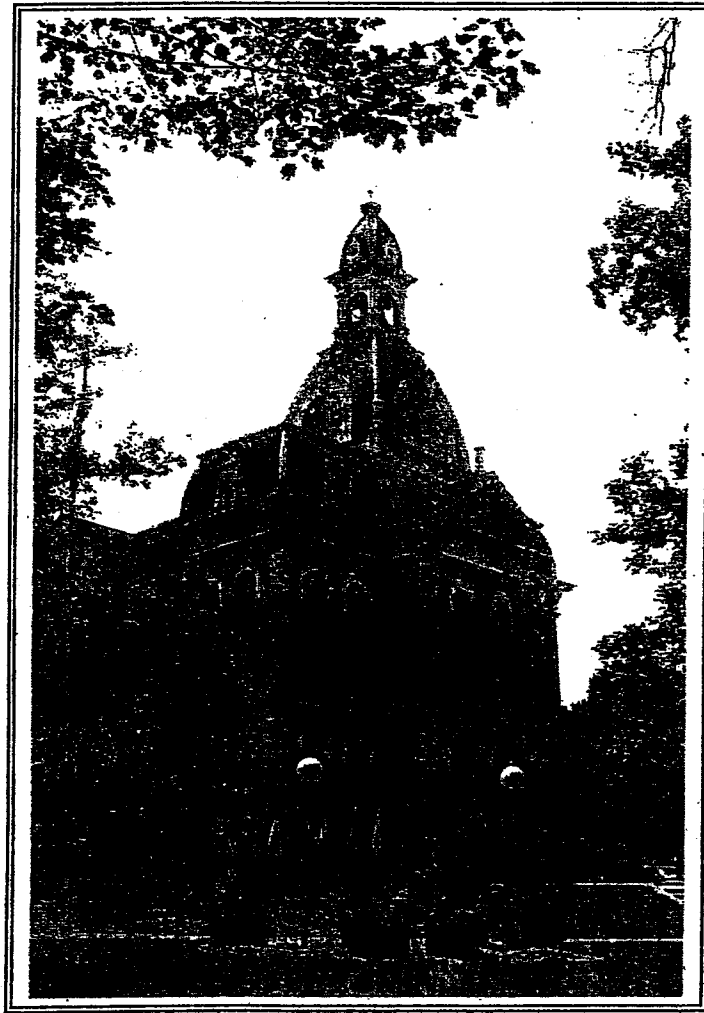


2011 COUNTY OF ELK



AUDITORS' SETTLEMENT

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2011

**COUNTY OF ELK
Elected Officials**

JUDGE--59TH JUDICIAL DISTRICT
Honorable Richard A. Masson

COUNTY COMMISSIONERS
June H. Sorg
Ronald Beimel
Dan Freeburg

REGISTER OF WILLS AND RECORDER OF DEEDS
P. W. Weidenboerner

PROTHONOTARY AND CLERK OF COURTS
David A. Frey

SHERIFF
Jeffrey Krieg

TREASURER
Peggy B. Schneider

DISTRICT ATTORNEY
Bradley J. Kraus

COUNTY AUDITORS
Elizabeth A. Mader
Karen R. Gies
Jerry W. Goetz

COUNTY CORONER
Louis A. Radkowski

JURY COMMISSIONERS
Joseph J. Olson
Janis E. Kemmer

DISTRICT JUSTICES
Donald A. Wilhelm
George A. King

COMMONWEALTH OF PENNSYLVANIA

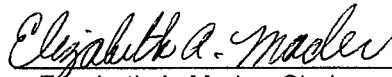
COUNTY OF ELK

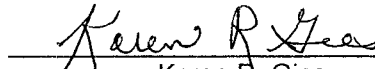
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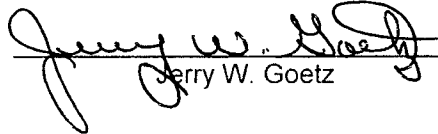
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934,) met in the Office of the Auditors at the Elk County Courthouse on the first Tuesday of January, this being the third day of January A.D., 2012, 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 ended December 31, 2011.

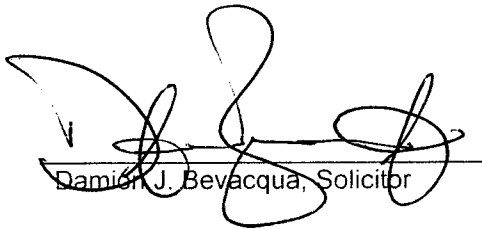
In testimony whereof, we have here unto set our hands and seal this 13th day of June 2012.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)
Elizabeth A. Mader, Chairperson

 (SEAL)
Karen R. Gies

 (SEAL)
Jerry W. Goetz


Damien J. Bevacqua, Solicitor

2011

COUNTY OF ELK

General Fund

Beginning Balance Sheet

ASSETS

Cash and Investments

County National Bank		
Payroll Account	\$586.80	
County National Bank		
Cash Management Checking 227934	1,137,880.55	
Cash On Hand	500.00	
Cash-Investments	73.24	1,139,040.59

Other Assets

Taxes and Accounts Receivable	\$258,348.35	
Due from Other Governments	113,612.62	
Due from Other Funds	155,717.45	527,678.42

TOTAL ASSETS

\$1,666,719.01

LIABILITIES

Current Liabilities

Accounts Payable	\$559,376.52	559,376.52
------------------	--------------	------------

TOTAL LIABILITIES

\$559,376.52

UNRESERVED FUND BALANCE, December 31, 2010

\$1,107,342.49

2011

COUNTY OF ELK

General Fund Revenues

COUNTY NATIONAL BANK Cash Management Checking 2279347

BALANCE, December 31, 2010 1,107,342.49

REVENUES

TAXES

Real Estate			
311000	Current	\$5,993,693.94	
311100	Previous	8,636.66	
311200	Prior	0.00	6,002,330.60
Per Capita			
312000	Current	\$87,610.00	
312100	Previous	3,547.50	
312200	Prior	203.50	91,361.00
Tax Claim			
313000	Delinquent Real Estate	\$295,008.41	295,008.41
TOTAL TAXES			\$6,388,700.01

INTERGOVERNMENTAL REVENUES

331500	Federal Payments in Lieu of Taxes		
5200	Federal Payments in Lieu of Taxes	\$0.00	\$0.00
332200	State Operating Grants		
05401	Pa. Department of Agriculture	8,763.74	
05402	Probation and Parole	65,649.67	
05404	Admin. and Operation of Courts	62,045.81	
05406	Pa. Emergency Mgt. Agency	43,885.00	
05411	Intermediate Punishment Grant	8,860.00	
05421	Victims Juvenile Off Hours Program	51,979.54	
05428	SSN Act Public Law 106-	6,000.00	
05429	Grant -Juv Inhancement Account AB	3,156.12	
05430	State Reimbursement of District Attorney	122,452.50	
05516	Grants	0.00	
05517	Vital Statistics Improvement	5,622.85	
06355	Reimb.of Exp./Prior Yrs.	230.00	378,645.23

2011
COUNTY OF ELK
General Fund
Revenues (Continued)

REVENUES (Continued from Page 2)

INTERGOVERNMENTAL REVENUES (Continued)

332400	State Entitlements		
	05301 State Equalization Tax	54.60	54.60
332500	State Payments in Lieu of Taxes		
	5302 DEP/State and National Forest	36,907.00	
	05303 State Game Lands	189,196.25	
	05305 Public Utility Realty Tax	<u>9,646.66</u>	235,749.91

TOTAL INTERGOVERNMENTAL REVENUES

\$614,449.74

CHARGES FOR SERVICES

340000	General Government--All Others		
	05599 Hotel Tax Admin Costs	\$2,344.44	
	05600 Treasurer's Office	27,028.03	
	05602 Election/Lables & Tape	0.00	
	05603 Voter Registration by Mail/Reimb.	1,650.00	
	05604 Elections-- Military Ballots	5.40	
	05605 Election Filing Fees	3,555.50	
	05606 Street Listings	210.00	
	05610 Register and Recorder	195,739.62	
	05612 Notary Fees	1,048.00	
	05670 Tax Claim Costs/Deeds/Posting	248,627.48	
	05675 Tax Claim Personal Services	0.00	
	05680 Tax Claim 5% Commission	0.00	
	05685 Tax Claim Sheriff Service	-	
	05689 Assessment Off(GIS Netwk Info)	-	
	05690 Assessment Office--Maps, etc.	4,987.15	
	05691 Reimb--Assessment Tax Rolls	0.00	
	05694 Assessment-Platt Books	12,722.18	
	05711 Reimbursement--Recycling Coordinator Admin Fees	13,981.51	
	05712 CDBG/Admin Fees	41,887.10	
	05713 CED-Planning Reimbursement	0.00	
	05730 Reimbursement--Summer PHEAA	17,066.77	
	05762 Affordable Housing Administrative Fee	3,958.50	
	05764 Reimbursement--Team PA Contract	0.00	
	05766 Housing Rehab-Administrative Fees	0.00	
	05769 Econ Housing/OHS Consulting	1,968.24	
	05775 Planning Orthophotos	81.60	
	05776 Planning Subdivision Reimbursement	355.00	
	05777 Creamation	3,255.45	
	05780 Assessment	<u>85,080.00</u>	665,551.97
342000	General Government--Judicial		
	06000 Prothonotary Office	\$79,136.11	
	06001 Sheriff	73,274.31	
	06020 District Justice--King	45,860.07	
	06030 District Justice--Wilhelm	44,805.45	
	06080 Probation and Parole	161,382.92	
	06081 IPP Costs	0.00	
	06082 Forensic IPP Program Pyt	42,850.22	
	06090 Out of County Housing	37,014.08	
	06190 Cameron County Reimb/IPP Exp	34,742.39	
	06195 Judge Imposed Fines	<u>2,232.44</u>	521,297.99
344000	Public Safety		
	00060 Salary Reimbursement 911 Dispatchers	\$420,938.91	
	06110 Emergency Mgmt. & Comm	0.00	
	06295 Contributions/Donations	<u>0.00</u>	420,938.91

TOTAL CHARGES FOR SERVICES

\$1,607,768.87

**2011
COUNTY OF ELK
General Fund
Revenues (Continued)**

REVENUES (Continued)

MISCELLANEOUS REVENUES

361000	Interest Earned		
	06170 General Fund--Checking	\$8,452.94	
	06171 Tax Claim Bureau	5,882.27	
	06175 Interest/Inv Mgmt	0.00	14,335.21
367000	Contributions & Donations-Private		
	6290 Sundries	\$0.00	
	6295 Contributions/Donations	2,100.00	
	TOTAL CONTRIBUTIONS - PRIVATE		2,100.00
362000	Rents and Royalties		
	06180 BFI Landfill--Superior Waste	\$302,279.29	302,279.29
369000	Other Miscellaneous Revenues		
	06230 County Refunds	946.14	
	06270 PMA Insurance Reimbursement	\$0.00	
	06275 Insurance Embezzlement Claim	\$0.00	
	06280 Property Insurance Reimbursement	2,735.00	
	06290 Sundries	36,809.87	
	06335 Court Settlement	0.00	
	06355 Reimb. Of Exp./Prior Years	17,405.84	
	06356 Reimb of Exp/Current Yr	0.00	
	06374 PCORP Dividends	12,585.00	
	06375 Reimbursement-Trustee Fees	0.00	
	54022 Blackfly Suppression Program	2,977.88	
	54029 West Nile Virus Program	3,485.65	76,945.38
	TOTAL MISCELLANEOUS REVENUES		\$395,659.88

OTHER FINANCING SOURCES

391000	6310 Sale of Co. Supplies/Equipment	\$0.00	
	TOTAL PROCEEDS OF GEN FXD ASSETS		0.00
392000	Interfund Operating Transfers		
	06320 Dro Costs Reimbursed	\$58,721.86	
	06340 C&Y Costs Reimbursed	53,913.66	
	06350 Reimb Supervision Fee	32,918.05	
	06369 Reimbursement Conservation District	59,335.66	
	06380 Transfer from or to other funds	550.00	
	41015 Misc-Transfer of County Funds	3,401.50	208,840.73
	TOTAL OTHER FINANCING SOURCES		\$208,840.73
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$9,215,439.23
	TOTAL REVENUES AND BALANCE		\$10,322,781.72

**2011
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES

GENERAL GOVERNMENT

401001	Commissioners			
10001	Salaries	\$147,363.06		
10002	Personal Services	40,596.56		
20000	Supplies	2,099.67		
30000	Other Services	65.86		
32000	Contracted Services	33,000.00		
34000	Communications	5,558.72		
36000	Transportation	6,684.55		
40000	Union Representation	240.00		
41000	Miscellaneous	8,879.00		
				\$244,487.42
401101	Chief Clerk			
10001	Salaries	\$36,375.31		
10002	Personal Services	4,832.19		
20002	Supplies	239.47		
30000	Other Services & Charges	0.00		
34000	Communications	161.00		
36000	Transportation	298.11		
41000	Miscellaneous	1,093.00		
				\$42,999.08
401201	Registration			
10001	Salaries	\$55,390.92		
10002	Personal Services	12,790.71		
20000	Supplies	2,277.55		
34000	Communications	4,617.12		
36000	Transportation	1,128.96		
40009	Union Representation	240.00		
41000	Miscellaneous	484.00		
70022	Misc/Posts-PreEmp Physicals	0.00		
				\$76,929.26
401202	Elections			
20000	Supplies	\$26,388.26		
20005	Purchase of Equipment	1,338.07		
31000	Professional Services	32,309.67		
32000	Contracted Services	17,666.50		
34000	Communications	5,662.18		
38000	Occupancy	2,260.00		
				\$85,624.68
401302	County Network			
20002	Supplies/Office	\$0.00		
20005	Purchase of Equipment	6,585.02		
32000	Contracted Services	23,033.26		
34000	Communications	35.76		
				\$29,654.04

\$479,694.48

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401303	Auditors			
10001	Salaries	\$40,120.05		
10002	Personal Services	4,117.51		
20000	Supplies	296.53		
31000	Professional Services	1,000.00		
34000	Communications	1,350.92		
36000	Transportation	5,824.45		
41000	Miscellaneous	530.00		
				\$53,239.46
401306	Assessment			
10001	Salaries	\$190,175.76		
10002	Personal Services	72,718.80		
20000	Supplies	4,317.34		
20005	Purchase of Equipment	928.21		
31000	Professional Services	0.00		
32000	Contracted Services	51,726.69		
34000	Communications	4,726.52		
36000	Transportation	6,011.73		
40000	Union Representation	240.00		
41002	Misc-Assoc. Dues/Exps	275.00		
41003	Tax Bills and Postage	(45,100.96)		
41007	Misc-Training/Registration	4,465.00		
70022	Misc/Post - Pre Emp. Physical	0.00		
				\$290,484.09
401307	Tax Collectors			
10001	Commissions--Tax Collectors	\$153,577.87		
10002	Personal Services	11,748.71		
20000	Supplies	0.00		
34000	Communications	1,215.40		
40001	Insur-Bond Premium	0.00		
42001	Share Cost--Tax Collector	33,494.15		
				\$200,036.13
401308	Tax Claim Bureau			
10001	Salaries	\$23,772.84		
10002	Personal Services	7,100.10		
20000	Supplies	1,660.42		
31000	Prof-Service Solicitors	2,330.00		
32000	Contracted Services	0.00		
34000	Communications	26,719.04		
36000	Transportation	870.83		
41000	Miscellaneous	29,597.88		
70022	Misc/Post-Pre Emp Physical	0.00		
				\$92,051.11

635,810.79

2011

COUNTY OF ELK

General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401309	Treasurer			
10001	Salaries	\$117,299.78		
10002	Personal Services	42,410.83		
20000	Supplies	452.35		
20005	Purchase of Equipment	89.81		
31000	Professional Services	1,700.00		
32000	Contracted Services	3,510.82		
34000	Communications	2,378.46		
36000	Transportation	142.38		
40000	Insurance/Union Representation	240.00		
41000	Miscellaneous	0.00		\$168,224.43
401402	Purchasing			
20000	Supplies	\$595.70		\$595.70
401501	Solicitor			
10001	Salaries	\$18,062.72		
10002	Personal Services	1,645.22		
20002	Supplies	1,573.88		
34000	Communications	0.00		
36000	Transportation	168.00		
41000	Miscellaneous	0.00		\$21,449.82
401502	Public Defender			
30000	Other Services & Charges	0		
31000	Professional Services	\$78,871.29		
32000	Contracted Services	74,055.65		
41000	Miscellaneous	500.00		\$153,426.94
401503	Recorder of Deeds			
10001	Salaries	\$97,731.10		
10002	Personal Services	31,418.35		
20000	Supplies	890.92		
31000	Professional Services	800.00		
32000	Contracted Services	8,653.14		
34000	Communications	745.70		
36000	Transportation	765.60		
40000	Insurance	510.00		
41000	Miscellaneous	848.00		\$142,362.81

\$486,059.70

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401504	PHEAA Summer Interns			
10001	Salaries	\$18,324.38		
10002	Personal Services	1,401.81		
10007	Personal Serv-W/C	86.23		\$19,812.42
401505	Record Storage			
10001	Salaries	\$23,624.28		
10002	Personal Services	7,135.28		
20000	Supplies	21.08		
32000	Cont Serv-Consulting	3,420.00		
34000	Communications	19.58		
36000	Transportation	400.00		
41000	Miscellaneous	750.60		\$35,370.82
401701	Planning			
10001	Salaries	\$56,047.00		
10002	Personal Services	30,103.11		
20000	Supplies	664.61		
34000	Communications	331.43		
36000	Transportation	667.09		
40000	Union Representation	240.00		
41000	Miscellaneous	714.00		
70000	Misc/Post-Pre Emp Physicals	0.00		\$88,767.24
401702	Data Processing			
10001	Salaries	\$52,697.62		
10002	Personal Services	31,159.20		
20000	Supplies	327.03		
32000	Cont-Serv-Equipment	1,187.00		
34000	Communications	1,107.64		\$86,478.49
401703	CDBG Coordinator			
10001	Salaries	\$29,920.80		
10002	Personal Services	16,982.57		
20000	Supplies	209.25		
34000	Communications	2,807.59		
36000	Transportation	350.30		
40000	Union Representation	240.00		
41000	Miscellaneous	105.00		\$50,615.51
401704	Courthouse			
10001	Salaries	\$93,886.15		
10002	Personal Services	50,530.30		
20000	Supplies	9,456.24		
20005	Purchase of Equipment	1,327.32		
20070	Maint/Protective Gear	300.90		
31000	Professional Services	2,243.86		
32000	Contracted Services	12,277.06		
34000	Communications	(1,648.07)		
36000	Transportation	748.96		
38000	Occupancy	40,271.38		
40000	Union Representation	240.00		
70000	Misc/Post-Pre Emp Physicals	0.00		\$209,634.10

\$490,678.58

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401705	Courthouse Annex			
20000	Supplies	\$2,017.03		
20005	Purchase of Equipment	182.88		
32000	Contracted Services	8,486.38		
34000	Communications	17.70		
36000	Transportation	0.00		
38000	Utilities	40,622.11		\$51,326.10
401706	Central Telephone			
10001	Salaries	\$22,640.80		
10002	Personal Services	6,966.43		
34000	Communications	22,123.14		\$51,730.37
401707	Postage, Maintenance & Agreements			
20000	Supplies	\$386.94		
20005	Purchase of Equipment	126.42		
32000	Contracted Services	5,386.38		
34005	Comm-Postage	3,500.02		\$9,399.76
401708	Housing/ Economic Development			
10001	Salaries	\$29,920.80		
10002	Personal Services	10,054.46		
20000	Supplies	654.59		
20005	Purchase of Equipment	0.00		
34000	Communications	327.13		
36000	Transportation	563.89		
40000	Union Representation	240.00		
41000	Miscellaneous	30.00		\$41,790.87
401709	IT/GIS			
10001	Salaries	\$34,552.18		
10002	Personal Services	17,409.61		
20000	Supplies	661.52		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	16,000.00		
34000	Communications	181.90		
36000	Transportation	320.69		
41000	Miscellaneous	405.00		\$69,530.90
401710	Economic Comm Development			
10001	Salaries	\$29,460.48		
10002	Personal Services	17,041.06		
20000	Supplies	124.76		
34000	Communications	234.07		
36000	Transportation	407.77		
41000	Training/Registration	105.00		
42000	Donations/Pass Thru	1,313.54		\$48,686.68

\$272,464.68

TOTAL GENERAL GOVERNMENT

\$2,364,708.23

2011
COUNTY OF ELK
General Fund
Expenditures

JUDICIAL GOVERNMENT

418400	Judge			
10000	Salaries/Personal Services	\$75,189.38		
20000	Supplies & Purchase of Equip	2,012.13		
30000	Services	49,574.64		
41000	Miscellaneous	6,495.22		
70022	Physicals	0.00		
				\$133,271.37
418410	Intermediate Punishment			
10000	Salaries/ Personal Services	\$94,699.33		
20000	Supplies	188.79		
30000	Services	5,330.61		
70022	Misc/Post-Pre Employee Physicals	50.00		
				\$100,268.73
418411	IPP Forensic			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
34002	Comm-Telephone	222.94		
36002	Trans-Travel	0.00		
41112	Grant Reimb	0.00		
70022	Misc/Post-Pre Emp Physicals	0.00		
				\$222.94
418601	District Justice King			
10000	Salaries & Personal Services	\$70,424.47		
20000	Supplies	3,909.84		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	2,741.43		
34000	Communications	10,032.17		
38000	Occupancy	11,550.00		
40000	Insurance Bond Premium	510.00		
				\$99,167.91
418602	District Justice Wilhelm			
10000	Salaries & Personal Services	\$89,487.94		
20000	Supplies	7,100.02		
20005	Purchase of Equipment	315.95		
32000	Contracted Services	4,560.83		
34000	Communications	13,419.84		
36000	Transportation	49.68		
38000	Occupancy	14,495.44		
41000	Miscellaneous Security	394.43		
70022	Misc/Post-Pre Emp Physicals	90.00		
				\$129,914.13
418800	Law Library			
20000	Supplies	\$51,959.01		
31000	Professional Services	893.50		
				\$52,852.51
				\$515,697.59

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418920	Jury Commissioners			
	10001	Salaries	\$16,564.12	
	10002	Personal Services	1,587.14	
	20000	Supplies	367.50	
	34000	Communications	997.48	
	36000	Transportation	1,310.58	
	41000	Miscellaneous	750.00	\$21,576.82
418930	Coroner			
	10001	Salaries	\$26,040.30	
	10002	Personal Services	16,767.91	
	20002	Supplies	529.17	
	31000	Professional Services	21,974.27	
	34000	Communications	384.81	
	36000	Transportation	3,922.00	
	38000	Occupancy	3,353.57	
	41000	Miscellaneous	6,338.20	\$79,310.23
418940	District Attorney			
	10001	Salaries	\$197,126.35	
	10002	Personal Services	35,377.23	
	20000	Supplies	3,619.67	
	32000	Contracted Services	13,605.21	
	34000	Communications	880.39	
	36000	Transportation	1,846.10	
	40000	Union Representation	750.00	
	41000	Miscellaneous	5,987.48	\$259,192.43
418950	Prothonotary			
	10001	Salaries	\$123,253.92	
	10002	Personal Services	31,037.98	
	20000	Supplies	2,469.49	
	31000	Professional Services	1,275.00	
	32000	Contracted Services	13,458.21	
	34000	Communications	2,784.85	
	36000	Transportation	1,430.95	
	40000	Union Representation	750.00	
	41000	Miscellaneous	500.00	
	70000	Misc/Post-Pre Emp. Physical	0.00	\$176,960.40
418960	Register of Wills			
	10001	Salaries	\$36,709.41	
	10002	Personal Services	4,778.25	
	20000	Supplies	500.15	
	20005	Purchase of Equipment	1,367.20	
	31000	Professional Services	800.00	
	32000	Contracted Services	262.83	
	34000	Communications	2,697.17	
	36000	Transportation	108.56	
	40000	Union Representation	240.00	
	41000	Miscellaneous	1,470.76	\$48,934.33

\$585,974.21

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418970	Sheriff			
10001	Salaries	\$244,638.45		
10002	Personal Services	87,446.22		
20000	Supplies	5,038.20		
20005	Purchase of Equipment	88.28		
31000	Professional Services	2,080.00		
32000	Contracted Services	351.00		
34000	Communications	4,475.96		
36000	Transportation	12,761.86		
40000	Union Representation	750.00		
41000	Miscellaneous	3,216.68		
52000	Community Programs	716.65		
70022	Pre-employment Physicals	345.00		
				\$361,908.30
418980	Arbitrators			
31000	Professional Services	\$6,275.00		\$6,275.00
418990	MH/MR Referee			
10001	Salaries	\$11,529.18		
10002	Personal Services	1,114.46		
31000	Professional Services	300.00		\$12,943.64
	TOTAL JUDICIAL GOVERNMENT			\$1,482,798.74

PUBLIC SAFETY

423200	Jail			
10001	Salaries	\$1,320,116.57		
10002	Personal Services	542,942.88		
20000	Supplies	17,713.48		
20003	Repairs of Equipment	23,552.79		
20007	Groceries	104,499.10		
20009	Prescriptions	68,233.54		
30000	Other Services & Charges	166.15		
31000	Prof-Services	262.32		
32000	Contracted Services	129,501.06		
32031	Non County Institutions	19,155.52		
34000	Communications	2,272.18		
36000	Transportation	1,007.69		
38000	Occ-Utilities	67,135.48		
40009	Union Representation	3,000.00		
41007	Training	1,430.00		
70022	Pre-employment Physicals	400.00		
				\$2,301,388.76

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

423300	Juvenile Probation			
10000	Salaries & Personal Services	\$249,706.40		
34007	Comm-Xeroxing	0.00		
36001	Trans-Travel	22.38		
41000	Training	2,831.70		
70000	Juvenile Enhancement Account	13,458.39		\$266,018.87
423400	Warden			
10000	Salaries & Personal Services	\$203,201.31		
20000	Supplies	380.16		
20005	Purchase of Equipment	0.00		
34000	Communications	1,834.80		
36000	Transportation	215.72		
41000	Miscellaneous	620.00		\$206,251.99
423600	Probation and Parole			
10000	Salaries & Personal Services	\$217,293.64		
20000	Supplies	1,437.55		
20005	Purchase of Equipment	0.00		
31000	Professional Services	58.14		
34000	Communications	3,752.97		
36000	Transportation	(10.57)		
40005	Insurance	500.00		
41000	Miscellaneous	1,710.43		
70000	Juvenile Ehan Acc	0.00		\$224,742.16
424000	Weights & Measures			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
36000	Transportation	0.00		
41000	Miscellaneous	0.00		\$0.00

\$697,013.02

2011

COUNTY OF ELK

General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

429300	Communications		
10001	Salaries	\$528,339.11	
10002	Personal Services	173,042.81	
20000	Supplies	20.00	
36001	Trans-Travel	0.00	
38000	Occupancy	20,866.44	
40000	Union Representation	360.00	
70022	Misc/ Physicals	0.00	
			\$722,628.36

429400	EMA		
10001	Salaries	\$67,929.94	
10002	Personal Services	28,000.62	
20000	Supplies	33,080.37	
34000	Communications	7,427.62	
36000	Transportation	122.90	
40000	Union Representation	240.00	
41000	Miscellaneous	407.00	
70022	Misc/Post-Pre Emp Physicals	310.00	
			\$137,518.45

TOTAL PUBLIC SAFETY

\$3,858,548.59

PUBLIC WORKS

432300	Recycling 101		
10001	Salaries	\$50,892.14	
10002	Personal Services	11,498.13	
20000	Supplies	349.77	
30000	Other Services and Charges	1,179.32	
34000	Communications	783.31	
36000	Transportation	24.74	
41000	Miscellaneous	214.00	
70000	Misc/Post-Pre Emp Physicals	0.00	
			\$64,941.41

432400	Environmental Programs		
30001	West Nile Contract Services	\$0.00	
34000	Communications	21.50	
			\$21.50

TOTAL PUBLIC WORKS

\$64,962.91

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

HUMAN SERVICES

441000	Veterans' Affairs			
	10001	Salaries	\$36,535.48	
	10002	Personal Services	30,501.10	
	20000	Supplies	190.24	
	20005	Purchase of Equipment	0.00	
	20010	Flags and Markers	7,074.98	
	32009	Headstones	7,846.79	
	34000	Communications	813.37	
	36000	Transportation	9.20	
	38004	DAV-Misc Expenses	0.00	
	40000	Union Representation	240.00	
	41000	Miscellaneous	230.00	
	41011	Veterans' Burials	10,800.00	
	50000	Contribution--Memorial Day	598.86	\$94,840.02
443000	DAV			
	34000	Communications	\$5.28	\$5.28
TOTAL HUMAN SERVICES				\$94,845.30

CONSERVATION AND DEVELOPMENT

467000	Penn State Extension Office			
	20000	Supplies	\$8.29	
	34000	Communications	464.00	\$472.29
468000	Conservation			
	20000	Supplies	\$161.49	
	34000	Communications	1,314.86	\$1,476.35
TOTAL CONSERVATION AND DEVELOPMENT				\$1,948.64

DEBT SERVICE

475000	Miscellaneous Expenditures			
	6275	Insurance Embezzlement	\$48,377.50	
	32000	Other Services & Charges	227.57	
	32020	Bank Fees	55.18	
	32024	Agent Fees--Retirement	229,779.75	
	32025	Agent Fees--BFI Trust	7,866.80	
	41000	Miscellaneous	16,559.36	\$302,866.16
479000	TAN			
	54005	Interest on Loan	\$6,334.12	\$6,334.12
TOTAL DEBT SERVICE				\$309,200.28

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS

481003	Appropriations--Contributions			
40003	Insur-Liability			
50002	Cameron/Elk/McKean--Mental Health /Mental Retardation	149,730.00		
50003	Office of Human Services	36,637.00		
50004	Historical Society	6,000.00		
50006	Area Transportation Authority	74,636.00		
50007	Conservation	24,500.00		
50009	Drug & Alcohol	0.00		
50011	Elk Co. Agricultural Extension	36,961.00		
50012	Elk County Fair	3,000.00		
50014	N.C.P.R.P. & D.C.	4,472.44		
50016	Headwaters	1,250.00		
50018	St. Marys Airport	7,000.00		
50023	Contrib-PMI North Central	0.00		
50024	PA Wilds Support	1,000.00	\$345,186.44	
481003	Appropriations--Grants			
52001	Grants-Commodities	\$14,211.44		
52002	Council of the Arts	12,500.00	\$26,711.44	
481003	Appropriations--Subsidies			
54001	Domestic Relations Office Freeze	\$129,807.00		
54002	Children and Youth County Match	218,046.18		
54022	Blackfly Program	4,644.00		
54027	Ridgway Heritage	0.00		
54028	Success by 6 Program	500.00		724,895.06
54031	Greenway-Open Space Netwk Prog	0.00		
54032	Junior Achievement	0.00	\$352,997.18	
484000	Workman's Compensation Contrib			
41026	Adjustments	(\$98,896.36)	(\$98,896.36)	(98,896.36)
485000	Unemployment Compensation			
41028	Misc/Sui Adjustment	(\$855.55)	(\$855.55)	(855.55)
487000	Insurance			
40000	Liability,,Workmens Comp,BlueCross Vision,and Dental (Net)	\$152,561.53		
40011	Insurance-Pcomp Assessment	0.00		
40014	Insurance-Flex Plan Admin.	2,906.40		
40029	HRA Debit	125,850.42		
41000	Adjustments	3,530.02		
70017	COBRA Administration	873.60	\$285,721.97	\$285,721.97

2011 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS(Continued)

489000	Miscellaneous Expenditures			
	42003	Evaluations	\$0.00	
	41050	Misc Exp'Pr.Yr/Outstanding Ck	\$0.00	
	42010	Sales Tax	(4.91)	(\$4.91)
489900	Misc Expenditures			
	10004	Personal Service Retirement	0.00	
	6367	Post Closure-SW Enforcement Officer	38,402.33	
	6369	Reimb. Conservation District	(5,500.00)	
	41039	Bank Fees	108.88	
	41041	Misc/due to C & Y	0.00	
	41048	Escheats	151.79	
	41050	Misc prior year outstanding checks	2,977.38	\$36,140.38
				\$36,135.47
				\$947,000.59
		TOTAL MISCELLANEOUS		

OTHER FINANCING USES

492000	Interfund Operating Transfers			
	41015	Misc-Transfer of Co. Funds	\$3,401.50	
	41112	Grant Reimbursement	0.00	
	06380	Transfer From/To Other Funds	28,188.23	\$31,589.73
494000	Refunds--Prior Years			
	41021	Misc-Overpayment Task Force Cost	\$0.00	
	41015	Miscellaneous transfer Co. Funds	28,408.49	\$28,408.49
495000	Refunds--Current Year			
	41016	Property Tax Refunds per Appeal	\$1,937.90	
	41021	Misc/overpayment	0.00	\$1,937.90
496000	Unemployment			
	41022	Misc	\$0.00	
		TOTAL OTHER FINANCING USES		\$61,936.12
		TOTAL EXPENDITURES AND OTHER FINANCING USES		\$9,185,949.40
		BALANCE, December 31, 2011		\$1,136,832.32
		TOTAL EXPENDITURES AND BALANCE		\$10,322,781.72

2011
COUNTY OF ELK
General Fund
Ending Balance Sheet
 December 31, 2011

ASSETS

Cash and Investments		
County National Bank		
Payroll Account	\$586.80	
County National Bank		
Cash Management Checking 2279347	1,069,302.34	
Cash On Hand	500.00	
Cash-Investments	73.69	1,070,462.83
Other Assets		
Taxes and Accounts Receivable	\$273,430.89	
Due from Other Governments	9,131.86	
Due from Other Funds	333,171.56	615,734.31
TOTAL ASSETS		\$1,686,197.14

LIABILITIES

Current Liabilities		
Accounts Payable	\$549,364.82	549,364.82
TOTAL LIABILITIES		\$549,364.82

UNRESERVED FUND BALANCE, December 31, 2011		<u>\$1,136,832.32</u>
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2011 COUNTY OF ELK General Fund Summary

BALANCE, December 31, 2010	\$1,107,342.49
REVENUES	
Taxes	\$6,388,700.01
Intergovernmental Revenues	614,449.74
Charges for Services	1,607,788.87
Miscellaneous Revenues	395,659.88
Other Financing Sources	<u>208,840.73</u>
TOTAL REVENUES	<u>9,215,439.23</u>
TOTAL REVENUES AND BALANCE	<u><u>\$10,322,781.72</u></u>
EXPENDITURES	
General Government	\$2,364,708.23
Judicial Government	1,482,798.74
Public Safety	3,858,548.59
Public Works	64,962.91
Human Services	94,845.30
Conservation and Development	1,948.64
Debt Service	309,200.28
Miscellaneous	947,000.59
Other Financing Uses	<u>61,936.12</u>
TOTAL EXPENDITURES	\$9,185,949.40
BALANCE, December 31, 2011	<u>1,136,832.32</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$10,322,781.72</u></u>

2011
COUNTY OF ELK
Payroll Fund
CNB Checking 0081383561
CNB DIRECT DEPOIST

BALANCE, December 31, 2010		586.80	
REVENUES			
Deposits from General Fund	<u>3,467,732.59</u>		
TOTAL REVENUES		<u>3,467,732.59</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$3,468,319.39</u></u>
EXPENDITURES			
Net Payroll			
County National Bank	1,208,758.08		
County National Bank-Direct Deposit	2,258,974.51		
Printing Checks	89.46		
TOTAL EXPENDITURES		<u>3,467,822.05</u>	
BALANCE, December 31, 2011		497.34	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$3,468,319.39</u></u>

2011 COUNTY OF ELK Employees' Payroll Deductions Report

GROSS PAY \$5,359,319.33

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)		
Health CAF	\$111,149.21	
Flex Plan	18,066.50	
A-Life	1,973.75	
AFLAC	4,034.90	
Dental Plan	16,430.01	
Insurance CAF	7,583.99	
Vision Plan CAF	4,572.27	163,810.63

(Portion of Gross Pay Subject to Federal Withholding)

Deferred Compensation (Deferred from Federal Withholding Tax)		
NACO Deferred Compensation	\$70,587.78	
Retirement Compensation (Maximum 7%)	325,074.04	395,661.82

(Portion of Gross Pay Subject to Federal Withholding)

Other Payroll Deductions		
Life Insurance	1,399.38	
Vision Plan	1,477.35	
Disability Income Protection	1,841.84	
Retirement Payments (Over 7%)	35,309.17	
Credit Union	183,448.20	
Union Dues	33,692.39	
Wage Attachment	7,643.33	
Other Insurance	6,004.48	
Long Term Insurance	4,521.84	
General Deductions	2,958.41	
General Deductions		
Insurance	480.00	
Pheaa	724.26	
Child Support	8,045.44	
Special Assmt	100.00	287,646.09

Withholding Taxes		
Federal Income Tax	\$530,840.92	
Federal Insurance Contributions Act	215,887.37	
Medicare	75,334.85	
State Income Tax	159,502.87	
Local Income Tax	51,783.42	
State Unemployment Insurance	3,684.77	
Local State Tax	7,434.00	
Voided Checks		1,044,468.20

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD 1,891,586.74

NET PAY \$3,467,732.59

2011
COUNTY OF ELK
Employees' Retirement Fund (Market Value)

Northwest Savings Bank 2320

Total Assets (cost value) January 1, 2011 \$10,401,836.52

REVENUES

Member Contributions	\$373,929.89	
County Contribution	165,032.88	
Adjust Cost Basis	1,464,323.89	
Realized Capital Gains	720,467.74	
Unrealized Gain/Loss	82,497.14	
Investment Interest	172,698.30	
Investment Dividends	159,434.98	
Miscellaneous Income	178,889.74	
		3,317,274.56

TOTAL REVENUES

\$13,719,111.08

EXPENDITURES

Retirement Allowances Paid	\$544,217.90	
Administrative Expenses	62,936.18	
Investment Expenses	36,573.93	
Miscellaneous	33,069.98	

TOTAL EXPENDITURES		676,797.99
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Net Increase		(\$676,797.99)
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Total Assets (cost value) December 31, 2011 \$13,042,313.09

Unrealized appreciation/(depreciation) \$3,289,482.20

Total Assets (market value) December 31, 2011 \$16,331,795.29

These figures were compiled from Northwest Savings Bank and were given to us. They are according to Northwest Savings Bank true and accurate figures. Given that these are the results we came up with.

STATEMENT OF PLAN ASSETS, December 31, 2011
Comparison of Cost Value and Market Value

Assets	Cost Value	Market Value
Cash and Short-term Investments	\$271,135.48	\$271,135.48
Receivables	\$189,579.12	\$189,579.12
U.S. Government Obligations	2,757,580.06	2,871,958.32
Domestic Corporate Bonds	1,774,979.83	1,900,480.26
Domestic Preferred Stock		
Domestic Common Stock	6,595,066.28	9,471,709.34
Mutual Funds	1,464,324.89	1,626,495.19
Total State and Municipal	91,244.05	102,034.20
Pending Cash of Pending	(101,596.62)	(101,596.62)
BALANCES, December 31, 2011	\$13,042,313.09	\$16,331,795.29

2011
COUNTY OF ELK
2010 Series B Recovery Zone Economic
DEVELOPMENT Bonds
Northwest Savings Bank 1086026539

Principal Payment for 2011	\$0.00
June Interest for 2011	51,455.17
December Interest for 2011	<u>60,933.75</u>
Total Debt Service	<u><u>112,388.92</u></u>

2011
COUNTY OF ELK
2010 Bond Paying Agent
General Obligation Bonds--Series A of 2010
Northwest Savings Bank 1086026521

Principal Payment for 2011	\$0.00
June Interest for 2011	27,550.00
December Interest for 2011	<u>32,625.00</u>
Total Debt Service	<u><u>60,175.00</u></u>

2011
COUNTY OF ELK
Debt Fund
General Obligation Bonds--Series of 2003
Northwest Savings Bank 1086007661

Balance, December 31, 2010 \$354,295.57

REVENUES

Tax Collector Collections	\$476,433.57
In Lieu of Taxes	686.74
Tax Claim	375,928.04
Interest Earned	1,449.53
Miscellaneous Credit	<u>50,580.41</u>

TOTAL REVENUES

905,078.29

TOTAL REVENUES AND BALANCE

\$1,259,373.86

EXPENDITURES

Transfers to the 2003 Bond Fund Paying Agent

Principal Payments	\$305,000.00
Interest Payments	13,108.75
Agent Fee	1,000.00
2010 Series A Interest	60,175.00
2010 Series B Interest	112,388.92
Miscellaneous	<u>34.88</u>

TOTAL EXPENDITURES

491,707.55

BALANCE, December 31, 2011

767,666.31

TOTAL EXPENDITURES AND BALANCE

\$1,259,373.86

2011
COUNTY OF ELK
2003 Bond Paying Agent
General Obligation Bonds--Series of 2003
US BANK P15552006

April 21, 2011	Principal and Interest payment	\$314,185.00
October 17, 2011	Interest Payment	<u>3,923.75</u>
TOTAL DEBT SERVICE		<u><u>\$318,108.75</u></u>

2011
COUNTY OF ELK
2003 Bond Amortization Schedule
General Obligation Bonds--Series of 2003

Principal: \$3,495,000.00
Due: June 1, as shown below
Denominations: Integral multiples of \$5,000

Interest Payable: June 1 and December 1
First Interest Payment: June 1, 2003
Form: Fully Registered

Date	Principal	Coupon	Price	Yield	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service
June 1, 2003	275,000.00	1.150%			16,905.25	291,905.25		
December 1, 2003					38,457.50	38,457.50	2003	330,362.75
June 1, 2004	380,000.00	1.150%			38,457.50	418,457.50		
December 1, 2004					36,272.50	36,272.50	2004	454,730.00
June 1, 2005	380,000.00	1.350%			36,272.50	416,272.50		
December 1, 2005					33,707.50	33,707.50	2005	449,980.00
June 1, 2006	380,000.00	1.700%			33,707.50	413,707.50		
December 1, 2006					30,477.50	30,477.50	2006	444,185.00
June 1, 2007	385,000.00	2.150%			30,477.50	415,477.50		
December 1, 2007					26,338.75	26,338.75	2007	441,816.25
June 1, 2008	385,000.00	2.550%			26,338.75	411,338.75		
December 1, 2008					21,430.00	21,430.00	2008	432,768.75
June 1, 2009	395,000.00	3.000%			21,430.00	416,430.00		
December 1, 2009					15,505.00	15,505.00	2009	431,935.00
June 1, 2010	395,000.00	3.200%			15,505.00	410,505.00		
December 1, 2010					9,185.00	9,185.00	2010	419,690.00
June 1, 2011	305,000.00	3.450%			9,185.00	314,185.00		
December 1, 2011					3,923.75	3,923.75	2011	318,108.75
June 1, 2012	215,000.00	3.650%			3,923.75	218,923.75	2012	218,923.75
					<u>\$3,495,000.00</u>	<u>\$447,500.25</u> <u>\$3,942,500.25</u>		<u>\$3,942,500.25</u>

2011
COUNTY OF ELK
2003 Bond Repayment History
General Obligation Bonds--Series of 2003

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2003	\$52,362.75	\$52,362.75	\$275,000.00	\$275,000.00	\$327,362.75	\$3,220,000.00
2004	74,730.00	127,092.75	380,000.00	655,000.00	454,730.00	2,840,000.00
2005	69,980.00	197,072.75	380,000.00	1,035,000.00	449,980.00	2,460,000.00
2006	64,185.00	261,257.75	380,000.00	1,415,000.00	444,185.00	2,080,000.00
2007	56,816.25	318,074.00	385,000.00	1,800,000.00	441,816.25	1,695,000.00
2008	47,768.75	365,842.75	385,000.00	2,185,000.00	432,768.75	1,310,000.00
2009	36,935.00	402,777.75	395,000.00	2,580,000.00	431,935.00	915,000.00
2010	24,690.00	427,467.75	395,000.00	2,975,000.00	419,690.00	520,000.00
2011	13,108.75	440,576.50	305,000.00	3,280,000.00	318,108.75	215,000.00

2011
COUNTY OF ELK
2010 Series A
General Obligation Bond
Northwest Savings Bank 1086026521

Balance, December 31, 2010		\$2,476,712.59	
REVENUES			
	Miscellaneous Credit	\$9,984.00	
	Interest Earned	7,372.47	
	TOTAL REVENUES		<u>17,356.47</u>
TOTAL REVENUES AND BALANCE			<u><u>\$2,494,069.06</u></u>
EXPENDITURES			
	MCM Telecommunications Group	\$24,000.00	
	EADS Architects	9,543.02	
	Farmers National Bank	1,000,000.00	
	CBF Contracting, Inc.	332,057.00	
	Hallstrom-Clark Electric, Inc.	436,772.93	
	Allied Systems, Inc.	94,480.92	
	CDW Government, Inc.	134,027.80	
	2010 Series B Recovery Zone Bd.	48,000.00	
	NCPRPDC	25,000.00	
	Miscellaneous Expenses	18,405.67	
	TOTAL EXPENDITURES		<u>2,122,287.34</u>
BALANCE, December 31, 2011		\$371,781.72	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$2,494,069.06</u></u>

2011
COUNTY OF ELK
2010 Series B
Recovery Zone Bonds
Northwest Savings Bank 1086026539

Balance, December 31, 2010		\$1,979,352.51
REVENUES		
Miscellaneous Credit	\$48,000.00	
Interest Earned	6,219.50	
TOTAL REVENUES		<u>54,219.50</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,033,572.01</u></u>
EXPENDITURES		
MCM Telecommunications Group	\$48,000.00	
EADS Architects	130,512.02	
Meyer & Wagner	48,934.35	
CBF Contracting, Inc.	107,933.00	
Hallstrom-Clark Electric, Inc.	39,293.81	
Allied Systems, Inc.	166,478.89	
North Central Regional Planning	1,489,086.35	
Co. of Elk Emergency 911 Account	1,350.00	
Maintenance Fee	10.00	
TOTAL EXPENDITURES		<u>2,031,598.42</u>
BALANCE, December 31, 2011		\$1,973.59
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,033,572.01</u></u>

2011
COUNTY OF ELK
Construction Fund
CNB 4120234

BALANCE, December 31, 2010	\$20,208.41	
REVENUES	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$20,208.41</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	4,445.00	
TOTAL EXPENDITURES	<u>4,445.00</u>	
BALANCE, December 31, 2011	\$15,763.41	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$20,208.41</u></u>

2011
COUNTY OF ELK
Affordable Housing Fund
NORTHWEST SAVINGS BANK 1086013487

BALANCE, December 31, 2010 89,201.04

REVENUES

Affordable Housing Collections from	
Recorder of Deeds	26,351.00
Reimbursement of Lien Satisfaction	3,671.15
Lien Fee Reimbursement	250.00
Interest Earned	200.48

TOTAL REVENUES	30,472.63
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TOTAL REVENUES AND BALANCE	\$119,673.67
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EXPENDITURES

Payments to Contractors	20,230.20
Administration Fee	3,901.95
Mastercard	469.45
Lien Fees	352.25

TOTAL EXPENDITURES	24,953.85
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BALANCE, December 31, 2011	94,719.82
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TOTAL EXPENDITURES AND BALANCE	\$119,673.67
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2011
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Checking 0001584077

BALANCE, December 31, 2010		9,400.00	
REVENUES			
State Treasurer--Department of Community and Economic Development	543,386.20		
TOTAL REVENUES		<u>543,386.20</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$552,786.20</u></u>
EXPENDITURES			
Payments to Contractors and Suppliers			
Miscellaneous Payments to Contractors	513,859.76		
County of Elk General Fund	38,926.44		
TOTAL EXPENDITURES		552,786.20	
BALANCE, December 31, 2011		<u>0.00</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$552,786.20</u></u>

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

**2011
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)**

CNB Checking 0001584077

2007 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

BALANCE, December 31, 2010

REVENUES

State Treasurer--Department of Community and Economic Development	39,962.19	
TOTAL REVENUES		39,962.19

TOTAL REVENUES AND BALANCE		\$39,962.19
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EXPENDITURES

Payments to Contractors and Suppliers	39,962.19	
TOTAL EXPENDITURES		39,962.19

BALANCE, December 31, 2010		0.00
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TOTAL EXPENDITURES AND BALANCE		39,962.19
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NOTE: The 2007 Community Development Block Grant had originally been funded by an authorized amount of \$77,679.00
Remaining Authorized 2007 Entitlement Community Development Block Grant Funds are 0.00
Adjustments made as per Planning Commission.

2008 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

Balance, December 31, 2010

REVENUES

State Treasurer--Department of Community and Economic Development	93,401.76	
TOTAL REVENUES		93,401.76

TOTAL REVENUES AND BALANCE		\$93,401.76
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EXPENDITURES

Payments to Contractors and Suppliers	84,293.71	
TOTAL EXPENDITURES		84,293.71

BALANCE, December 31, 2010		9,108.05
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TOTAL EXPENDITURES AND BALANCE		\$93,401.76
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NOTE: The 2008 Community Development Block Grant had originally been funded by an authorized amount of \$102,319.11
Remaining Authorized 2008 Entitlement Community Development Block Grant Funds are \$9,108.05

2011
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)

CNB Checking 0001584077

2009 Entitlement Community Development Block Grant

Balance December 31, 2010

REVENUES

State Treasurer-Department of Community
and Economic Development

221,216.75

TOTAL REVENUES

221,216.75

TOTAL REVENUES AND BALANCE

\$221,216.75

EXPENDITURES

Payments to Contractors and Suppliers

150,055.31

TOTAL EXPENDITURES

150,055.31

Balance December 31, 2011

71,161.44

TOTAL EXPENDITURES AND BALANCE

\$221,216.75

NOTE: The 2009 Community Block Grant had originally been funded by an authorized amount of \$233,413.00
Remaining Authorized 2009 Entitlement Community Development Block Grant Funds are \$71,161.44

2010 Miscellaneous Fund

Balance, December 31, 2009

9,400.00

REVENUES

State Treasurer-Department of Community
and Economic Development

5,000.00

Co. of Elk General Fund

102.39

State Treasurer (Comm of PA)

9,916.00

TOTAL REVENUES

15,018.39

24,418.39

TOTAL REVENUES AND BALANCE

EXPENDITURES

Payments to Contractors and Suppliers

24,316.00

County of Elk

102.39

TOTAL EXPENDITURES

24,418.39

BALANCE, December 31, 2010

0.00

TOTAL EXPENDITURES AND BALANCE

\$24,418.39

2011
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Concluded)
 CNB Checking 0001584077

2010 Allotment Competitive		
REVENUES		
State Treasurer (Comm of PA)		\$500,000.00
TOTAL REVENUES		
TOTAL REVENUES AND BALANCE		\$500,000.00
EXPENDITURES		
Payments to Contractors and Suppliers	125,971.85	
County of Elk	3,165.44	
TOTAL EXPENDITURES		129,137.29
BALANCE, December 31, 2011		<u>370,862.71</u>
TOTAL EXPENDITURES AND BALANCE		\$500,000.00

2010 Entitlement Community Development Block Grant		
REVENUES		
State Treasurer-Department of Community and Economic Development		\$241,814.00
TOTAL REVENUES AND BALANCE		\$241,814.00
EXPENDITURES		
Payments to Contractors and Suppliers	149,728.66	
TOTAL EXPENDITURES		149,728.66
BALANCE, December 31, 2011		<u>92,085.34</u>
TOTAL EXPENDITURES AND BALANCE		\$241,814.00

NOTE: The 2010 Community Block Grant had originally been funded by an authorized amount of \$241,814.00
 Remaining Authorized 2010 Entitlement Community Development Block Grant Funds are \$149,728.66

2011
COUNTY OF ELK
Communities That Care
PNC Bank 63-5146-9406
CNB 4120226

BALANCE, December 31, 2010	105.80	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$105.80</u></u>
EXPENDITURES		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2011	<u>105.80</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$105.80</u></u>

2011
COUNTY OF ELK
Election Fund
First Commonwealth 7110-129396

BALANCE, December 31, 2010		\$7,344.89
REVENUES		
Transfer from Hava	994.93	
Interest Earned	<u>8.10</u>	
TOTAL REVENUES		<u>\$1,003.03</u>
TOTAL REVENUES AND BALANCE		<u><u>\$8,347.92</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		
BALANCE, December 31, 2011		<u>\$8,347.92</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$8,347.92</u></u>

2011
COUNTY OF ELK
Family Service System Reform
CNB Cash Management Checking 0086755748

BALANCE, December 31, 2010	11,490.84	
REVENUES		
Interest Earned	27.54	
TOTAL REVENUES	<u>27.54</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$11,518.38</u></u>
EXPENDITURES		
Client Services	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2011	<u>11,518.38</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,518.38</u></u>

2011
COUNTY OF ELK
Federal Social Services
CNB Checking 0089263930

BALANCE, December 31, 2010		\$181.78
REVENUES		
State Treasurer--Department of Public Welfare Homeless Assistance Program	33,470.00	
TOTAL REVENUES	<u>33,470.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$33,651.78</u></u>
EXPENDITURES		
CAPSEA	30,636.00	
TOTAL EXPENDITURES	30,636.00	
BALANCE, December 31, 2011	<u>3,015.78</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$33,651.78</u></u>

2011
COUNTY OF ELK
Human Services
CNB Now Checking 0088012080

BALANCE, December 31, 2010		\$6,414.94
REVENUES		
State Treasurer--Department of Public Welfare	52,348.00	
Interest Earned	<u>10.45</u>	
TOTAL REVENUES		<u>52,358.45</u>
TOTAL REVENUES AND BALANCE		<u><u>\$58,773.39</u></u>
EXPENDITURES		
North Central Office--Human Services	52,350.00	
TOTAL EXPENDITURES		52,350.00
BALANCE, December 31, 2011		<u>6,423.39</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$58,773.39</u></u>

2011
COUNTY OF ELK
Multiple Housing Access

FIRST COMMONWEALTH BANK Combined Checking and Savings 0927-547233

BALANCE, December 31, 2010		\$7.08
REVENUES		
State Treasurer--Department of Community and Economic Development	0.00	
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$7.08</u></u>
EXPENDITURES		
Capital Construction--Accessibility Projects	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2011		<u>7.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$7.08</u></u>

2011
COUNTY OF ELK
Transportation

CNB Cash Management Checking 0087985633
CNB Cash Management 60-8798-56-7

BALANCE, December 31, 2010		\$529.44
REVENUES		
State Treasurer--Department of Public Welfare	1,065,730.00	
Interest Earned	372.03	
TOTAL REVENUES		<u>1,066,102.03</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,066,631.47</u></u>
EXPENDITURES		
Area Transportation Authority	1,065,730.00	
Miscellaneous Debit Service Charge	20.00	
TOTAL EXPENDITURES		<u>1,065,750.00</u>
BALANCE, December 31, 2011		<u>881.47</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,066,631.47</u></u>

2011
COUNTY OF ELK
Children and Youth Special Account

PNC Bank 6351167432

BALANCE, December 31, 2010

428,313.91

REVENUES

State Treasurer--Federal Title XX	43,512.00
State Treasurer--Federal Title IV-E	215,000.45
State Treasurer--Act 148	607,534.00
State Treasurer--Title IV-B	27,559.00
County of Elk Share	218,046.18
TANF Monies	9,212.53
Program Income (Maintenance)	22,964.25
Inform Technology Grant	78,243.77
Miscellaneous	2,111.18
Medicaid	731.83
Interest Earned	1,050.29
Integrated Children Service Plan	25,000.00

TOTAL REVENUES

1,250,965.48

TOTAL REVENUES AND BALANCE

\$1,679,279.39

EXPENDITURES

County Reimbursement for Wages and Benefits	416,860.09
Purchased Client Services	655,813.48
Adoptive Assistance	57,331.42
Major Purchases	13,804.98
Program Services Consultation	43,098.00
Communications	15,751.85
Travel Expenses	16,188.34
Office Equipment and Supplies	27,046.93
Occupancy, Rent, Utilities and Housekeeping	26,591.20
Service Supplies	12,831.03
Miscellaneous Personnel Expenses	2,234.95
Indirect Administration	11,336.29
Guardian Ad Litem	3,952.50
Other Operating Expenses	189.00
Service & Office Assets	1,528.02

TOTAL EXPENDITURES

1,304,558.08

BALANCE, December 31, 2011

374,721.31

TOTAL EXPENDITURES AND BALANCE

\$1,679,279.39

2011
COUNTY OF ELK
County Record Improvement Fund

NORTHWEST SAVINGS BANK Checking 084053180

BALANCE, December 31, 2010		\$56,541.35	
REVENUES			
Collections	8,792.00		
Interest Earned	56.02		
TOTAL REVENUES		<u>\$8,848.02</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$65,389.37</u></u>
EXPENDITURES			
Equipment and Supplies	16,000.00		
TOTAL EXPENDITURES		\$16,000.00	
BALANCE, December 31, 2011		<u>49,389.37</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$65,389.37</u></u>

2011
COUNTY OF ELK
Domestic Relations IV-D Account

CNB Cash Management Checking 0084647236
CNB Cash Management 60-8464-72-3

BALANCE, December 31, 2010 \$606,003.28

REVENUES

State Treasurer IV-D Reimbursement	245,113.00
County of Elk Share	110,833.00
Incentive Payments	59,527.60
Collections of Fees	32,371.02
Interest Earned	2,045.21
Miscellaneous	32,258.25

TOTAL REVENUES 482,148.08

TOTAL REVENUES AND BALANCE \$1,088,151.36

EXPENDITURES

Salaries and Wages	260,071.88
Fringe Benefits	125,682.83
Overhead	121,128.89
NSF and Bank Charges	58.36

TOTAL EXPENDITURES 506,941.96

BALANCE, December 31, 2011 581,209.40

TOTAL EXPENDITURES AND BALANCE \$1,088,151.36

On December 31, 2011, Domestic Relations has IV-D funds invested in a Certificate of Deposit worth \$59,181.04 and in a separate Incentive Account with a balance of \$60,711.07.. These are not included in the Domestic Relations IV-D Account's operating office balance.

2011
COUNTY OF ELK
DUI/Corrections Account

CNB Cash Management Checking 0081379601
CNB Cash Management 60-8137-96-4

BALANCE, December 31, 2010	\$26,172.42	
REVENUES		
Probation and Parole Department DUI/Corrections Monies Collected	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$26,172.42</u></u>
EXPENDITURES		
General Correction Expenses	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2011	<u>26,172.42</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$26,172.42</u></u>

2011
COUNTY OF ELK
DUI/Drug and Alcohol Account
CNB Now Checking 0001584291

BALANCE December 31, 2010		\$46,251.40
REVENUES		
Transfer from Elk County General Fund	12,947.16	
Probation and Parole Department		
DUI/Drug and Alcohol Monies Collected	174.23	
Interest Earned	<u>45.93</u>	
TOTAL REVENUES		<u>13,167.32</u>
TOTAL REVENUES AND BALANCE		<u><u>\$59,418.72</u></u>
EXPENDITURES	1,951.01	
BALANCE, December 31, 2011		<u>57,467.71</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$59,418.72</u></u>

2011
COUNTY OF ELK
Substance Abuse Education
CNB 4120242

BALANCE, December 31, 2010		\$50,232.54
REVENUES		
Probation and Parole Department		
Act 198 Monies Collected	7,350.54	
Tfr Act 198 Monies From G.F.	2,514.16	
TOTAL REVENUES		<u>9,864.70</u>
TOTAL REVENUES AND BALANCE		<u><u>\$60,097.24</u></u>
EXPENDITURES		
Elk Co. Substance Abuse Fund	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2011		<u>60,097.24</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$60,097.24</u></u>

2011
COUNTY OF ELK
Emergency 911 Account
CNB Cash Management Checking 0088303513
CNB Cash Management 88303513

BALANCE, December 31, 2010 538,919.27

REVENUES

Net Surcharge Fees		
Windstream	275,032.52	
Verizon	4,099.46	
TelCove	1,492.05	
Granite Telecom	108.78	
Level 3 Communications	199.92	280,932.73
Reimbursement from Cameron County for 911		
Dispatching Services Provided	44,767.38	
ACH Payments from PEMA	13,863.04	
Interest Earned	1,422.55	
Reimbursement from 911 Wireless	15,125.65	
Miscellaneous Credits	2,004.31	
		77,182.93
TOTAL REVENUES		358,115.66

TOTAL REVENUES AND BALANCE \$897,034.93

EXPENDITURES

Technical Service and Maintenance	133,552.45
Phone and Fax Charges	111,102.78
Salary Reimbursement	193,363.93
Cameron County Reimbursement	14,922.46
Professional Services	31,932.80
Equipment, Supplies, Installation, etc.	147,339.22
Training--Course and Certification Fees, etc.	6,717.28
Transportation--Travel, Lodging, Food, etc.	737.90
Reimbursement To 2010 Series A	
Bond Fund	9,984.00
Miscellaneous Expenses	1,609.96
Wire Transfer	6,476.19
Wire Transfer Fee	17.67
Check Charges	69.18
TOTAL EXPENDITURES	657,825.82

Balance, December 31, 2011 239,209.11

TOTAL EXPENDITURES AND BALANCE \$897,034.93

2011
COUNTY OF ELK
E-911 Wireless Account

First Commonwealth Bank 7110-129460 opened 7/29/05

BALANCE, December 31, 2010		110,060.08
REVENUES		
Pennsylvania Emergency Management Allocation	530,490.22	
Miscellaneous Credit	15,906.81	
Interest Earned	<u>225.28</u>	
TOTAL REVENUES		<u>546,622.31</u>
TOTAL REVENUES AND BALANCE		<u><u>\$656,682.39</u></u>
EXPENDITURES	347,742.09	
TOTAL EXPENDITURES		347,742.09
BALANCE, December 31, 2011		<u>308,940.30</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$656,682.39</u></u>

2011
COUNTY OF ELK
Hazardous Materials Response Account
 NORTHWEST SAVINGS BANK Checking 084038298

BALANCE, December 31, 2010 13,559.18

REVENUES

Reimbursement for Hazmat Material	10,325.29
Industries--Response Plan	700.00
Industries-Chemicals	18,525.00
Interest Earned	<u>21.69</u>

TOTAL REVENUES 29,571.98

TOTAL REVENUES AND BALANCE \$43,131.16

EXPENDITURES

Equipment and Supplies	17,635.76
Mileage, Training & Lodging	502.44
Pager Service	29.00
Miscellaneous Training & Registration	3,612.32
Cellular Phone Service	7,054.13
Miscellaneous Debit	<u>153.15</u>

TOTAL EXPENDITURES 28,986.80

BALANCE, December 31, 2011 14,144.36

TOTAL EXPENDITURES AND BALANCE \$43,131.16

2011
COUNTY OF ELK
TECHNICAL RESCUE
CNB 4120259

Balance , December 31,2010		\$1,610.80
REVENUES		
Reimbursement for Mobile Data Terminals	559.15	
TOTAL REVENUES		<u>559.15</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,169.95</u></u>
EXPENDITURES		
Verizon Wirless	775.59	
TOTAL EXPENDITURES		775.59
BALANCE, December 31, 2011		<u>1,394.36</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,169.95</u></u>

2011
COUNTY OF ELK
Hotel Tax Fund

Northwest Savings Bank 1086013644

Balance December 31,2010		\$42.00
REVENUES		
Collections	94,899.77	
TOTAL REVENUES		94,899.77
TOTAL REVENUES AND BALANCE		<u><u>\$94,941.77</u></u>
EXPENDITURES		
Great Outdoors Visitors Bureau	92,553.77	
Administration--County of Elk	2,207.36	
Miscellaneous Debit	<u>55.24</u>	
TOTAL EXPENDITURES		94,816.37
BALANCE, December 31, 2011		<u>125.40</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$94,941.77</u></u>

2011
COUNTY OF ELK
Housing Rehabilitation Program
CNB Now Checking 0080659623

BALANCE, December 31, 2010		\$1,003.28
REVENUES		
County of Elk Multiple Housing		
Interest Earned	1.00	
TOTAL REVENUES		<u>1.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,004.28</u></u>
EXPENDITURES		
County of Elk Affordable Housing	0.00	
TOTAL EXPENDITURES		<u>0.00</u>
BALANCE, December 31, 2011		<u>1,004.28</u>
TOTAL EXPENITURES AND BALANCE		<u><u>\$1,004.28</u></u>

2011
COUNTY OF ELK
Liquid Fuel Tax Fund

FIRST COMMONWEALTH BANK Savings 0927-537676
FIRST COMMONWEALTH BANK Checking 0927-537676

BALANCE December 31, 2010	223,593.13	
REVENUES		
State Liquid Fuel Tax Grant	97,140.86	
Interest Earned	109.08	
TOTAL REVENUES	<u>97,249.94</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$320,843.07</u></u>
EXPENDITURES		
Road Maintenance Projects	113,000.00	
Equipment Purchases	13,000.00	
TOTAL EXPENDITURES	126,000.00	
BALANCE December 31, 2011	<u>194,843.07</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$320,843.07</u></u>

2011
COUNTY OF ELK
Liquid Fuel Act 44

Northwest Savings Bank 1086019526

BALANCE December 31, 2010		\$70,413.87
REVENUES		
State Treasury (Penn Dot)		
Act 44 Allocation	13,944.24	
Interest Earned	79.57	
TOTAL REVENUES		<u>14,023.81</u>
TOTAL REVENUES AND BALANCE		<u><u>\$84,437.68</u></u>
EXPENDITURES		
Miscellaneous	1,634.82	
TOTAL EXPENDITURES		<u>1,634.82</u>
BALANCE December 31, 2011		<u>82,802.86</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$84,437.68</u></u>

2011
COUNTY OF ELK
National Forest Fund--2010 Allotment
NORTHWEST SAVING BANK Acct. # 1086005285

BALANCE, December 31, 2010	0.00
REVENUES	
2010 National Forest Fund Allotment	<u>871,594.69</u>
TOTAL REVENUES	<u>871,594.69</u>
TOTAL REVENUES AND BALANCE	<u><u>\$871,594.69</u></u>
EXPENDITURES	
2010 National Forest Fund (85% Allotment)	
School Districts	435,797.34
Townships	<u>435,797.35</u>
Total 85% Allotment	<u>871,594.69</u>
TOTAL EXPENDITURES	871,594.69
BALANCE, December 31, 2011	<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$871,594.69</u></u>

2011
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2010 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.

2011 DISBURSEMENTS	2010 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$77,567.03	\$77,567.03
Johnsonburg Area	60,629.07	60,629.07
Kane Area	176,984.30	176,984.30
Ridgway Area	120,616.94	120,616.94
Total School Districts	<u>\$435,797.34</u>	<u>\$435,797.34</u>
Townships		
Highland	\$173,793.31	\$173,793.31
Jones	63,820.07	63,820.07
Millstone	77,567.03	77,567.03
Ridgway	50,586.19	50,586.19
Spring Creek	70,030.75	70,030.75
Total Townships	<u>\$435,797.35</u>	<u>\$435,797.35</u>
Total Disbursements	<u>\$871,594.69</u>	<u>\$871,594.69</u>
		\$871,594.69

2011
COUNTY OF ELK
National Forest Fund--Title III Projects
NORTHWEST SAVING BANK Account 11086005285

BALANCES

2007 Allotment	28,341.63	
TOTAL BALANCE		28,341.63

REVENUES

TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$28,341.63</u></u>

EXPENDITURES

Title III Appropriations from 2007 Allotment	28,341.63	
TOTAL EXPENDITURES		28,341.63
TOTAL BALANCE		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$28,341.63</u></u>

2011
COUNTY OF ELK
Clarion River/ANF

Northwest Savings Bank 1086019963
PNC Bank 63-5146-9406

BALANCE, December 31, 2010	\$1,106.89
REVENUES	0.00
State Treasurer Phase II	
TOTAL REVENUES	<u>0.00</u>
TOTAL REVENUES AND BALANCE	<u><u>\$1,106.89</u></u>
EXPENDITURES	
USDA Forest Service	0.00
TOTAL EXPENDITURES	<u>0.00</u>
BALANCE, December 31, 2011	<u>1,106.89</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$1,106.89</u></u>

2011
COUNTY OF ELK
Conservation & Natural Resources Grant Fund
Northwest Savings Acct 1086019997

BALANCE, December 31, 2010		\$902.77
REVENUES		
State Treasurer (Comm of PA.)	100,000.00	
Co. of Elk Growing Greener Fund	125,000.00	
Interest	<u>23.19</u>	
TOTAL REVENUES		<u>225,023.19</u>
TOTAL REVENUES AND BALANCE		<u><u>\$225,925.96</u></u>
EXPENDITURES		
Manno Construction	125,000.00	
Growing Greener Projects Fund	70,258.46	
TOTAL EXPENDITURES		195,258.46
BALANCE, December 31, 2011		<u>30,667.50</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$225,925.96</u></u>

2011
COUNTY OF ELK
Storm Water Account

County National Bank 0002421865

BALANCE, December 31, 2010	1,923.37
REVENUES	
DEP Reimbursement Monies	0.00
TOTAL REVENUES	<u>0.00</u>
TOTAL REVENUES AND BALANCE	<u><u>\$1,923.37</u></u>
EXPENDITURES	
L. Robert Kimball & Associates, INC	0.00
KTH Architects	0.00
Commonwealth of Penna	0.00
TOTAL EXPENDITURES	0.00
BALANCE, December 31, 2011	<u>1,923.37</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$1,923.37</u></u>

2011
West Creek Learning Center
Northwest Savings Bank 1086026331

BALANCE, December 31, 2010		\$4,007.94
REVENUES		
Co. of Elk Conservation & Natural Resources Grant	4,730.00	
Allegheny Contracting, LLC	750.00	
TOTAL REVENUES		5,480.00
TOTAL REVENUES AND BALANCE		<u>\$9,487.94</u>
EXPENDITURES		
Dietz-Gourley Consulting, Inc.	4,730.00	
Sekula Signs	4,111.22	
TOTAL EXPENDITURES		8,841.22
BALANCE, December 31, 2011		<u>646.72</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$9,487.94</u>

2011
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation

PNC Bank 63-5143-2857

BALANCE, December 31, 2010	\$33,050.69
REVENUES	
Waived Service Charge	6.00
Interest Earned	27.61
TOTAL REVENUES	<u>33.61</u>
TOTAL REVENUES AND BALANCE	<u><u>\$33,084.30</u></u>
EXPENDITURES	
Payment to Contractor	1,398.90
Service Charge	9.00
TOTAL EXPENDITURES	1,407.90
BALANCE, December 31, 2011	<u>31,676.40</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$33,084.30</u></u>

2011
COUNTY OF ELK
Solid Waste Authority Administration Account

PNC BANK Checking #6351462124
Farmers National Bank Checking #10221683

BALANCE, December 31, 2010

152,222.49

REVENUES

State Reimbursements	
Section 904--Municipal Recycling	
Program Performance Grant	83,029.04
Grant for Baler	75,000.00
Funds Transfer	157,749.01
Electronics Collection	10,538.80
Act 190	
Section 190 Environmental Protection	
for small businesses	35.00
Section 209 Environmental Protection	
for Pharmaceutical Collection	6,424.24
Lamp and Battery Recycling	4,035.10
Miscellaneous Revenue	34,737.47
Demolition Permits	2,525.00
Stopped Payments	3,117.29
Interest Earned	341.60
Voided Check	74.52

TOTAL REVENUES

377,607.07

TOTAL REVENUES AND BALANCE

\$529,829.56

EXPENDITURES

Transfer Funds	147,000.00
Pharmaceutical Collection	53,031.78
Recycling Performance Grant	30,261.00
Recycling Container Fees	19,736.84
Public Education	779.75
Dump Cleanup	8,159.74
Bulb and Battery Recycling	5,689.95
Electronic Surcharge	17,435.32
Operating Expenses	957.91
Professional Services	1,026.00
Wholesale Goods & Tires Recycle	7,385.44
Miscellaneous	46,247.29
Voided Receipt	297.80
Bank Charges	122.00

TOTAL EXPENDITURES

338,130.82

BALANCE, December 31, 2011

191,698.74

TOTAL EXPENDITURES AND BALANCE

\$529,829.56

2011
COUNTY OF ELK
Supervision Fee Fund

NORTHWEST SAVINGS BANK Checking 0840-34081

BALANCE, December 31, 2010 \$7,121.07

REVENUES

Probation and Parole Department	37,834.15	
Interest Earned	9.33	
Misc Credit	716.20	
TOTAL REVENUES		<u>38,559.68</u>

TOTAL REVENUES AND BALANCE \$45,680.75

EXPENDITURES

Office Expenses	4,905.21	
County of Elk--90% Reimbursement	32,735.99	
Miscellaneous Debit	716.20	
TOTAL EXPENDITURES		38,357.40

BALANCE, December 31, 2011 7,323.35

TOTAL EXPENDITURES AND BALANCE \$45,680.75

2011
COUNTY OF ELK
WEAPONS OF MASS

Northwest Savings Bank 1086026372

BALANCE, December 31, 2010	1,064.21	
REVENUES		
Jefferson County	2,440.00	
Liberty Mutual, Dover, N.H.	5,373.91	
TOTAL REVENUES	<u>7,813.91</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$8,878.12</u></u>
EXPENDITURES		
Equipment and Supplies	2,375.09	
Office Supplies	218.34	
TOTAL EXPENDITURES	2,593.43	
BALANCE, December 31, 2011	<u>6,284.69</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$8,878.12</u></u>

2011
COUNTY OF ELK
Work Release Account

Northwest Savings Bank Checking 1086013636

BALANCE, December 31, 2010	221,455.21	
REVENUES		
Collections from Work Release Residents	61,841.87	
Reimbursement from General Fund	50,369.40	
Interest Earned	468.80	
Miscellaneous Credit	70.00	
TOTAL REVENUES	<u>112,750.07</u>	
TOTAL REVENUES AND BALANCE		<u>\$334,205.28</u>
EXPENDITURES	153,466.82	
TOTAL EXPENDITURES	153,466.82	
BALANCE, December 31, 2011	<u>180,738.46</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$334,205.28</u>

2011
COUNTY OF ELK
District Court 59-3-02
District Justice George King

CNB Checking 0083814019

BALANCE, December 31, 2010 16,920.21

REVENUES

Collections	337,395.45
Voided Checks	<u>454.82</u>

TOTAL REVENUES 337,850.27

TOTAL REVENUES AND BALANCE \$354,770.48

EXPENDITURES

Pennsylvania Department of Revenue	224,779.40
County of Elk	45,610.75
Municipalities	33,457.34
School Districts	6,164.26
Restitution	8,612.94
Collateral	19,885.17
Server Cost	<u>5,091.83</u>

TOTAL EXPENDITURES 343,601.69

BALANCE, December 31, 2011 11,168.79

TOTAL EXPENDITURES AND BALANCE \$354,770.48

2011
COUNTY OF ELK
District Court 59-3-03
District Justice Donald Wilhelm
COUNTY NATIONAL BANK 0007013741

BALANCE, December 31, 2010 12,133.73

REVENUES

Collections	278,522.99
Voided Checks	735.66

TOTAL REVENUES 279,258.65

TOTAL REVENUES AND BALANCE \$291,392.38

EXPENDITURES

Commonwealth of Pennsylvania	175,107.80	
County of Elk	44,293.68	
		219,401.48

Municipalities	22,683.78	
School District	219.38	
Restitution	5,136.32	
Collateral	26,093.76	
Server Cost	5,846.96	
Bail	0.00	
Clerk of Courts	3,500.00	
Bank Fees	10.37	
Miscellaneous	68.76	
		63,559.33
		282,960.81

TOTAL EXPENDITURES

BALANCE, December 31, 2011 8,431.57

TOTAL EXPENDITURES AND BALANCE \$291,392.38

2011
COUNTY OF ELK
Prothonotary Account
CNB Now Checking 0087982721

BALANCE, December 31, 2010 1,106.19

REVENUES

Daily Receipts	94,062.70
Probation and Parole Department	5,482.17
Domestic Relations Department	3,505.50
Interest Transferred from Escrow	18.91
Interest Earned	9.66
Child Support - PA Scdu	72.99
IRS Direct Deposit	945.00

TOTAL REVENUES 104,096.93

TOTAL REVENUES AND BALANCE \$105,203.12

EXPENDITURES

Pennsylvania Department of Revenue	
Fines, Costs, etc.	19,611.56
Writs, etc.	0.00
Administrative Office of Pennsylvania	
Courts--Act 119	377.60
Refunds	3,694.00
Automation Funding	4,718.00
Net Collections to County of Elk	75,403.86
Check Printing Fee & Bank Charges	104.57
Sheriff Services	150.00
Appeal Filing Fee	0.00
Wage Attachment	950.00

TOTAL EXPENDITURES 105,009.59

BALANCE, December 31, 2011 193.53

TOTAL EXPENDITURES AND BALANCE \$105,203.12

2011
COUNTY OF ELK
Prothonotary Automation Fund
NORTHWEST SAVINGS BANK 1081006593

BALANCE, December 31, 2010	18,667.43	
REVENUES		
Collections	5,997.53	
Interest Earned	40.28	
TOTAL REVENUES	<u>6,037.81</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$24,705.24</u></u>
EXPENDITURES		
Office Equipment	12,951.76	
TOTAL EXPENDITURES	12,951.76	
BALANCE, December 31, 2011	<u>11,753.48</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$24,705.24</u></u>

2011
COUNTY OF ELK
Prothonotary Escrow Account
NATIONAL CITY BANK Checking 22007959

BALANCE, December 31, 2010		9,914.81	
REVENUES			
Interest Earned	19.49		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	20,000.00		
TOTAL REVENUES		<u>20,019.49</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$29,934.30</u></u>
EXPENDITURES			
Interest Transferred to Prothonotary Account	18.91		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	5,000.00		
TOTAL EXPENDITURES		<u>5,018.91</u>	
BALANCE, December 31, 2011		<u>24,915.39</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$29,934.30</u></u>

2011
COUNTY OF ELK
Recorder of Deeds
NORTHWEST SAVINGS BANK 084036524

BALANCE, December 31, 2010		0.00
REVENUE		
Collections	877,598.94	
TOTAL REVENUES		<u>877,598.94</u>
TOTAL REVENUES AND BALANCE		<u><u>\$877,598.94</u></u>
EXPENDITURES		
Local and School Realty Transfer Tax	498,951.62	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	91,673.78	
County of Elk	225,387.79	
County Record Improvement Fund	8,902.00	
Recorder of Deeds Record Improvement		
Fund	13,353.00	
Elk County Affordable Housing Fund	26,390.00	
Commonwealth of Pennsylvania	92.00	
Recorders Automation and Technology		
Fund	12,762.00	
Bank Charges & Adjustments	<u>86.75</u>	
TOTAL EXPENDITURES		877,598.94
BALANCE, December 31, 2011		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$877,598.94</u></u>

2011
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
NORTHWEST SAVINGS BANK Savings 08-01-10030

BALANCE, December 31, 2010	8,488.38	
REVENUES		
Collections	13,188.00	
Interest Earned	<u>12.79</u>	
TOTAL REVENUES		<u>13,200.79</u>
TOTAL REVENUES AND BALANCE		<u><u>\$21,689.17</u></u>
EXPENDITURES		
Supplies Purchased	18,189.85	
TOTAL EXPENDITURES		<u>18,189.85</u>
BALANCE, December 31, 2011		<u>3,499.32</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$21,689.17</u></u>

2011
COUNTY OF ELK
Recorder of Deeds Automation & Technology Fund

NORTHWEST SAVINGS BANK Savings 1081027409

Opened October 4, 2007

BALANCE, December 31, 2010 24,339.41

REVENUES

Collections of the Recorder of Deeds	12,600.00
Interest Earned	71.07
Automation & Technology Collections	583,118.25

TOTAL REVENUES 595,789.32

TOTAL REVENUES AND BALANCE \$620,128.73

EXPENDITURES

Checks Payable to Elk County	225,387.79
Other Expenses	344,968.46
Recorder's Automation & Technology Fund	12,762.00

TOTAL EXPENDITURES 583,118.25

BALANCE, December 31, 2011 37,010.48

TOTAL EXPENDITURES AND BALANCE \$620,128.73

2011
COUNTY OF ELK
Register of Wills and Clerk of Orphans Court
NORTHWEST SAVINGS BANK 084200567

BALANCE, December 31, 2010		0.00
REVENUES		
Collections	62,429.83	
TOTAL REVENUES		<u>62,429.83</u>
TOTAL REVENUES AND BALANCE		<u><u>\$62,429.83</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue		
County of Elk General Fund	7,623.50	
Register of Wills	41,575.20	
Orphans Court	12,982.88	
Adoption Council	225.00	
Delux Check Charge	23.25	
	62,429.83	
TOTAL EXPENDITURES		62,429.83
BALANCE, December 31, 2011		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$62,429.83</u></u>

2011
COUNTY OF ELK
Sheriff's Office Account

NATIONAL CITY BANK Checking 411008193
Northwest Savings Bank Checking 1086020094

BALANCE, December 31, 2010 55,931.77

REVENUES

Writs, etc.	265,898.89
Civil Papers	30,141.84
Gun Permits	24,545.00
Interest Earned	\$73.58
Licenses to Sell Firearms	513.00
Licenses to Buy and Sell Precious Metals	400.00
Child Identification Cards	10.00
Miscellaneous	15.10
Stop Payment Credit	51.75

TOTAL REVENUES 321,649.16

TOTAL REVENUES AND BALANCE \$377,580.93

EXPENDITURES

County of Elk	77,754.82
Refunds, Writs, etc.	104,760.46
Tax Collectors	18,554.19
Tax Claim Bureau	55,229.09
Register and Recorder	1,216.00
Prothonotary	3,439.50
DSTA Account	13,590.00
Advertising Costs	37,262.40
License To Carry Modernization Account	1,785.00
Firearms License Validation System	1,130.00
Surcharge Account	9,405.00
Notary	2,208.75
Miscellaneous Charges	1,014.73

TOTAL EXPENDITURES 327,349.94

BALANCE, December 31, 2011 50,230.99

TOTAL EXPENDITURES AND BALANCE \$377,580.93

2011
COUNTY OF ELK
Sheriff's License To Carry Modernization Escrow Account
Northwest Savings Bank 1086020110

BALANCE, December 31, 2010	1,290.01	
REVENUES		
Bank Deposits	1,785.00	
TOTAL REVENUES	<u>1,785.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$3,075.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	3,075.00	
TOTAL EXPENDITURES	3,075.00	
BALANCE, December 31, 2011	<u>0.01</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$3,075.01</u></u>

2011
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow
Northwest Saving Bank Checking 1086020102

BALANCE, December 31, 2010	258.01	
REVENUES		
Bank Deposits	1,130.00	
TOTAL REVENUES	<u>1,130.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$1,388.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	932.00	
TOTAL EXPENDITURES	932.00	
BALANCE, December 31, 2011	<u>456.01</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,388.01</u></u>

2011
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account

Northwest Savings Bank 1081030882

BALANCE, December 31, 2010	4,489.36	
REVENUES		
Deposits from Sheriff's Office Account	13,590.00	
Interest	8.96	
TOTAL REVENUES	<u>13,598.96</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$18,088.32</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	14,780.00	
TOTAL EXPENDITURES	14,780.00	
BALANCE, December 31, 2011	<u>3,308.32</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$18,088.32</u></u>

2011
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 10860264448

BALANCE, December 31, 2010	9,747.83	
REVENUES		
Tax Claim	9,405.00	
Interest Earned	11.33	
TOTAL REVENUES	<u>9,416.33</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$19,164.16</u></u>
EXPENDITURES		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2011	<u>19,164.16</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$19,164.16</u></u>

2011
COUNTY OF ELK
Treasurer--Agent for Licenses
County National Bank 0002383867

BALANCE, December 31, 2010

970.90

REVENUES

Dog Licenses	31,178.58	
Hunting License Sales	77,454.60	
Fishing License Sales	10,409.00	
Small Game of Chance Licenses	9,965.00	
Bingo Licenses	2,480.00	
Sporting Pistol Permits	273.00	
Boat Registration, Temporary Tags	1,923.76	
Duck Stamps	592.00	
Check and Deposit Slips	(87.04)	
Postage	2.05	
		134,190.95

TOTAL REVENUES

TOTAL REVENUES AND BALANCE

\$135,161.85

EXPENDITURES

Paid to Elk County		
Dog Licenses	5,048.92	
Hunting License Commission	8,879.00	
Fishing License Commission	575.00	
Small Game of Chance Licenses	9,965.00	
Bingo License	2,480.00	
Sporting Pistol Permits	273.00	
Boat Registration, Temporary Tags	198.00	
Duck Stamps	37.00	
Check and Deposit Slips	(87.04)	
Postage	2.05	
		27,370.93

Paid to State		
Department of Agriculture	26,352.00	
Electronic Transfer from Internet	68,544.80	
Hunting License Sales		
Electronic Transfer from Internet	9,816.30	
Fishing License Sales		
Amplex Duck Stamps	735.00	
Boat Registration, Temporary Tags	1,725.76	
		107,173.86

TOTAL EXPENDITURES

134,544.79

BALANCE, December 31, 2011

617.06

TOTAL EXPENDITURES AND BALANCE

\$135,161.85

2011
COUNTY OF ELK
Adoption Counseling Fee Account
CNB Prime Money Fund 0083940434

BALANCE, December 31, 2010		\$4,838.58
REVENUES		
Counseling Fees from Recorder of Deeds	150.00	
Interest Earned	11.08	
TOTAL REVENUES		<u>161.08</u>
TOTAL REVENUES AND BALANCE		<u><u>\$4,999.66</u></u>
EXPENDITURES	0.00	
BALANCE, December 31, 2011		<u>4,999.66</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$4,999.66</u></u>

2011
COUNTY OF ELK
Cooperative Extension Service
PNC Bank 6351164653

BALANCE, December 31, 2010	981.89	
REVENUES		
County of Elk--Appropriations	36,961.00	
Transferred from PSCE Program		
TOTAL REVENUES	<u>36,961.00</u>	
TOTAL REVENUES AND BALANCE		<u>\$37,942.89</u>
EXPENDITURES		
Personal Services	15,448.70	
Travel	1,777.27	
Office Supplies	1,694.48	
Equipment Service Contracts and Leases	4,712.50	
Extension Board	1,632.20	
Miscellaneous	0.00	
Staff Professional Development	30.47	
PSCE Elk Co. Program Funds	375.71	
TOTAL EXPENDITURES	25,671.33	
BALANCE, December 31, 2011	<u>12,271.56</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$37,942.89</u>

2011
COUNTY OF ELK
Dirt and Gravel Road Program
NORTHWEST SAVINGS BANK 084051838

BALANCE, December 31, 2010		\$97,055.17	
REVENUES			
Commonwealth Of PA--DEP	25,000.00		
Interest Earned	74.87		
TOTAL REVENUES		<u>25,074.87</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$122,130.04</u></u>
EXPENDITURES			
Elk Co. Conservation District	11,913.44		
Jones Township	30,452.50		
TOTAL EXPENDITURES		42,365.94	
BALANCE, December 31, 2011		<u>79,764.10</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$122,130.04</u></u>

2011
COUNTY OF ELK
Prisoners' Incentive Account
NORTHWEST SAVINGS BANK Checking 08400031459

BALANCE, December 31, 2010 10,496.67

REVENUES

T-Netix, Inc.--Commission	4,204.03
Transfer from Prison Inmate Fund--Commissary	34,915.37
Prison Inmate Fund--T-Netix Phone Cards	18,023.32
Interest	11.88
Reimbursements under \$2.00	25.76
Miscellaneous	14.37

TOTAL REVENUES 57,194.73

TOTAL REVENUES AND BALANCE \$67,691.40

EXPENDITURES

Commissary Supplies	37,814.35
Prison Inmate Account Payroll	850.47
Commissary Postage Stamps	554.19
Inmate Supplies and Equipment	4,127.78
Phone Cards	11,620.00
Television	1,123.81
Magazine and Newspaper Subscriptions	1,463.79
Maintenance	285.00
Miscellaneous	100.00

TOTAL EXPENDITURES 57,939.39

BALANCE, December 31, 2011 9,752.01

TOTAL EXPENDITURES AND BALANCE \$67,691.40

2011
COUNTY OF ELK
Probation and Parole Department

NATIONAL CITY BANK 0022018014
PNC Bank 63-5116-5533

BALANCE, December 31, 2010 85,107.34

REVENUES

Collections from Clients & Escrow			
Money		461,045.17	
TOTAL REVENUES			<u>461,045.17</u>

TOTAL REVENUES AND BALANCES	<u><u>546,152.51</u></u>
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EXPENDITURES

Restitution		68,923.61	
Act 198 Substance Abuse		7,350.54	
Elk County DUI		348.44	
Elk County Prothonotary Automation		1,279.53	
Elk County Prothonotary		5,159.92	
Elk County Sheriff		2,814.85	
Elk County		165,174.86	
Elk County Act 35 Supervision Fee		37,834.15	
Miscellaneous and Municipal Fines		13,231.15	
Nelson Behavioral, C.R.N., Driver Education			
Phase II Drug and Alcohol		1,222.89	
Escheated checks		2,988.77	
State Costs, Fines & Judgements		150,558.00	
Check printing		398.63	
NSF		1,613.48	
Escrow		6,950.72	
Refunds		36,493.72	
TOTAL EXPENDITURES			502,343.26

BALANCE, December 31, 2011	<u>43,809.25</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>546,152.51</u></u>
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2011
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
National City Bank 984728263
Opened 1/13/07

Beginning Balance	5,576.50	
REVENUES		
Collections from Clients	1,264.27	
TOTAL REVENUES	<u>1,264.27</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$6,840.77</u></u>
EXPENDITURES		
Payments to Clients	564.98	
TOTAL EXPENDITURES	564.98	
BALANCE, December 31, 2011	<u>6,275.79</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,840.77</u></u>

2011
COUNTY OF ELK
Soil and Water Conservation

CNB Checking 0087220593
NORTHWEST SAVINGS BANK 08019017

BALANCES, December 31, 2010

CNB Checking Account	9,608.11	
Northwest Savings Passbook Account	1,575.84	
TOTAL BALANCE		11,183.95

REVENUES

State Grants and Reimbursements	62,566.60	
County of Elk Appropriations	24,750.00	
ECCD Reimburse	13,959.82	
Miscellaneous reimbursements	20,514.08	
E & S Permit Fees	22,344.55	
Clean water Fund--Permit Fees	7,001.78	
Interest Earned	15.16	

TOTAL REVENUES		<u>151,151.99</u>
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TOTAL REVENUES AND BALANCE		<u><u>\$162,335.94</u></u>
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EXPENDITURES

Salaries, Benefits, and Payroll Taxes	99,206.71	
District Travel Expenses	7,260.09	
Dues	100.00	
Contracted Services	3,733.38	
Supplies	7,198.31	
Training	165.00	
Miscellaneous Expenses	3,355.38	
Audit Expenses	2,200.00	
Advertising	1,203.96	
County of Elk	12,690.09	

TOTAL EXPENDITURES		137,112.92
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BALANCES, December 31, 2011

CNB Checking Account	16,630.24	
Northwest Savings Passbook Account	8,592.78	

TOTAL BALANCE		<u>25,223.02</u>
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TOTAL EXPENDITURES AND BALANCE		<u><u>\$162,335.94</u></u>
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2011 COUNTY OF ELK Tax Statement

ASSESSED VALUATION

Real Estate	\$513,046,479.00	
Occupation	<u>1,728,735.00</u>	
Total Assessed Valuation		\$514,775,214.00
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		21,122

TAX RATES

General County Purposes	12.65 Mills	
Debt Purposes	<u>1.0 Mills</u>	
Total County Tax Rate Millage		13.65 Mills
County Per Capita Tax		\$5.00

CURRENT TAX LEVY

General Fund		
Real Estate	\$6,487,361.82	
Mineral Rights	<u>2,705.72</u>	\$6,490,067.54
Debt Fund		
Real Estate	\$512,833.06	
Mineral Rights	<u>215.51</u>	513,048.57
Per Capita		<u>105,610.00</u>
Total Current Tax Levy		\$7,108,726.11

(Continued)

2011 COUNTY OF ELK Tax Statement (Continued)

TAXES COLLECTED

Real Estate

Current	\$5,992,155.00
Previous	8,636.66
Prior	0.00
Tax Claim Bureau	<u>772,216.29</u>

Total Real Estate Collected	\$6,773,007.95
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Debt

Current	\$473,683.33
Previous	682.64
Prior	0.00
Tax Claim Bureau	<u>76.21</u>

Total Debt Collected	\$474,442.18
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Per Capita

Current	\$88,173.20
Previous	1,265.00
Prior	<u>159.50</u>

Total Per Capita Collected	\$89,597.70
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Total Taxes Collected in 2011	\$7,337,047.83
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TAXES OUTSTANDING

Real Estate	\$419,994.85
Debt	33,221.48
Per Capita	<u>38,775.17</u>

Total Taxes Outstanding at End of 2011	\$491,991.50
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2011
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2011

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2011	118,535.36	9,374.19	636.70
		2010			
		2009			
FOX TOWNSHIP	Swanson, Vondalee	2011	704,830.04	55,717.66	9,886.30
		2010			93.50
		2009			
HIGHLAND TOWNSHIP	Moran, Samuel	2011	91,522.92	7,234.96	1,131.40
		2010			
		2009			
HORTON TOWNSHIP	Woodward, Emma	2011	223,145.94	17,640.08	4,106.50
		2010			44.00
		2009			
JAY TOWNSHIP	Allegretto, James	2011	334,213.08	26,419.71	3,693.60
		2010			
		2009			
JONES TOWNSHIP	Haight, Joseph	2011	340,433.73	26,911.37	4,938.30
		2010			352.00
		2009			159.50
MILLSTONE TOWNSHIP	Clark, Gale	2011	49,901.89	3,944.62	240.90
		2010			
		2009			
RIDGWAY TOWNSHIP	Clark, Gale	2011	515,162.42	40,723.75	7,595.70
		2010			451.00
		2009			
SPRING CREEK TOWNSHIP	Olson, Curtis	2011	78,216.17	6,180.12	741.90
		2010			\$60.50
		2009			
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2011	347,904.07	27,501.88	6,033.00
		2011	997.38	78.84	214.50
		2010			
RIDGWAY BOROUGH	Mader Jr, Keith In Lieu of Taxes	2011	588,470.68	46,518.78	10,448.00
		2011	7,639.28	603.80	
		2010			
CITY OF SAINT MARYS	Bloam, Charles	2011	2,599,818.70	205,516.21	38,720.90
		2010			49.50
		2009			
TOTAL TAXES COLLECTED			\$6,000,791.66	\$474,365.97	\$89,597.70

2011
COUNTY OF ELK
Tax Collectors' Account (Continued)
County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2011	9,417.59	740.68	80.00
		2010			10.00
		2009			20.00
FOX TOWNSHIP	Swanson, Vondalee	2011	46,972.80	3713.30	1,760.00
		2010			2,075.00
		2009			2,140.00
HIGHLAND TOWNSHIP	Moran, Samuel	2011	17,126.68	1,353.88	300.00
		2010			415.00
		2009			380.00
HORTON TOWNSHIP	Woodward, Emma	2011	16,434.69	1,299.18	425.00
		2010			305.00
		2009			340.00
JAY TOWNSHIP	Allegretto, James	2011	30,416.56	2,415.88	3,195.00
		2010			1,171.67
		2009			775.00
JONES TOWNSHIP	Haight, Joseph	2011	22,360.04	1,767.58	480.00
		2010			270.00
		2009			250.00
			142,728.36	11,290.50	14,391.67

(Continued to Next Page)

2011
COUNTY OF ELK
Tax Collectors' Account (Continued)
County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
MILLSTONE TOWNSHIP	Clark, Gale	2011	2,453.43	196.09	30.00
		2010			20.00
		2009			25.00
RIDGWAY TOWNSHIP	Clark, Gale	2011	40,965.15	3,238.33	1,040.00
		2010			625.00
		2009			685.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2011	5,591.28	444.42	75.00
		2010			85.00
		2009			150.00
JOHNSONBURG BOROUGH	Destephano, Trina	2011	36,029.10	2,848.14	1,640.00
		2010			1,010.00
		2009			2,190.00
RIDGWAY BOROUGH	Mader Jr, Keith	2011	54,233.42	4,295.42	3,650.00
		2010			3,785.00
		2009			3,675.00
CITY OF SAINT MARYS	Bloam III, Charles	2011	137,994.11	10,908.58	1,790.00
		2010			1,830.50
		2009			2,078.00
TOTAL TAXES OUTSTANDING			419,994.85	33,221.48	38,775.17

2011
COUNTY OF ELK
Tax Collectors' Summary

COUNTY TAXES COLLECTED IN 2011			
Year	General Fund	Debt Fund	Per Capita
2011	\$6,000,791.66	\$474,365.97	\$88,173.20
2010			1,265.00
2009			159.50
TOTALS	<u>\$6,000,791.66</u>	<u>\$474,365.97</u>	<u>\$89,597.70</u>

COUNTY TAXES OUTSTANDING AT YEAR END 2011			
Year	General Fund	Debt Fund	Per Capita
2011	\$419,994.85	\$33,221.48	\$14,465.00
2010			11,602.17
2009			12,708.00
TOTALS	<u>\$419,994.85</u>	<u>\$33,221.48</u>	<u>\$38,775.17</u>

This audit was performed with the information provided to our office by the Commissioners office. To the best of our knowledge, we have all the receipts including the receipts that were not recorded in the Tax Collectors' book.

2011
COUNTY OF ELK
Tax Claim Bureau Fund
 CNB Cash Management Checking 0087228844
 CNB Sweep 87-2288-44-4

OFFICE BALANCE, December 31, 2010 77,732.14

REVENUES

Delinquent Taxes-Face plus Penalty	2,526,793.35
Judicial Sales	294,972.80
Credit Card Sales	6,069.51
Repository Sales	784.00
Interest Earned	1,926.92
Lien Certifications	1,651.00
Close Sweep Account	10,000.00

TOTAL REVENUES

2,842,197.58

TOTAL REVENUES AND BALANCE

\$2,919,929.72

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk--General Fund	772,216.29
County of Elk--Debt Fund	76.21
Boroughs	128,918.78
City of St. Marys	190,643.65
Townships	93,543.45
School Districts	1,233,257.72
Judicial Sales	126,216.83
Surplus Money	35,492.37
Filing Fees	462.75
State Transfer Tax	15,185.19
Local Transfer Tax	17,231.19
Embezzlement Refunds	3,858.68
Miscellaneous Refunds	733.60
NSF Charges	6,695.18

2,624,531.89

TOTAL EXPENDITURES

Balance, December 31, 2011

295,397.83

TOTAL EXPENDITURES AND BALANCE

\$2,919,929.72

2011
COUNTY OF ELK
Contingent Liability
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds
-----Series of 2010

RENOVATION OF ELK HAVEN NURSING HOME AND
CONSTRUCTION OF SILVER CREEK TERRACE
ORIGINALLY FUNDED BY A \$4,765,000 SERIES OF 1994 BOND ISSUE
WHICH WAS REFINANCED AS A \$4,495,000 SERIES OF 1997 BOND ISSUE
THEN AGAIN WAS REFINANCED AS A \$4,315,000 SERIES OF 2002 BOND ISSUE
THIS WAS AGAIN REFINANCED AS A \$2,345,000.00 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 intentions 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. As of December 31, 2011, the Authority has made all scheduled payments of interest on the bond issue of 2002. 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.

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.

2011
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

\$2,345,000.00

\$251,545.52 \$2,596,545.52 \$2,596,545.52

2011
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					0.00	
2013					0.00	
2014					0.00	
2015					0.00	
2016					0.00	
2017					0.00	
2018					0.00	
2019					0.00	

2011
COUNTY OF ELK
Contingent Liability
North Central Pennsylvania Regional Planning Commission's
General Revenue Bonds Refunding Series of 2007

ACQUISITION OF LEASED FACILITIES,
ITEC TRAINING AND
PURCHASE OF CAPITAL EQUIPMENT
WHICH WAS REFINANCED AS A \$1,915,000.00 Bond Series of 2007

On October 15, 2007, the North Central Pennsylvania Regional Planning Commission incurred a \$1,915,000.00, Series of 2007, Guaranteed Revenue Bond Issue obligation. The purpose of the bond issue was to provide sufficient funds for the acquisition of the leased facilities occupied by the Commission.

To enhance the marketability of the bond issue, the Pennsylvania Finance Authority requested that the County of Elk, in conjunction with the Counties of Jefferson and Cameron, enter into guaranty agreements in which Elk County would guarantee 47.5%, Jefferson County 47.5% and Cameron County 5% of the principal, interest, and premium (if any) should the Commission become delinquent in making any scheduled debt service payment.

Each county entered into such a guaranty agreement, and thus acquired a contingent liability for its proportionate share against its full faith, credit, and taxing power on the \$1,915,000.00, Series of 2007, Bond Issue of the North Central Pennsylvania Regional Planning Commission. By providing the Guaranty, the County of Elk has incurred lease rental debt pursuant to the Local Government Unit Debt Act. As of May 31, 2011, the Commission made the scheduled payment of interest on the bond issue. On August 9, 2011 the County of Elk purchased the ITEC building from North Central Pennsylvania Regional Planning Commission for the amount of \$1,489,086.35. This account is now closed.

2011
COUNTY OF ELK
Contingent Liability Debt Service Schedule
North Central Pennsylvania Regional Planning Commission's
Guaranteed Revenue Bonds--Series of 2007

Principal: \$1,915,000.00

Due: November 1, as shown below

Dated: October 15, 2007

Denominations: Integral multiples of \$5,000

Interest Payable: May 1 and November 1

First Interest Payment: May 1, 2008

Payment Date	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
November 1, 2007				\$0.00	\$0.00
May 1, 2008			42,058.33	42,058.33	
November 1, 2008	\$5,000.00	3.50%	38,625.00	43,625.00	85,683.33
May 1, 2009			38,537.50	38,537.50	
November 1, 2009	20,000.00	3.50%	38,537.50	58,537.50	97,075.00
May 1, 2010			38,187.50	38,187.50	
November 1, 2010	75,000.00	3.50%	38,187.50	113,187.50	151,375.00
May 1, 2011			36,875.00	36,875.00	

The May 2011 interest payment was made by North Central Pennsylvania Regional Planning Commission.
On August 9, 2011 The County of Elk purchased the ITEC building from North Central in the amount of \$1,489,086.35.

2011
COUNTY OF ELK
Contingent Liability Repayment History
North Central Pennsylvania Regional Planning Commission's
Guaranteed Revenue Bonds--Series of 2007

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2007		\$0.00	\$0.00	\$0.00	\$0.00	\$1,915,000.00
2008	80,683.33	80,683.33	5,000.00	5,000.00	85,683.33	1,910,000.00
2009	77,075.00	157,758.33	20,000.00	25,000.00	97,075.00	1,890,000.00
2010	76,375.00	234,133.33	75,000.00	100,000.00	151,375.00	1,815,000.00
2011		234,133.33		100,000.00	0.00	1,815,000.00

The County of Elk purchased the ITEC building from North Central Pennsylvania Regional Planning Commission on August 9, 2011 and this account is now closed.

2011 Elk County Assessment Office

												Grand
Books	S&H	Sales Tax	Total	Maps / Copies	C/G	Letters	Data	Appeal	Labels	Misc	Total	Total
122.50	4.00	7.35	133.85	595.50			33.25		73.00		701.75	835.60
157.50	16.00	9.45	182.95	433.75		60.00	2,694.55	25.00			3,213.30	3,396.25
35.00		2.10	37.10	561.5	54.75	50.00	212.00				878.25	915.35
17.50		1.05	18.55	382.75	50.00		12.60			45.00	490.35	508.90
157.50	16.00	9.45	182.95	560.25		30.00	14.30				604.55	787.50
105.00		6.30	111.30	807.25		50.00		50.00			907.25	1,018.55
70.00	4.00	4.20	78.20	584.25			1,230.10	100.00			1,914.35	1,992.55
280.00	12.00	16.80	308.80	764.25		50.00	2,468.50	1,150.00			4,432.75	4,741.55
70.00		4.20	74.20	561.95			115.00	400.00			1,076.95	1,151.15
35.00	4.00	2.10	41.10	904.75		10.00	254.73				1,169.48	1,210.58
105.00		6.30	111.30	359.00		40.00		25.00			424.00	535.30
17.50		1.05	18.55	557.85	50.00	10.00		50.00			667.85	686.40
1,172.50	56.00	70.35	1,298.85	7,073.05	154.75	300.00	7,035.03	1,800.00	73.00	45.00	16,480.83	17,779.68

2011
COUNTY OF ELK
Growing Greener Projects

Northwest Savings Bank Account # 1086019732

BALANCE, December 31, 2010		66,980.84	
REVENUES			
Elk Co. Soil & Water	200,000.00		
Elk Conservation District	70,258.46		
Interest	361.16		
TOTAL REVENUES		<u>270,619.62</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$337,600.46</u></u>
EXPENDITURES			
Elk Conservation District	134,442.37		
Conservation Natural Resources Grant Fund	125,000.00		
West Creek Wetlands Learning Center	4,730.00		
TOTAL EXPENDITURES		264,172.37	
BALANCE, December 31, 2011		<u>73,428.09</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$337,600.46</u></u>

2011
COUNTY OF ELK
CHAMBER FAÇADE
CNB 6141865

BALANCE, April 12 , 2011

\$0.00

REVENUES

Marienstadt Corporation

24,750.00

TOTAL REVENUES

24,750.00

TOTAL REVENUES AND BALANCE

\$24,750.00

EXPENDITURES

Daghir Construction

24,750.00

TOTAL EXPENDITURES

24,750.00

BALANCE, August 31, 2011

Acct. Closed

0.00

TOTAL EXPENDITURES AND BALANCE

\$24,750.00

2011
COUNTY OF ELK
County Wide Zoning
CNB Bank 0006142004

BALANCE, October 01, 2011		\$0.00
REVENUES		
Jones Twp.	1,000.00	
Interest	0.02	
TOTAL REVENUES	<u>1,000.02</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$1,000.02</u></u>
EXPENDITURES		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2011	<u>1,000.02</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,000.02</u></u>

2011
COUNTY OF ELK
H.P.R.P.--310

Northwest Savings Bank 1086020151

BALANCE, December 31, 2010 \$0.00

REVENUES

Financial Assistance	22,000.00
Relocation/Stabilization	34,791.40
Date Collection & Evaluation	2,311.80
Administration	1,862.80
Miscellaneous Credit	31.00

TOTAL REVENUES	<u>60,997.00</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$60,997.00</u></u>
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EXPENDITURES

Financial Assistance	22,000.00
Relocation/Stabilization	34,791.40
Date Collection & Evaluation	2,311.80
Administration	1,862.80
Miscellaneous Debit	31.00

TOTAL EXPENDITURES	60,997.00
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BALANCE, December 31, 2011	<u>0.00</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$60,997.00</u></u>
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2011
COUNTY OF ELK
Gas Task Force Fund
CNB 6108716

Beginning Balance		6,000.00	
Revenues			
Community Education Council	3,000.00		
		<u>3,000.00</u>	
TOTAL REVENUES			
TOTAL REVENUES AND BALANCE			<u><u>\$9,000.00</u></u>
EXPENDITURES			
Seminars	155.75		
Advertising	733.00		
Supplies	335.58		
		<u>1,224.33</u>	
TOTAL EXPENDITURES			
BALANCE, December 31, 2011		<u>7,775.67</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$9,000.00</u></u>

2011

AUDIT FINDINGS

The misfiling of receipts continues to be a serious ongoing problem. A number of receipts and vouchers have been misfiled again this year. We are only allotted so many days to complete our audit and when things are not in the correct file it cuts down on our auditing time. We discussed this with the Chief Clerk.


The Tax Collectors are an issue because all of the Collectors are not on the same program. This creates a huge problem in doing the audit. The same forms should be used by all Tax Collectors.


The new computer program being used by Tax Claim is a concern on how it is dating the checks and balancing the office with the bank. Talked with the Tax Claim office about this and they will get in touch with the company and try to get the system changed to a more uniform way of doing this.

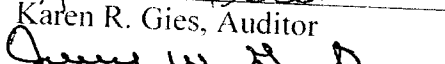
The Sheriff's office has started a new computer program which has already caused some problems on how we conduct their audit.

The Retirement Fund is still a concern due to the fact that Northwest Savings Bank, the holder of this account, could not give us a more itemized statement showing revenue details. The Chief Clerk has been in contact with the bank to get this issue resolved.

All other discrepancies were of minor concern and have been discussed with the departments involved.


Elizabeth A. Mader, Chairperson


Karen R. Gies, Auditor


Jerry W. Goetz, Auditor

2011

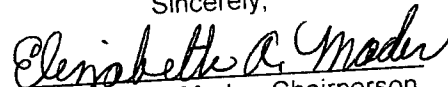
COUNTY OF ELK Auditors' Comments

We would again like to "thank" the elected officials and employees of Elk County for their cooperation during our 2011 audit.

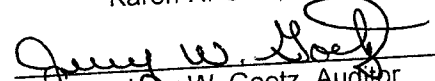
We attempt to have our Auditors' Settlement booklet conform to the single audit prepared by the independent accounting firm of Sharkey Piccirillo Keen & Hanzely LLP. The accounts of the County and its agencies are arranged in a sequence of categories consistent with the audit report guidelines provided by the Department of Community and Economic Development. Terminology consistent with our annual DCED report has been utilized in this settlement.

We are proud of our work and would appreciate hearing your questions and comments concerning our audit. If you have a problem or feel that we can be of help to you, please call us directly or leave a message at the switchboard since our working hours are irregular for the remainder of the calendar year.

Sincerely,


Elizabeth A. Mader, Chairperson


Karen R. Gies, Auditor


Jerry W. Goetz, Auditor