welfare	\$50,000.00		
ACH Deposit-Commonwealth of PA (Error)	\$27,817.00		
Interest Earned	<u>\$11.12</u>		
TOTAL REVENUES		<u>\$77,828.12</u>	
TOTAL REVENUES AND BALANCE			<u>\$84,264.86</u>
EXPENDITURES			
Office of Human Services, Inc.	\$50,000.00		
Transfer to HAP PMT (Error)	\$27,817.00		
Harland-Clark Check Order	<u>\$85.83</u>		
TOTAL EXPENDITURES		<u>\$77,902.83</u>	
BALANCE, December 31, 2017		\$6,362.03	
TOTAL EXPENDITURES AND BALANCE			<u>\$84,264.86</u>

**2017**  
**COUNTY OF ELK**  
**MULTIPLE HOUSING ACCESS**

First Commonwealth Bank 7233

BALANCE, December 31, 2016		\$1.18
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.18</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$1.18
TOTAL EXPENDITURES AND BALANCE		<u>\$1.18</u>

**2017**  
**COUNTY OF ELK**  
**Transportation**  
CNB 5633

BALANCE, December 31, 2016		\$149,383.36	
REVENUES			
State Treasurer - Department of	\$722,539.00		
Human Services			
Interest Earned	<u>\$549.33</u>		
TOTAL REVENUES		<u>\$723,088.33</u>	
TOTAL REVENUES AND BALANCE			<u>\$872,471.69</u>
EXPENDITURES			
Area Transportation Authority	<u>\$788,722.58</u>		
TOTAL EXPENDITURES		\$788,722.58	
BALANCE, December 31, 2017		<u>\$83,749.11</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$872,471.69</u>

**2017**  
**COUNTY OF ELK**  
**Children and Youth Special Account**

PNC Bank 7432 and Northwest Savings Bank 1298

BALANCE, December 31, 2016	\$105,236.23	\$244,875.78
----------------------------	--------------	--------------

REVENUES

	PNC Bank	Northwest
State Treasurer-Federal Title XX	\$0.00	\$43,512.00
State Treasurer-Federal Title IV-E	\$0.00	\$215,935.21
State Treasurer-Act 148	\$0.00	\$1,469,690.00
State Treasurer-Title IV-B	\$0.00	\$25,955.00
Independent Living Special Grant	\$0.00	\$126,223.00
County of Elk Match	\$0.00	\$432,976.50
TANF Monies	\$0.00	\$20,673.33
Program Income (Maintenance)	\$0.00	\$44,919.32
Caseworker Visit Grant	\$0.00	\$2,000.00
Inform Technology Grant	\$0.00	\$34,486.00
Miscellaneous	\$18.00	\$106,642.23
Medicaid	\$0.00	\$1,210.69
Interest Earned	\$0.81	\$2,232.36
	<hr/>	<hr/>
TOTAL REVENUES	\$18.81	\$2,526,455.64
	<hr/>	<hr/>
TOTAL REVENUES AND BALANCE	\$105,255.04	\$2,771,331.42

EXPENDITURES

County Reimbursement for Wages and Benefits	\$0.00	\$649,110.00
Purchased Client Services	\$0.00	\$959,895.70
Adoptive Assistance	\$0.00	\$109,890.50
Program Services Consultation	\$0.00	\$41,123.96
Communications	\$0.00	\$18,703.63
Travel Expenses	\$0.00	\$33,052.87
Office Equipment and Supplies	\$0.00	\$7,319.30
Occupancy, Rent, Utilities and Housekeeping	\$0.00	\$47,343.02
Service Supplies	\$0.00	\$21,207.13
Miscellaneous Personnel Expenses	\$0.00	\$3,615.00
Indirect Administration	\$0.00	\$38,547.15
Guardian AD PD Juvenile	\$0.00	\$3,541.25
Other Operating Expenses	\$36.00	\$0.00
Major Purchases	\$0.00	\$36,118.41
Miscellaneous Account Charges (Close Account)	\$105,219.04	\$0.00
	<hr/>	<hr/>
TOTAL EXPENDITURES	\$105,255.04	\$1,969,467.92
	<hr/>	<hr/>
BALANCE, December 31, 2017	\$0.00	\$801,863.50
	<hr/>	<hr/>
TOTAL EXPENDITURES AND BALANCE	\$105,255.04	\$2,771,331.42

\*PNC Bank Closed 2/3/17

**2017**  
**COUNTY OF ELK**  
**County Record Improvement Fund**  
Northwest Savings Bank 3180

BALANCE, December 31, 2016		\$9,438.65
REVENUES		
Collections	\$7,818.00	
Interest Earned	\$1.82	
Transfer IT Funds	<u>\$8,629.54</u>	
TOTAL REVENUES		<u>\$16,449.36</u>
TOTAL REVENUES AND BALANCE		<u><u>\$25,888.01</u></u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$25,888.01
TOTAL EXPENDITURES AND BALANCE		<u><u>\$25,888.01</u></u>



**2017**  
**COUNTY OF ELK**  
**Domestic Relations IV-D**

CNB Bank 7236

BALANCE, December 31, 2016

\$572,218.39

REVENUES

State Treasurer IV-D Reimbursement	\$222,618.00
County of Elk Share	\$137,636.00
Incentive Payments	\$72,936.86
Collection of Fees	\$31,298.74
PA SCDU	\$1,389.69
Interest Earned	<u>\$1,386.27</u>

TOTAL REVENUES

\$467,265.56

TOTAL REVENUES AND BALANCE

\$1,039,483.95

EXPENDITURES

Salaries and Wages	\$215,808.39
Fringe Benefits	\$116,847.78
Overhead	<u>\$161,727.34</u>

TOTAL EXPENDITURES

\$494,383.51

BALANCE, December 31, 2017

\$545,100.44

TOTAL EXPENDITURES AND BALANCE

\$1,039,483.95

Note: As of December 31, 2017, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$62,182.78 and in a separate Incentive Account with a balance of \$210,140.17. These are not included in the Domestic Relations IV-D Account's operating office balance.

**2017**  
**COUNTY OF ELK**  
**DUI Corrections**

CNB 5633

BALANCE, December 31, 2016		\$23,032.82
REVENUES		
DUI/Corrections Monies Collected	\$62.96	
County of Elk General Fund	<u>\$9,659.86</u>	
TOTAL REVENUES		<u>\$9,722.82</u>
TOTAL REVENUES AND BALANCE		<u>\$32,755.64</u>
EXPENDITURES		
Purchase of Equipment	\$7,304.00	
Banking Supplies	<u>\$75.64</u>	
TOTAL EXPENDITURES		\$7,379.64
BALANCE, December 31, 2017		<u>\$25,376.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$32,755.64</u>

**2017**  
**COUNTY OF ELK**  
**DUI/Drug and Alcohol**

CNB Bank 4291

BALANCE, December 31, 2016 \$62,538.07

REVENUES

Transfer from Elk County General Fund	\$9,659.85
DUI/Drug and Alcohol Monies Collected	\$62.95
Interest Earned	<u>\$148.37</u>

TOTAL REVENUES \$9,871.17

TOTAL REVENUES AND BALANCE \$72,409.24

EXPENDITURES

Advanced Disposal	\$943.36
Redwood Toxicology Lab	\$855.00
Probation & Parole	\$108.05
Alcohol & Drug Abuse Services, Inc.	\$2,810.41
Way Office Plus	<u>\$337.26</u>

TOTAL EXPENDITURES \$5,054.08

BALANCE, December 31, 2017 \$67,355.16

TOTAL EXPENDITURES AND BALANCE \$72,409.24

**2017**  
**COUNTY OF ELK**  
**E-911 Wireless Account**  
First Commonwealth Bank 9460

BALANCE, December 31, 2016 \$580,906.30

REVENUES

PA Emergency Management Allocation	\$2,380,114.76
Cameron County	\$71,272.79
Miscellaneous	\$13,658.89
Interest Earned	<u>\$398.30</u>

TOTAL REVENUES \$2,465,444.74

TOTAL REVENUES AND BALANCE \$3,046,351.04

EXPENDITURES

Miscellaneous	\$3,101.47
Technical Service & Maintenance	\$88,464.00
Equipment Purchases	99,578.76
Phone & Internet	\$108,024.79
Professional Services	\$16,000.00
Training/Certifications/Dues	\$15,677.96
Transportation/Travel	\$908.49
County of Elk Reimbursement	<u>\$1,546,232.04</u>

TOTAL EXPENDITURES \$1,877,987.51

BALANCE, December 31, 2017 \$1,168,363.53

TOTAL EXPENDITURES AND BALANCE \$3,046,351.04

**2017**  
**COUNTY OF ELK**  
**Hazardous Materials Response**  
Northwest Savings Bank 8298

BALANCE, December 31, 2016

\$37,273.35

REVENUES

Reimbursement for Hazmat Material	\$1,657.00
Industries-Response Plan	\$1,100.00
Industries-Chemicals	\$23,400.00
HMEP Grant	\$5,932.00
Miscellaneous	\$44.92
Interest Earned	\$4.88

TOTAL REVENUES

\$32,138.80

TOTAL REVENUES AND BALANCE

\$69,412.15

EXPENDITURES

Equipment and Supplies	\$8,868.43
Mileage, Training, and Lodging	\$330.62
Pager Service/Fax Service	\$87.45
Rental	\$1,800.00
Cellular Phone Service	\$5,738.43
Professional Services	\$2,500.00
Subscriptions/Memberships	\$14,036.94
Miscellaneous Debit	\$479.12

TOTAL EXPENDITURES

\$33,840.99

BALANCE, December 31, 2017

\$35,571.16

TOTAL EXPENDITURES AND BALANCE

\$69,412.15



**2017**  
**COUNTY OF ELK**  
**Hotel Tax Fund**  
Northwest Savings Bank 3644

BALANCE, December 31, 2016		\$1,503.25	
REVENUES			
Collections	<u>\$191,219.20</u>		
TOTAL REVENUES		<u>\$191,219.20</u>	
TOTAL REVENUES AND BALANCE			<u>\$192,722.45</u>
EXPENDITURES			
Great Outdoors Visitors Bureau	\$181,819.25		
County of Elk-General Fund	<u>\$8,217.19</u>		
TOTAL EXPENDITURES		<u>\$190,036.44</u>	
BALANCE, December 31, 2017		\$2,686.01	
TOTAL EXPENDITURES AND BALANCE			<u>\$192,722.45</u>

**2017**  
**COUNTY OF ELK**  
**Housing Rehabilitation Program**

CNB Bank 9623

BALANCE, December 31, 2016		\$945.61	
REVENUES			
DCA Bureau of HUD	\$4,988.39		
County of Elk General Fund	<u>\$4,988.39</u>		
TOTAL REVENUES		<u>\$9,976.78</u>	
TOTAL REVENUES AND BALANCE			<u>\$10,922.39</u>
EXPENDITURES			
County of Elk General Fund	\$4,988.39		
US Department of Housing & Urban Development	\$4,988.39		
County of Elk Affordable Housing	<u>\$945.61</u>		
TOTAL EXPENDITURES		<u>\$10,922.39</u>	
BALANCE, December 31, 2017		\$0.00	
TOTAL EXPENDITURES AND BALANCE			<u>\$10,922.39</u>

**2017**  
**COUNTY OF ELK**  
**Liquid Fuel Tax Fund**  
First Commonwealth Bank 7676

BALANCE, December 31, 2016		\$16,227.07	
REVENUES			
State Treasury Bi-Annual share	\$100,247.31		
Interest Earned	<u>\$8.17</u>		
TOTAL REVENUES		<u>\$100,255.48</u>	
TOTAL REVENUES AND BALANCE			<u>\$116,482.55</u>
EXPENDITURES			
Maintenance and Repair	\$7,000.00		
Equipment	\$28,000.00		
Winter Maintenance	\$23,000.00		
Paving & Supplies	<u>\$35,000.00</u>		
TOTAL EXPENDITURES		<u>\$93,000.00</u>	
BALANCE, December 31, 2017		\$23,482.55	
TOTAL EXPENDITURES AND BALANCE			<u>\$116,482.55</u>

**2017**  
**COUNTY OF ELK**  
**Liquid Fuel Act 44**  
Northwest Savings Bank 9526

BALANCE, December 31, 2016

\$201,519.25

REVENUES

State Treasurer (PennDot) Act 44

\$13,736.94

State Treasurer Act 89

\$25,995.72

Act 44 Interest Earned

\$551.49

Act 89 Interest Earned

\$227.96

TOTAL REVENUES

\$40,512.11

TOTAL REVENUES AND BALANCE

\$242,031.36

EXPENDITURES

Spring Creek Township Supervisors

\$1,450.00

Bridge Supplies

\$169.98

Supplies

\$12.02

Miscellaneous

\$50,000.00

TOTAL EXPENDITURES

\$51,632.00

BALANCE, December 31, 2017

\$190,399.36

TOTAL EXPENDITURES AND BALANCE

\$242,031.36

**2017**  
**COUNTY OF ELK**  
**National Forest Fund 2016 Allotment**  
Northwest Savings Bank 5285

BALANCE, December 31, 2016		\$0.00
REVENUES		
Commonwealth of Pennsylvania (State Treasurer)	<u>\$369,965.89</u>	
TOTAL REVENUES		<u>\$369,965.89</u>
TOTAL REVENUES AND BALANCE		<u>\$369,965.89</u>
EXPENDITURES		
2016 National Forest Fund (85% Allotment)		
School Districts	\$184,982.95	
Townships	<u>\$184,982.94</u>	
TOTAL EXPENDITURES		<u>\$369,965.89</u>
BALANCE, December 31, 2017		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$369,965.89</u>



**2017**  
**COUNTY OF ELK**  
**National Forest Fund Distribution Report**  
**for the 2016 Allotment**

Under the provisions of the Act of April 27, 1925, PL 324, the Commonwealth pays this allotment to the County of Elk to be disbursed to townships and schools where the Allegheny National Forest is situated. These funds are to be used for schools and roads.

The County must divide the allotment, 75% for schools, 25% for roads, unless the citizens of the township have voted for a 50-50 split. In Elk County, the citizens of all townships have voted for a 50-50 split of the National Forest Allotments between the schools and roads. The amount of the distribution is determined by the acreage of National Forest land in each township.

TOWNSHIP	RATIO:	ANF ACREAGE
Highland	50-50	44,599.53
Jones	50-50	16,377.76
Millstone	50-50	19,905.56
Ridgway	50-50	12,981.63
Spring Creek	50-50	17,971.57
Total		<u>111,836.05</u>

In Jones Township, the 50% school amount is divided as 95% to Johnsonburg Area School and 5% to Kane Area School.

2017 DISBURSEMENTS	2016 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$32,924.89	\$32,924.89
Johnsonburg Area	25,735.22	25,735.22
Kane Area	75,124.55	75,124.55
Ridgway Area	51,198.29	51,198.29
Total School Districts	<u>\$184,982.95</u>	<u>\$184,982.95</u>
Townships		
Highland	\$73,770.06	\$73,770.06
Jones	27,089.71	27,089.71
Millstone	32,924.88	32,924.88
Ridgway	21,472.33	21,472.33
Spring Creek	29,725.96	29,725.96
Total Townships	<u>\$184,982.94</u>	<u>\$184,982.94</u>
Total Disbursements	<u>\$369,965.89</u>	<u>\$369,965.89</u>

**2017**  
**COUNTY OF ELK**  
**National Forest Fund-Title III Projects**  
Northwest Savings Bank 5285

BALANCE, December 31, 2016		\$10.00
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$10.00</u></u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$10.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$10.00</u></u>

**2017**  
**COUNTY OF ELK**  
**Conservation and Natural Resources Grant Fund**  
Northwest Savings Bank 9997

BALANCE, December 31, 2016		\$54,897.80
REVENUES		
Interest Earned	<u>\$67.42</u>	
TOTAL REVENUES		<u>\$67.42</u>
TOTAL REVENUES AND BALANCE		<u><u>\$54,965.22</u></u>
EXPENDITURES		
Transfer to Growing Greener Projects Fund	<u>\$54,965.22</u>	
TOTAL EXPENDITURES		<u>\$54,965.22</u>
BALANCE, December 31, 2017		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$54,965.22</u></u>

**2017**  
**COUNTY OF ELK**  
**Northern Tier Regional Tele Project**  
Northwest Savings Bank 5084

BALANCE, December 31, 2016 \$193,393.47

REVENUES

Transfer of PEMA Uniform 911 Grant from E911	
Wireless	\$1,046,232.04
Miscellaneous	\$2,095.20
Clearfield County	\$169.91
McKean County	\$1,468.17
Erie County	\$100,327.25
Interest Earned	<u>\$2,197.42</u>

TOTAL REVENUES \$1,152,489.99

TOTAL REVENUES AND BALANCE \$1,345,883.46

EXPENDITURES

Windstream Corporation	\$15,732.91
Verizon	\$5,076.00
Verizon Select Service	\$310,180.45
Zito Media	\$172,176.00
Comcast	\$1,758.50
Atlantic Broadband	\$1,400.71
Miscellaneous	\$5,524.52
Erie County 911	\$72,406.33
Professional Services	<u>\$414,641.68</u>

TOTAL EXPENDITURES \$998,897.10

BALANCE, December 31, 2017 \$346,986.36

TOTAL EXPENDITURES AND BALANCE \$1,345,883.46

**2017**  
**COUNTY OF ELK**  
**P.O.S.T.S Program**  
**Children and Youth Services/Probation**  
PNC Bank 2857 and Northwest Savings Bank 1520

BALANCE, December 31, 2016	\$3,049.73	\$0.00
REVENUES		
	<b>PNC Bank</b>	<b>Northwest</b>
Interest	\$0.12	\$0.00
New Account Deposit	\$0.00	\$2,425.85
TOTAL REVENUES	\$0.12	\$2,425.85
TOTAL REVENUES AND BALANCE	\$3,049.85	\$2,425.85
EXPENDITURES		
Advertising	\$600.00	\$0.00
Service Charge	\$24.00	\$0.00
TOTAL EXPENDITURES	\$624.00	\$0.00
BALANCE, December 31, 2017	\$2,425.85	\$2,425.85
TOTAL EXPENDITURES AND BALANCE	\$3,049.85	\$2,425.85

\*PNC Bank Account Closed 6/1/17



**2017**  
**COUNTY OF ELK**  
**Solid Waste Authority Administration Account**  
Farmers National Bank 1683

BALANCE, December 31, 2016

\$127,369.07

REVENUES

Host Recycling Fees	\$43,661.45
Grants	
ACT 101 Section 904	\$16,954.00
ACT 101 Section 902	\$244,441.00
901 Grant EPA	\$16,533.25
Stackpole Hall Foundation	\$3,250.00
Scrap Metal Recycling	\$4,674.97
Bulb and Battery Recycling	\$9,768.28
Miscellaneous Revenue	\$42,346.76
Demolition Permits	\$2,550.00
Donations	\$10,769.08
OCC Recycling	\$82,466.40
Interest Earned	<u>\$283.27</u>

TOTAL REVENUES

\$477,698.46

TOTAL REVENUES AND BALANCE

\$605,067.53

EXPENDITURES

County of Elk General Fund	\$16,710.62
Equipment	\$67,478.24
Recycling Container Fees	\$9,225.66
902 Grant - Proc Equipment	\$74,335.76
901-B Planning Grant	\$10,542.00
901-B Education Grant	\$5,793.40
Supplies	\$7,476.63
Oil Based Paint	\$1,212.50
Bulb and Battery Recycling	\$6,523.96
Electronic Surcharge	\$3,862.26
Operating Expenses	\$10,552.38
White Goods & Tires Recycling	\$9,554.93
Miscellaneous	\$14,728.31
Professional Services	\$15,406.44
Advertising/Legal Notices	\$1,607.64
Household Hazardous Waste	\$5,222.93
Transfer Funds	\$12,000.00
OCC Cardboard	<u>\$8,782.01</u>

TOTAL EXPENDITURES

\$281,015.67

BALANCE, December 31, 2017

\$324,051.86

TOTAL EXPENDITURES AND BALANCE

\$605,067.53

**2017**  
**COUNTY OF ELK**  
**Substance Abuse Education**

CNB Bank 0242

BALANCE, December 31, 2016		\$99,907.49
REVENUES		
Collection of Fees-Act 198	\$8,440.72	
Transfer Act 198 Monies from General Fund	<u>\$255.47</u>	
TOTAL REVENUES		<u>\$8,696.19</u>
TOTAL REVENUES AND BALANCE		<u>\$108,603.68</u>
EXPENDITURES		
Supplies	\$123.30	
Transfer to Elk Treatment Court New Account	\$1,000.00	
Miscellaneous	<u>\$22.15</u>	
TOTAL EXPENDITURES		<u>\$1,145.45</u>
BALANCE, December 31, 2017		\$107,458.23
TOTAL EXPENDITURES AND BALANCE		<u>\$108,603.68</u>

**2017**  
**COUNTY OF ELK**  
**Supervision Fee Fund**  
Northwest Savings Bank 4081

BALANCE, December 31, 2016

\$12,566.11

REVENUES

Probation and Parole Department  
Interest Earned

\$45,575.39  
\$0.87

TOTAL REVENUES

\$45,576.26

TOTAL REVENUES AND BALANCE

\$58,142.37

EXPENDITURES

Office Expenses  
County of Elk-90% Reimbursement  
Office Medical Equipment  
Office Equipment  
Monthly Subscription

\$2,534.21  
\$38,780.68  
\$80.05  
\$993.88  
\$3,600.00

TOTAL EXPENDITURES

\$45,988.82

BALANCE, December 31, 2017

\$12,153.55

TOTAL EXPENDITURES AND BALANCE

\$58,142.37

**2017**  
**COUNTY OF ELK**  
**SWA Recycling Building**  
Farmers National Bank 4921

BALANCE, December 31, 2016

\$1,931.72

REVENUES

Donations	\$95.00
Auction	\$50.00
Grants	\$125,000.00
Transfers	<u>\$12,000.00</u>

TOTAL REVENUES

\$137,145.00

TOTAL REVENUES AND BALANCE

\$139,076.72

EXPENDITURES

Supplies	\$6,036.05
Maintenance	\$470.23
Loan Payment-Rent	\$12,000.00
Professional Services	\$500.00
Contracting Services	<u>\$77,292.70</u>

TOTAL EXPENDITURES

\$96,298.98

BALANCE, December 31, 2017

\$42,777.74

TOTAL EXPENDITURES AND BALANCE

\$139,076.72

**2017**  
**COUNTY OF ELK**  
**Treatment Court Account**  
CNB 7419\*

BALANCE, December 31, 2016		\$0.00
REVENUES		
County of Elk Substance Abuse Fund	\$1,000.00	
Interest Earned	<u>\$0.02</u>	
TOTAL REVENUES		<u>\$1,000.02</u>
TOTAL REVENUES AND BALANCE		<u>\$1,000.02</u>
EXPENDITURES		
Inmate Supplies	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2017		<u>\$1,000.02</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,000.02</u>

\*Account Opened 12/22/17



**2017**  
**COUNTY OF ELK**  
**Weapons of Mass Destruction**  
Northwest Savings Bank 6372

BALANCE, December 31, 2016		\$449.21
REVENUES		
County of Elk E-911 Wireless	\$200.00	
The City of St. Marys	<u>\$5,000.00</u>	
TOTAL REVENUES		<u>\$5,200.00</u>
TOTAL REVENUES AND BALANCE		<u>\$5,649.21</u>
EXPENDITURES		
Subscription	\$2,785.00	
Supplies	<u>\$450.46</u>	
TOTAL EXPENDITURES		<u>\$3,235.46</u>
BALANCE, December 31, 2017		\$2,413.75
TOTAL EXPENDITURES AND BALANCE		<u>\$5,649.21</u>

**2017**  
**COUNTY OF ELK**  
**Work Release Account**  
Northwest Savings Bank 3636

BALANCE, December 31, 2016

\$204,922.02

REVENUES

Collections from Work Release Residents	\$4,097.39
Reimbursement from General Fund	\$38,163.86
Transfer of PCCD Grant Monies	\$9,258.45
CCAP, PcoRP-Claims	\$6,742.00
Interest Earned	<u>\$7,232.24</u>

TOTAL REVENUES

\$58,984.94

TOTAL REVENUES AND BALANCE

\$263,906.96

EXPENDITURES

Uniforms/Clothing/Boot Allotment	\$3,132.70
Self Defense & Supplies	\$3,204.84
Equipment	\$29,465.00
Purchase Ford Fusion	\$19,033.38
Tablebase & 2 Tabletops	\$2,545.44
2 Office Chairs	\$1,357.98
Probation and Parole Supplies & Clothing	<u>\$9,258.45</u>

TOTAL EXPENDITURES

\$67,997.79

BALANCE, December 31, 2017

\$195,909.17

TOTAL EXPENDITURES AND BALANCE

\$263,906.96

**2017**  
**COUNTY OF ELK**  
**District Court 59-3-02**  
**District Justice James L. Martin**

\*CNB 4019 and Northwest Savings Bank 9543

BALANCE, December 31, 2016

\$10,272.48

REVENUES

Collections

\$463,477.54

Voided Checks

\$88.70

TOTAL REVENUES

\$463,566.24

TOTAL REVENUES AND BALANCE

\$473,838.72

EXPENDITURES

Pennsylvania Department of Revenue

\$361,237.67

County of Elk

\$52,776.21

Municipalities

\$27,423.09

School Districts

\$4,396.12

Restitution

\$3,812.23

Collateral/Refund

\$7,778.50

Server Cost

\$4,010.22

TOTAL EXPENDITURES

\$461,434.04

BALANCE, December 31, 2017

\$12,404.68

TOTAL EXPENDITURES AND BALANCE

\$473,838.72

\*CNB closed in June 2017

**2017**  
**COUNTY OF ELK**  
**District Court 59-3-03**  
**District Justice Mark Jacob**  
CNB 3741

BALANCE, December 31, 2016		\$11,324.02
REVENUES		
Collections	\$494,860.55	
Voided Checks	<u>\$240.05</u>	
TOTAL REVENUES		<u>\$495,100.60</u>
TOTAL REVENUES AND BALANCE		<u>\$506,424.62</u>
EXPENDITURES		
Commonwealth of Pennsylvania	\$293,197.95	
County of Elk	\$59,349.16	
Municipalities	\$48,532.75	
School District	\$2,429.23	
Restitution	\$7,098.55	
Server Costs	\$4,025.57	
Refunds	<u>\$79,262.57</u>	
TOTAL EXPENDITURES		\$493,895.78
BALANCE, December 31, 2017		<u>\$12,528.84</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$506,424.62</u>

**2017**  
**COUNTY OF ELK**  
**Prothonotary Account**  
Northwest Savings Bank 1322

BALANCE, December 31, 2016

\$7,860.32

REVENUES

Daily Receipts	\$93,893.21
Probation and Parole Department	\$6,057.78
IRS Direct Deposit	\$610.00
Voided and Escheated Checks	<u>\$405.00</u>

TOTAL REVENUES

\$100,965.99

TOTAL REVENUES AND BALANCE

\$108,826.31

EXPENDITURES

Pennsylvania Department of Revenue	\$20,569.99
Writs, etc.	
Administrative Office of Pennsylvania	\$230.40
Courts - Act 119	
Refunds	\$4,735.00
Automation Funding	\$4,342.50
Net Collections to County of Elk	\$68,244.65
Commonwealth of Pennsylvania	\$2,732.13
Sheriff Services	\$250.00
Wage Attachment	\$2,433.74
Bank Fees and NSF Checks	\$24.00
Check Purchase	<u>\$55.29</u>

TOTAL EXPENDITURES

\$103,617.70

BALANCE, December 31, 2017

\$5,208.61

TOTAL EXPENDITURES AND BALANCE

\$108,826.31



**2017**  
**COUNTY OF ELK**  
**Prothonotary Automation Fund**  
Northwest Savings Bank 6593

BALANCE, December 31, 2016		\$3,197.65
REVENUES		
Interest Earned	\$3.55	
Civil Collections	\$4,342.50	
Criminal Collections	<u>\$1,424.47</u>	
TOTAL REVENUES		<u>\$5,770.52</u>
TOTAL REVENUES AND BALANCE		<u>\$8,968.17</u>
EXPENDITURES		
Office Equipment	<u>\$4,690.49</u>	
TOTAL EXPENDITURES		\$4,690.49
BALANCE, December 31, 2017		<u>\$4,277.68</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$8,968.17</u>

**2017**  
**COUNTY OF ELK**  
**Prothonotary Escrow Account**  
PNC Bank 7959 and Northwest Savings Bank 1488

BALANCE, December 31, 2016	\$11,058.58	\$0.00
REVENUES	<b>PNC Bank</b>	<b>Northwest</b>
Cash, Bail, Bonds, Impounded Funds, and		
Transfers Including Pounceage	\$0.00	\$500.00
Deposit from PNC Account Closure	<u>\$0.00</u>	<u>\$11,058.58</u>
TOTAL REVENUES	<u>\$0.00</u>	<u>\$11,558.58</u>
TOTAL REVENUES AND BALANCE	<u>\$11,058.58</u>	<u>\$11,558.58</u>
EXPENDITURES		
Cash, Bail, Bonds, Impounded Funds, and		
Transfers Including Pounceage	\$0.00	\$500.00
Transfer to New Account	<u>\$11,058.58</u>	<u>\$0.00</u>
TOTAL EXPENDITURES	<u>\$11,058.58</u>	<u>\$500.00</u>
BALANCE, December 31, 2017	\$0.00	\$11,058.58
TOTAL EXPENDITURES AND BALANCE	<u>\$11,058.58</u>	<u>\$11,558.58</u>

PNC Bank Closed 04/06/17

**2017**  
**COUNTY OF ELK**  
**Recorder of Deeds**

Northwest Savings Bank 6524

BALANCE, December 31, 2016		\$0.00
REVENUES		
Collections	<u>\$761,830.32</u>	
TOTAL REVENUES		<u>\$761,830.32</u>
TOTAL REVENUES AND BALANCE		<u>\$761,830.32</u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$410,066.02	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	\$123,961.08	
County of Elk	\$172,832.32	
County Record Improvement Fund	\$7,670.00	
Recorder of Deeds Record Improvement		
Fund	\$11,505.00	
Elk County Affordable Housing Fund	\$24,778.00	
Commonwealth of Pennsylvania	\$100.00	
Recorders Automation & Technology		
Fund	\$10,878.30	
Bank Service Charge	<u>\$39.60</u>	
TOTAL EXPENDITURES		<u>\$761,830.32</u>
BALANCE, December 31, 2017		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$761,830.32</u>

**2017**  
**COUNTY OF ELK**  
**Recorder of Deeds Record Improvement Fund**  
Northwest Savings Bank 0030

BALANCE, December 31, 2016		\$13,587.61	
REVENUES			
Collections	\$11,727.00		
Interest Earned	<u>\$6.27</u>		
TOTAL REVENUES		<u>\$11,733.27</u>	
TOTAL REVENUES AND BALANCE			<u>\$25,320.88</u>
EXPENDITURES			
Supplies Purchased	<u>\$13,216.59</u>		
TOTAL EXPENDITURES		<u>\$13,216.59</u>	
BALANCE, December 31, 2017		\$12,104.29	
TOTAL EXPENDITURES AND BALANCE			<u>\$25,320.88</u>

**2017**  
**COUNTY OF ELK**  
**Recorder of Deeds Automation Technology Fund**  
Northwest Savings Bank 7409

BALANCE, December 31, 2016		\$39,861.96	
REVENUES			
Collections of the Recorder of Deeds	\$761,832.32		
Interest Earned	\$16.61		
Automation & Technology Collections	<u>\$9,309.30</u>		
TOTAL REVENUES		<u>\$771,158.23</u>	
TOTAL REVENUES AND BALANCE			<u>\$811,020.19</u>
EXPENDITURES			
Checks Payable to Elk County	\$172,832.32		
Other Expenses	\$589,000.00		
Recorders Automation & Technology Fund	<u>\$25,431.39</u>		
TOTAL EXPENDITURES		<u>\$787,263.71</u>	
BALANCE, December 31, 2017		\$23,756.48	
TOTAL EXPENDITURES AND BALANCE			<u>\$811,020.19</u>



**2017**  
**COUNTY OF ELK**  
**Register of Wills and Clerk of Orphans' Court**  
Northwest Savings Bank 0567

BALANCE, December 31, 2016		\$4,682.55	
REVENUES			
Collections	\$48,070.45		
Commonwealth of Pa. Refunds	<u>\$26,517.82</u>		
TOTAL REVENUES		<u>\$74,588.27</u>	
TOTAL REVENUES AND BALANCE			<u>\$79,270.82</u>
EXPENDITURES			
Pennsylvania Department of Revenue	\$10,266.00		
County of Elk General Fund:			
Register of Wills	\$53,031.48		
Orphans' Court	\$9,005.50		
Check Purchase	<u>\$55.29</u>		
TOTAL EXPENDITURES		<u>\$72,358.27</u>	
BALANCE, December 31, 2017		\$6,912.55	
TOTAL EXPENDITURES AND BALANCE			<u>\$79,270.82</u>

**2017**  
**COUNTY OF ELK**  
**Sheriff's Office Account**

Northwest Savings Bank 6778

BALANCE, December 31, 2016

\$121,589.83

REVENUES

Civil Action	\$40,696.60
License to Buy Precious Metals	\$150.00
License to Carry Concealed	\$33,755.00
License to Sell Firearms	\$399.00
Miscellaneous	\$86.45
Personal Property	\$54,737.52
Protection from Abuse	\$1,613.82
Real Estate Sale	\$197,267.20
Voided Checks	\$346.25
Warrants	\$9,841.62
Writ of Transportation	\$1,023.06
Interest Earned	<u>\$319.17</u>

TOTAL REVENUES

\$340,235.69

TOTAL REVENUES AND BALANCE

\$461,825.52

EXPENDITURES

Civil Action	\$12,997.07
County of Elk	\$69,235.07
DSTA Account	\$9,980.00
Firearms License Validation System	\$1,531.00
Miscellaneous Expenditures	\$1,907.16
Municipal Costs	\$8,480.77
Notary Services	\$3,045.54
Personal Property	\$56,362.65
PFA Surcharge Account	\$225.00
Prothonotary	\$4,349.00
Real Estate Sale	\$165,660.77
Real Estate Sale Various Dist. Costs	\$40,677.34
Recorder of Deeds	\$4,887.40
Tax Claim	\$5,265.83
Tax Collectors	\$6,403.24
Transportation/Postage/Meals	\$11,637.45
Warrants	<u>\$6.00</u>

TOTAL EXPENDITURES

\$402,651.29

BALANCE, December 31, 2017

\$59,174.23

TOTAL EXPENDITURES AND BALANCE

\$461,825.52

**2017**  
**COUNTY OF ELK**  
**Sheriff's Office Community Programs**  
Northwest Savings Bank 1199

BALANCE, December 31, 2016

\$1,200.00

REVENUES

Donations

\$520.00

Grant

\$3,137.10

TOTAL REVENUES

\$3,657.10

TOTAL REVENUES AND BALANCE

\$4,857.10

EXPENDITURES

Women on Target

Ammunition

\$309.00

Firearms Purchase

\$2,315.00

Handouts

\$112.50

Miscellaneous

\$3.60

Postage

\$77.19

Training Aides

\$599.52

TOTAL EXPENDITURES

\$3,416.31

BALANCE, December 31, 2017

\$1,440.29

TOTAL EXPENDITURES AND BALANCE

\$4,857.10

**2017**  
**COUNTY OF ELK**  
**Sheriff's License to Carry Modernization Escrow Account**  
Northwest Savings Bank 0110

BALANCE, December 31, 2016		\$0.01
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$0.01
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

**2017**  
**COUNTY OF ELK**  
**Sheriff's Firearms License Validation System Escrow Account**  
Northwest Savings Bank 0102

BALANCE, December 31, 2016		\$629.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,680.00</u>	
TOTAL REVENUES		<u>\$1,680.00</u>
TOTAL REVENUES AND BALANCE		<u>\$2,309.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,786.00</u>	
TOTAL EXPENDITURES		<u>\$1,786.00</u>
BALANCE, December 31, 2017		\$523.01
TOTAL EXPENDITURES AND BALANCE		<u>\$2,309.01</u>



**2017**  
**COUNTY OF ELK**  
**Sheriff's Special Surcharge Escrow Account**  
**Deputy Sheriff Training Account (DSTA)**  
Northwest Savings Bank 0882 & 1447\*

BALANCE, December 31, 2016	\$3,248.04	\$0.00
REVENUES		
	<b>Northwest 0882</b>	<b>Northwest 1447</b>
Deposits from Sheriff's Office Account	\$1,260.00	\$13,938.38
Interest Earned	\$0.34	\$3.08
TOTAL REVENUES	<u>\$1,260.34</u>	<u>\$13,941.46</u>
TOTAL REVENUES AND BALANCE	<u>\$4,508.38</u>	<u>\$13,941.46</u>
EXPENDITURES		
Transfer to New Account	\$4,508.38	\$0.00
Commonwealth of Pennsylvania	\$0.00	\$10,440.00
TOTAL EXPENDITURES	<u>\$4,508.38</u>	<u>\$10,440.00</u>
BALANCE, December 31, 2017	\$0.00	\$3,501.46
TOTAL EXPENDITURES AND BALANCE	<u>\$4,508.38</u>	<u>\$13,941.46</u>

\*moved to new account #1447 3/10/17

**2017**  
**COUNTY OF ELK**  
**Sheriff's Surcharge Account**  
Northwest Savings Bank 1132

BALANCE, December 31, 2016		\$825.00
REVENUES		
Miscellaneous Revenue	<u>\$225.00</u>	
TOTAL REVENUES		<u>\$225.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,050.00</u>
EXPENDITURES		
Miscellaneous Expenditures	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$1,050.00
TOTAL EXPENDITURES AND BALANCE		<u>\$1,050.00</u>

**2017**  
**COUNTY OF ELK**  
**Treasurer--Agent for Licenses**  
CNB 3867

BALANCE, December 31, 2016

\$172.50

REVENUES

Dog Licenses	\$35,335.00
Fishing License Sales	\$6,977.10
Hunting License Sales	\$85,519.90
Small Game of Chance Licenses	\$13,350.00
Bingo Licenses	\$2,530.00
Sporting Pistol Permits	\$189.00
Boat Registration, Temporary Tags	<u>\$8,440.14</u>

TOTAL REVENUES

\$152,341.14

TOTAL REVENUES AND BALANCE

\$152,513.64

EXPENDITURES

Paid to Elk County	
Dog Licenses	\$5,773.00
Hunting License Commission	\$9,447.00
Fishing License Commission	\$379.00
Small Game of Chance Licenses	\$13,350.00
Bingo Licenses	\$2,530.00
Sporting Pistol Permits	\$189.00
Boat Registration, Temporary Tags	\$186.00
Miscellaneous	(\$107.20)

COUNTY EXPENDITURES

\$31,746.80

Paid to Elk County	
Department of Agriculture	\$29,582.00
Hunting License Sales	76,088.10
Fishing License Sales	\$6,752.80
Fish and Boat Commission	\$8,254.94

STATE EXPENDITURES

\$120,677.84

TOTAL EXPENDITURES

\$152,424.64

BALANCE, December 31, 2017

\$89.00

TOTAL EXPENDITURES AND BALANCE

\$152,513.64

**2017**  
**COUNTY OF ELK**  
**Adoption Counseling Fee Account**  
CNB Bank 0434

BALANCE, December 31, 2016		\$5,476.13	
REVENUES			
Interest Earned	<u>\$5.45</u>		
TOTAL REVENUES		<u>\$5.45</u>	
TOTAL REVENUES AND BALANCE			<u>\$5,481.58</u>
EXPENDITURES			
Debit-Dormant Account Fee	<u>\$39.76</u>		
TOTAL EXPENDITURES		<u>\$39.76</u>	
BALANCE, December 31, 2017		\$5,441.82	
TOTAL EXPENDITURES AND BALANCE			<u>\$5,481.58</u>

**2017**  
**COUNTY OF ELK**  
**Cooperative Extension Service**

PNC Bank 4653, Farmers National Bank 8536, Northwest Savings Bank 1694

BALANCE, December 31, 2016	\$14,833.78	\$0.00	\$0.00
----------------------------	-------------	--------	--------

REVENUES

	PNC Bank	Farmers	Northwest
County of Elk Appropriations	\$0.00	\$42,995.87	\$7,832.50
Transfer	\$0.00	\$13,178.99	\$0.00
Miscellaneous	\$0.00	\$38.84	\$0.00
Interest Earned	\$0.00	\$0.00	\$2.09
TOTAL REVENUES	\$0.00	\$56,213.70	\$7,834.59
TOTAL REVENUES AND BALANCE	\$14,833.78	\$56,213.70	\$7,834.59

EXPENDITURES

Equipment Service Contracts and Leases	\$343.23	\$1,910.43	\$442.05
General Liability Insurance	\$0.00	\$313.72	\$0.00
Advertising	\$642.48	\$332.80	\$0.00
Office Supply	\$131.96	\$399.48	\$0.00
Clothing	\$0.00	\$99.07	\$0.00
Materials/Equipment	\$0.00	\$916.64	\$0.00
Unemployment Compensation Insurance	\$0.00	\$0.00	\$0.00
Publications	\$0.00	\$0.00	\$134.75
Utilities	\$201.07	\$1,809.63	\$402.14
Travel	\$16.05	\$406.23	\$0.00
Payroll	\$215.03	\$28,244.79	\$8,141.42
Miscellaneous	\$13,283.96	\$0.00	\$0.00
TOTAL EXPENDITURES	\$14,833.78	\$34,432.79	\$9,120.36
BALANCE, December 31, 2017	\$0.00	\$21,780.91	(\$1,285.77)
TOTAL EXPENDITURES AND BALANCE	\$14,833.78	\$56,213.70	\$7,834.59

PNC Bank Account Closed 6/15/17

**2017**  
**COUNTY OF ELK**  
**Dirt and Gravel Road Program**

Northwest Savings Bank 1838

BALANCE, December 31, 2016 \$131,094.29

REVENUES

Commonwealth of Pennsylvania	\$298,687.50
Miscellaneous	\$51.00
Interest Earned	<u>\$15.90</u>

TOTAL REVENUES \$298,754.40

TOTAL REVENUES AND BALANCE \$429,848.69

EXPENDITURES

Elk Conservation District	\$17,662.46
Benezette Township	\$60,967.07
Jay Township	\$70,407.00
Fox Township	\$17,240.25
Jones Township	\$36,871.87
Horton Township	\$13,410.00
City of St. Marys	\$28,401.84
Elk County Assoc of Township Officials	\$37.00
St. Marys Chrysler Dodge Jeep Ram	\$21,185.00
Valhalla Construction	<u>\$14,544.90</u>

TOTAL EXPENDITURES \$280,727.39

BALANCE, December 31, 2017 \$149,121.30

TOTAL EXPENDITURES AND BALANCE \$429,848.69



**2017**  
**COUNTY OF ELK**  
**Inmate Booking Fee Account**  
Northwest Savings Bank 1504\*

BALANCE, December 31, 2016		\$0.00
REVENUES		
Inmate Booking Fees	<u>\$2,724.53</u>	
TOTAL REVENUES		<u>\$2,724.53</u>
TOTAL REVENUES AND BALANCE		<u>\$2,724.53</u>
EXPENDITURES		
Inmate Supplies	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2017	<u>\$2,724.53</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$2,724.53</u>

\*Account Opened 5/31/17

**2017**  
**COUNTY OF ELK**  
**Prisoners' Incentive Account**  
Northwest Savings Bank 1459

BALANCE, December 31, 2016

\$33,918.93

REVENUES

T-Netix, Inc. -- Commission	\$13,807.44
Transfer from Prison Inmate Fund --	
Commissary	\$25,788.34
Prison Inmate Fund--T-Netix Phone Cards	\$17,040.00
Interest Earned	\$3.58
Reimbursements under 2.00	<u>\$11.72</u>

TOTAL REVENUES

\$56,651.08

TOTAL REVENUES AND BALANCE

\$90,570.01

EXPENDITURES

Prison Inmate Account Payroll	\$834.30
Commissary Supplies - Postage	\$22,925.44
Phone Cards	\$9,930.10
Inmate Supplies-Repair-Equipment	\$12,087.20
Television	\$1,397.47
Magazine and Newspaper Subscriptions	\$1,924.06
Miscellaneous	\$2,690.41
GED	<u>\$30.00</u>

TOTAL EXPENDITURES

\$51,818.98

BALANCE, December 31, 2017

\$38,751.03

TOTAL EXPENDITURES AND BALANCE

\$90,570.01

**2017**  
**COUNTY OF ELK**  
**Probation and Parole Department**  
CNB 9816

BALANCE, December 31, 2016 \$77,536.83

REVENUES

Yearly Receipts from Clients	\$566,513.88
Voided Checks	<u>\$2,137.53</u>

TOTAL REVENUES \$568,651.41

TOTAL REVENUES AND BALANCE \$646,188.24

EXPENDITURES

Restitution	\$84,521.28
Act 198 Substance Abuse	\$8,440.72
Elk County DUI	\$125.91
Elk County Prothonotary Automation	\$1,424.47
Elk County Prothonotary	\$6,084.78
Elk County Sheriff	\$2,495.65
Elk County	\$164,995.20
Elk County Act 35 Supervision Fee	\$45,575.39
Miscellaneous and Municipal Fines	\$10,699.60
Nelson Behavioral, C.R.N., Driver	\$610.46
Education Phase II Drug and Alcohol	
State Costs, Fines & Judgments	\$147,910.21
Check Printing	\$113.39
Refunds	\$31,974.25
Juvenile Restitution Fund	\$729.83
Pa. Department of Treasury	\$2,630.75
Electronic Monitoring	\$1,514.50
O'Bryon Investigations	\$2,409.00
NSF Adjustments	<u>\$100.00</u>

TOTAL EXPENDITURES \$512,355.39

BALANCE, December 31, 2017 \$133,832.85

TOTAL EXPENDITURES AND BALANCE \$646,188.24

**2017**  
**COUNTY OF ELK**  
**Probation Office Juvenile Restitution Fund**  
CNB 9824

BALANCE, December 31, 2016		\$9,928.53	
REVENUES			
Collections from Clients	<u>\$1,011.07</u>		
TOTAL REVENUES		<u>\$1,011.07</u>	
TOTAL REVENUES AND BALANCE			<u>\$10,939.60</u>
EXPENDITURES			
Restitution Payments	\$775.61		
Check Purchase	<u>\$16.40</u>		
TOTAL EXPENDITURES		\$792.01	
BALANCE, December 31, 2017		<u>\$10,147.59</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$10,939.60</u>

**2017**  
**COUNTY OF ELK**  
**JUVENILE PROBATION FUND**  
CNB 1344

BALANCE, December 31, 2016		\$12,434.07
REVENUES		
Collections from Clients	<u>\$300.00</u>	
TOTAL REVENUES		<u>\$300.00</u>
TOTAL REVENUES AND BALANCE		<u>\$12,734.07</u>
EXPENDITURES		
Expenses	<u>\$4,259.50</u>	
TOTAL EXPENDITURES		\$4,259.50
BALANCE, December 31, 2017		<u>\$8,474.57</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$12,734.07</u>

**2017**  
**COUNTY OF ELK**  
**Soil and Water Conservation**

CNB Bank 0593 and 2066  
Northwest Savings Bank 1838

**BALANCE, December 31, 2016**

CNB Checking Account	\$19,619.18
Cleanwater Fund	\$40,068.74
Water Monitoring Project	\$31,195.88
Act 13 Savings	<u>\$118,589.14</u>
<b>TOTAL BALANCE</b>	<b>\$209,472.94</b>

**REVENUES**

County Allocation/SW Enforcement Reimbursement	\$61,965.71
State Grants and Reimbursements	\$126,556.87
Elk County Conservation District D & G	\$15,288.37
Miscellaneous Reimbursements	\$33,463.78
Water Monitoring Project	\$999.55
Clean Water Fund-Permit Fees	\$14,710.00
Clean Water Fund-Interest	\$175.47
Act 13 Savings Deposits	\$57,901.51
Act 13 Savings Interest	<u>\$550.34</u>
<b>TOTAL REVENUES</b>	<b><u>\$311,611.60</u></b>

<b>TOTAL REVENUES AND BALANCE</b>	<b><u>\$521,084.54</u></b>
-----------------------------------	----------------------------

**EXPENDITURES**

Salaries, Benefits, and Payroll Taxes	\$202,487.00
District Travel Expenses	\$5,149.42
Contracted Services	\$10,435.00
Supplies	\$6,963.27
Miscellaneous Expenses	\$14,594.21
Advertising	\$48.20
Training/Education	\$2,115.92
Dues/Membership/Sponsorship/Registration Fees	\$3,210.00
Water Monitoring Project Withdrawals	\$15,976.41
Clean Water Withdrawals	\$0.00
Act 13 Withdrawals	<u>\$0.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$260,979.43</u></b>

**BALANCE, December 31, 2017**

CNB Checking Account	\$11,890.89
Cleanwater Fund	\$54,954.21
Water Monitoring Project	\$16,219.02
Act 13 Savings	<u>\$177,040.99</u>
<b>TOTAL BALANCE</b>	<b>\$260,105.11</b>

<b>TOTAL EXPENDITURES AND BALANCE</b>	<b><u>\$521,084.54</u></b>
---------------------------------------	----------------------------



**2017  
COUNTY OF ELK  
Tax Statement**

Assessed Valuation

Real Estate	\$518,021,381.00
Occupation	<u>\$1,667,945.00</u>
Total Assessed Valuation	\$519,689,326.00
Rate of Assessment on Real Estate	50%
Number of Per Capita Units Assessed	<u>20,256</u>

Tax Rates

General County Purposes	15.40
Debt Purposes	<u>0.75</u>
Total County Tax Rate Millage	16.15
County Per Capita Tax	<u>\$5.00</u>

Current Tax Levy

General Fund	
Real Estate	\$7,974,061.41
Mineral Rights	<u>\$3,469.27</u>
	\$7,977,530.68
Debt Fund	
Real Estate	\$388,376.70
Mineral Rights	<u>\$169.36</u>
	\$388,546.06
Per Capita	<u>\$101,285.00</u>
<b>TOTAL CURRENT TAX LEVY</b>	<u><b>\$8,467,361.74</b></u>

(Continued)

**2017  
COUNTY OF ELK  
Tax Statement**

Taxes Collected

Real Estate

Current	\$7,401,856.59
Previous	\$5,903.33
Tax Claim Bureau	\$802,054.75

<b>TOTAL REAL ESTATE COLLECTED</b>	\$8,209,814.67
------------------------------------	----------------

Debt

Current	360,444.25
Previous	227.43
Tax Claim Bureau	\$129.07

<b>TOTAL DEBT COLLECTED</b>	360,800.75
-----------------------------	------------

Per Capita

Current	\$86,643.30
Previous	\$1,237.50
Prior	\$1,023.00

<b>TOTAL PER CAPITA COLLECTED</b>	\$88,903.80
-----------------------------------	-------------

<b>TOTAL TAXES COLLECTED IN 2017</b>	\$8,659,519.22
--------------------------------------	----------------

Taxes Outstanding

Real Estate	\$495,230.17
Debt	\$24,120.42
Per Capita	\$11,955.00

<b>TOTAL TAXES OUTSTANDING AT END OF 2017</b>	\$531,305.59
---	--------------

**2017**  
**COUNTY OF ELK**  
**Tax Collectors' Account**  
**County Taxes Collected in 2017**

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2017	\$158,567.32	\$7,724.01	\$669.00
FOX TOWNSHIP	Swanson, Vondalee	2017	\$905,064.49	\$44,081.14	\$9,569.00
		2016			\$104.50
		2015			\$22.00
HIGHLAND TOWNSHIP	Moran, Samuel	2017	\$114,587.23	\$5,581.49	\$1,034.00
HORTON TOWNSHIP	Woodward, Emma	2017	\$270,151.58	\$13,158.18	\$3,731.10
JAY TOWNSHIP	Allegretto, James	2017	\$405,034.82	\$19,728.06	\$4,774.20
		2016			\$242.00
		2015			\$374.00
JONES TOWNSHIP	Haight, Joseph	2017	\$428,253.33	\$20,858.51	\$4,575.40
		2016			\$247.50
		2015			\$33.00
		2014			\$33.00
		2013			\$11.00
		2012			\$16.50
MILLSTONE TOWNSHIP	Clark, Gale	2017	\$63,777.51	\$3,106.69	\$284.60
RIDGWAY TOWNSHIP	Clark, Gale	2017	\$649,645.90	\$31,640.44	\$7,325.10
		2016			\$77.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2017	\$94,398.23	\$4,598.22	\$596.70
JOHNSONBURG BOROUGH	Destephano, Trina	2017	\$408,123.99	\$19,877.77	\$5,648.20
	In Lieu of Taxes	2016	\$1,369.58	\$66.70	
		2016			\$291.50
		2015			\$192.50
		2014			\$104.50
		2013			\$104.50
		2012			\$55.00
		2011			\$55.00
		2010			\$11.00
RIDGWAY BOROUGH	Robert Connacher	2017	\$700,829.16	\$34,133.68	\$8,807.80
		2016			\$214.50
	In Lieu of Taxes	2017	\$4,802.37	\$170.33	
	In Lieu of Taxes	2016	\$4,533.75	\$160.73	
CITY OF SAINT MARYS	Bloam, Charles	2017	\$3,198,620.66	\$155,785.73	\$39,628.20
		2016			\$60.50
		2015			\$5.50
		2012			\$5.50
TOTAL TAXES COLLECTED			\$7,407,759.92	\$360,671.68	\$88,903.80

**2017**  
**COUNTY OF ELK**  
**Tax Collectors' Account**  
**County Taxes Outstanding at Year End**

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2017	\$9,380.38	\$456.93	\$110.00
FOX TOWNSHIP	Swanson, Vondalee	2017	\$48,480.86	\$2,361.31	\$2,085.00
		2016			\$1,860.00
		2015			\$1,910.00
HIGHLAND TOWNSHIP	Moran, Samuel	2017	\$17,420.94	\$848.54	\$275.00
HORTON TOWNSHIP	Woodward, Emma	2017	\$31,482.71	\$1,533.36	\$400.00
JAY TOWNSHIP	Allegretto, James	2017	\$40,622.52	\$1,978.54	\$1,060.00
		2016			\$800.00
		2015			\$385.00
JONES TOWNSHIP	Haight, Joseph	2017	\$29,802.85	\$1,451.53	\$630.00
		2016			\$445.00
		2015			\$445.00
		2014			\$325.00
		2013			\$365.00
		2012			\$335.00
MILLSTONE TOWNSHIP	Clark, Gale	2017	\$3,253.87	\$158.53	\$25.00
RIDGWAY TOWNSHIP	Clark, Gale	2017	\$56,839.56	\$2,768.36	\$1,000.00
		2016			\$605.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2017	\$6,313.23	\$307.53	\$125.00
JOHNSONBURG BOROUGH	Destephano, Trina	2017	\$48,685.18	\$2,371.33	\$1,835.00
		2016			\$1,280.00
		2015			\$1,080.00
		2014			\$1,130.00
		2013			\$1,095.00
		2012			\$1,195.00
		2011			\$1,180.00
					\$890.00
RIDGWAY BOROUGH	Robert Connacher	2017	\$65,378.39	\$3,184.25	\$2,205.00
		2016			\$2,140.50
CITY OF SAINT MARYS	Bloam, Charles	2017	\$137,569.68	\$6,700.21	\$2,205.00
		2016			\$2,095.00
		2015			\$2,405.00
		2012			\$3,010.00
TOTAL TAXES OUTSTANDING			\$495,230.17	\$24,120.42	\$36,930.50



**2017  
COUNTY OF ELK  
Tax Collectors' Summary**

**County Taxes Collected in 2017**

Year	General Fund	Debt Fund	Per Capita
2017	\$7,401,856.59	\$360,444.25	\$86,643.30
2016	\$5,903.33	\$227.43	\$1,237.50
Prior			\$1,023.00
TOTALS	\$7,407,759.92	\$360,671.68	\$88,903.80

**County Taxes Outstanding at Year End 2017**

Year	General Fund	Debt Fund	Per Capita
2017	\$495,230.17	\$24,120.42	\$11,955.00
2016			\$9,225.50
Prior			\$15,750.00
TOTALS	\$495,230.17	\$24,120.42	\$36,930.50

**2017**  
**COUNTY OF ELK**  
**Tax Claim Bureau Fund**  
CNB 8844

BALANCE, December 31, 2016 \$491,128.76

REVENUES

Delinquent Tax File	\$1,500.00
Final Repository Insp Fees	\$200.00
Municipal—Credit card	\$30,337.70
Repository Sale	\$5,008.58
Tax Lien Certificate Fees	\$1,559.00
Taxes Collected	\$2,451,719.72
Interest Earned	<u>\$1,772.59</u>

TOTAL REVENUES \$2,492,097.59

**TOTAL REVENUES AND BALANCE \$2,983,226.35**

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$802,054.75
County of Elk - Debt Fund	\$129.07
Boroughs	\$134,048.62
City of St. Marys	\$177,000.31
Townships	\$98,576.81
School Districts	\$1,164,807.67
Miscellaneous	\$1,016.75
NSF	\$25,077.05
Prothonotary	\$410.50
Professional Fees	\$1,169.00
Recorder of Deeds	\$13,953.44
Repository Receipts to Gen Fund	\$2,500.00
Judicial Sale Excess Funds	\$29,081.33
Upset Sale	<u>\$2.36</u>

TOTAL EXPENDITURES \$2,449,827.66

BALANCE, December 31, 2017 533,398.69

**TOTAL EXPENDITURES AND BALANCE \$2,983,226.35**



**2017**  
**County of Elk**  
**Contingent Liability**  
**Elk County Industrial Development Authority**  
**Guaranteed Revenue Refunding Bonds**  
**----Series of 2010**

On September 29, 1994 the Elk County Industrial Development Authority and Elk Haven Nursing Home Association incurred a \$4,765,000, Series of 1994, Bond Issue obligation. In 1994, \$1,765,000 of the bond money was used to pay off the existing 1977 Elk Haven Nursing Home Association Bonds. The remaining \$3,000,000 was used for construction of a new 40-unit personal care facility, Silver Creek Terrace, and for renovations to the original Elk Haven Nursing Home.

The County had a contingent liability against its full faith and credit on the \$4,765,000, Series of 1994, Bond Issue of the Elk County Industrial Development Authority. On December 1, 1997, in order to reduce interest costs, the Elk County Industrial Development Authority refinanced the remaining balance of its original obligation, \$4,470,000, with the \$4,495,000, Series of 1997, Bond Issue. On December 15, 2002, the Elk County Industrial Authority and the Elk Haven Nursing Home Association again refinanced the remaining balance of \$3,785,000, with the \$4,315,000, Series of 2002 Bond Issue. This transpired with the intention to both reduce interest costs and incur additional funds to provide for the purchase and installation of a power generator and a heating, ventilation and air conditioning system for the 120-bed facility that provides nursing care in the City of St. Marys. On December 16, 2010 the Series 2002 Bond Issue was paid off and refinanced with the Series of 2010 in the amount of \$2,345,000.00. As of August 2016, the bonds were redeemed in full.

The general credit of the County of Elk continues to be obligated through a Guaranty Agreement. The County guarantees the payments required to be made by the Elk Haven Nursing Home Association to the Elk County Industrial Development Authority under a mortgage agreement to fund any cash flow deficits that may occur as a result of the Elk Haven Nursing Home renovation and the Silver Creek Terrace construction. Under the Guaranty agreement, the County must advance amounts equal to any delinquencies in the mortgage payments, if any should occur. This is a debt within the meaning of the Local Government Unit Debt Act. The bonds have been deemed to be self-liquidating as the Elk Haven Nursing Home Association continues to make its payments on the mortgage in favor of the Elk County Industrial Development Authority. No decrease in the amounts to be excluded is required by any change of circumstances other than decreases resulting from the payment of the bonds.

**2017**  
**COUNTY OF ELK**  
**Contingent Liability Amortization Schedule**  
**Elk County Industrial Development Authority's**  
**Bond Issue - Series 2010**

Principal: \$2,345,000.00  
Due: January 1, as shown below  
Denominations: Integral multiples of \$5,000  
Dated: December 16, 2010

Interest Payable: January 1 and July 1  
First Interest Payment: January 1, 2011  
Form: Book Entry

Date	Principal	Coupon	Price	Interest	Total Debt Service	Annual Debt Service
January 1, 2011	\$75,000.00	0.550%	100.000%	1,995.52	76,995.52	
July 1, 2011				23,740.00	23,740.00	100,735.52
January 1, 2012	265,000.00	1.200%	100.000%	23,740.00	288,740.00	
July 1, 2012				22,150.00	22,150.00	310,890.00
January 1, 2013	270,000.00	1.400%	100.000%	22,150.00	292,150.00	
July 1, 2013				20,260.00	20,260.00	312,410.00
January 1, 2014	275,000.00	1.700%	100.000%	20,260.00	295,260.00	
July 1, 2014				17,922.50	17,922.50	313,182.50
January 1, 2015	275,000.00	2.000%	100.000%	17,922.50	292,922.50	
July 1, 2015				15,172.50	15,172.50	308,095.00
January 1, 2016	285,000.00	2.100%	99.052%	15,172.50	300,172.50	
July 1, 2016				12,180.00	12,180.00	312,352.50
January 1, 2017	290,000.00	2.400%	99.164%	12,180.00	302,180.00	
July 1, 2017				8,700.00	8,700.00	310,880.00
January 1, 2018	300,000.00	2.700%	99.048%	8,700.00	308,700.00	
July 1, 2018				4,650.00	4,650.00	313,350.00
January 1, 2019	310,000.00	3.000%	99.292%	4,650.00	314,650.00	
					0.00	314,650.00
	<u>\$2,345,000.00</u>			<u>\$251,545.52</u>	<u>\$2,596,545.52</u>	<u>\$2,596,545.52</u>

**2017**  
**COUNTY OF ELK**  
**Contingent Liability Repayment History**  
**Elk County Industrial Development Authority's**  
**Guaranteed Revenue Refunding Bonds--Series of 2010**

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2011		\$25,735.53	\$75,000.00	\$2,345,000.00	\$75,000.00	\$2,270,000.00
2012		45,890.00	265,000.00	2,345,000.00	265,000.00	2,005,000.00
2013		42,410.00	270,000.00	2,345,000.00	270,000.00	1,735,000.00
2014		38,182.50	275,000.00	2,345,000.00	275,000.00	1,460,000.00
2015		33,095.00	275,000.00	2,345,000.00	275,000.00	1,185,000.00
2016		29,720.84	285,000.00	2,345,000.00	285,000.00	900,000.00
		0.00	0.00	2,345,000.00	900,000.00	0.00
					0.00	
					0.00	

**2017**  
**COUNTY OF ELK**  
**Act 13 Highway/Bridge Improvement**  
Farmers National Bank 3230

BALANCE, December 31, 2016		\$187,069.14
REVENUES		
Commonwealth of Pennsylvania	<u>\$40,000.00</u>	
TOTAL REVENUES		<u>\$40,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$227,069.14</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2017		<u>\$227,069.14</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$227,069.14</u>

2017 Elk County Assessment Office																
Month	#	Books	S&H	Sales Tax	Conv Fee	Total	Maps/Copies	Letters	Data	Both	Appeal	Labels	C&G	Appeal/ C & G	Total	Grand Total
January	0					\$0.00	\$149.50					\$175.00	\$100.00		\$424.50	\$424.50
February	0					\$0.00	\$443.50								\$443.50	\$443.50
March	0					\$0.00	\$457.50	\$50.00	\$1,254.05		\$75.00				\$1,836.55	\$1,836.55
April	0					\$0.00	\$593.50	\$60.00							\$653.50	\$653.50
May	0					\$0.00	\$320.50	\$10.00			\$25.00		\$200.00		\$555.50	\$555.50
June	0					\$0.00	\$454.00	\$30.00	\$1,250.00					\$125.00	\$1,859.00	\$1,859.00
July	0					\$0.00	\$410.50								\$410.50	\$410.50
August	0					\$0.00	\$511.00	\$20.00			\$250.00				\$781.00	\$781.00
September	0					\$0.00	\$593.00	\$10.00			\$25.00		\$100.00		\$728.00	\$728.00
October	0					\$0.00	\$209.00					\$60.00			\$269.00	\$269.00
November	0					\$0.00	\$423.00	\$30.00					\$50.00		\$503.00	\$503.00
December	0					\$0.00	\$217.00								\$217.00	\$217.00
Totals	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,782.00	\$210.00	\$2,504.05	\$0.00	\$375.00	\$235.00	\$450.00	\$125.00	\$8,681.05	\$8,681.05



**2017**  
**COUNTY OF ELK**  
**Gas Task Force Fund**  
CNB Bank 8716 and Northwest Savings Bank 1637

BALANCE, December 31, 2016		\$7,045.67
REVENUES		
Interest Earned	<u>\$5.40</u>	
TOTAL REVENUES		<u>\$5.40</u>
TOTAL REVENUES AND BALANCE		<u>\$7,051.07</u>
EXPENDITURES		
Bank Fees	<u>\$14.91</u>	
TOTAL EXPENDITURES		\$14.91
BALANCE, December 31, 2017		<u>\$7,036.16</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$7,051.07</u>



**2017**  
**COUNTY OF ELK**  
**Gas Well Impact Fee**  
Farmers National Bank 0210

BALANCE, December 31, 2016		\$582,960.62	
REVENUES			
Commonwealth of Pennsylvania	\$433,352.88		
Interest Earned	<u>\$1,107.66</u>		
TOTAL REVENUES		<u>\$434,460.54</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,017,421.16</u>
EXPENDITURES			
Grants and Appropriations	\$98,487.63		
Scholarships	<u>\$10,000.00</u>		
TOTAL EXPENDITURES		\$108,487.63	
BALANCE, December 31, 2017		<u>\$908,933.53</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,017,421.16</u>

**2017**  
**COUNTY OF ELK**  
**Growing Greener Projects**  
Northwest Savings Bank 9732

BALANCE, December 31, 2016		\$8,786.66
REVENUES		
Transfer of Post Closure Loan Funds	\$54,963.71	
Interest Earned	\$47.46	
Miscellaneous Transfer	<u>\$1.51</u>	
TOTAL REVENUES		<u>\$55,012.68</u>
TOTAL REVENUES AND BALANCE		<u><u>\$63,799.34</u></u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2017		\$63,799.34
TOTAL EXPENDITURES AND BALANCE		<u><u>\$63,799.34</u></u>

**2017**  
**COUNTY OF ELK**  
**Act 13 Marcellus Legacy Fund**  
Farmers National Bank 3229

BALANCE, December 31, 2016		\$52,016.09
REVENUES		
Commonwealth of Pa.	<u>\$25,000.00</u>	
TOTAL REVENUES		<u>\$25,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$77,016.09</u>
EXPENDITURES		
Legal Representation	\$1,770.00	
Supplies/Purchase of Equipment	<u>\$400.00</u>	
TOTAL EXPENDITURES		\$2,170.00
BALANCE, December 31, 2017		<u>\$74,846.09</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$77,016.09</u>

**2017**  
**COUNTY OF ELK**  
**PHFA (Phare Grant)**  
Farmers National Bank 4730

BALANCE, December 31, 2016

\$76,136.37

REVENUES

Affordable Housing	\$1,050.00
Pa. Housing Finance Agency	\$63,000.00
Refund	\$674.00
Interest Earned	<u>\$98.90</u>

TOTAL REVENUES

\$64,822.90

TOTAL REVENUES AND BALANCE

\$140,959.27

EXPENDITURES

Administration Fee	\$2,331.99
Phare Funding	\$25,000.00
Construction	<u>\$40,262.01</u>

TOTAL EXPENDITURES

\$67,594.00

BALANCE, December 31, 2017

\$73,365.27

TOTAL EXPENDITURES AND BALANCE

\$140,959.27

**2017**  
**COUNTY OF ELK**  
**Repository Inspection Account**  
Farmers National Bank 3673

BALANCE, December 31, 2016		\$200.00
REVENUES		
Tax Claim	<u>\$2,500.00</u>	
TOTAL REVENUES		<u>\$2,500.00</u>
TOTAL REVENUES AND BALANCE		<u>\$2,700.00</u>
EXPENDITURES		
Building Inspections	<u>\$1,300.00</u>	
TOTAL EXPENDITURES		\$1,300.00
BALANCE, December 31, 2017		<u>\$1,400.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,700.00</u>

**2017**  
**COUNTY OF ELK**  
**Auditors' Comments & Findings**

We would like to thank all Elk County personnel for their cooperation during the 2017 audit.

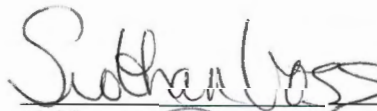
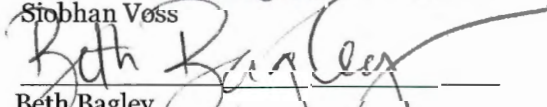
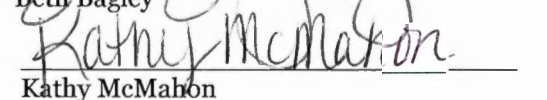
As we conducted our audit of the 2017 year, we were satisfied with the quality of the records that were encountered. Our findings and recommendations have been communicated either orally or in writing on an individual departmental basis. We were pleased to find that most recommendations were indeed changed in the prior year and have been a positive change for the conducting of the audit this year. Some accounts such as the Hotel Tax Fund and Tax Collectors experienced some new auditing procedures which required more participation in the audit than they were accustomed to. These procedures were carried out on a random audit basis and will continue as such in future auditing years. To date we have not had any resistance on these updated procedures.

In 2017 the following accounts were opened: Treatment Court, Sheriff's Office Community Programs, and Inmate Booking Fee causing their addition to the current audit.

In 2016 the Elk County Industrial Development Authority's Bond Issue-Series of 2010 was redeemed and was therefore closed out in our Settlement Book in 2017.

We look forward to a continued team effort working with all departments in the 2018 audit.

Sincerely,

  
\_\_\_\_\_  
Siobhan Voss  
  
\_\_\_\_\_  
Beth Bagley  
  
\_\_\_\_\_  
Kathy McMahon



COMMONWEALTH OF PENNSYLVANIA

COUNTY OF ELK

SS

We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Tuesday of January, this being the second day of January A.D., 2018, do hereby certify that the foregoing report has been prepared from the original books, papers, and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge, and belief for the year ending December 31, 2017.

In testimony whereof, we have hereunto set our hands and seal this 6<sup>th</sup> day of June 2018.

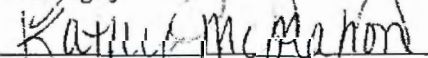
THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)

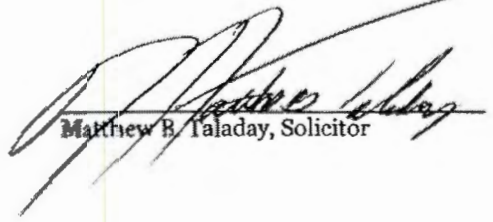
Siobhan Voss

 (SEAL)

Beth Bagley

 (SEAL)

Kathy McMahon

  
Matthew B. Taladay, Solicitor