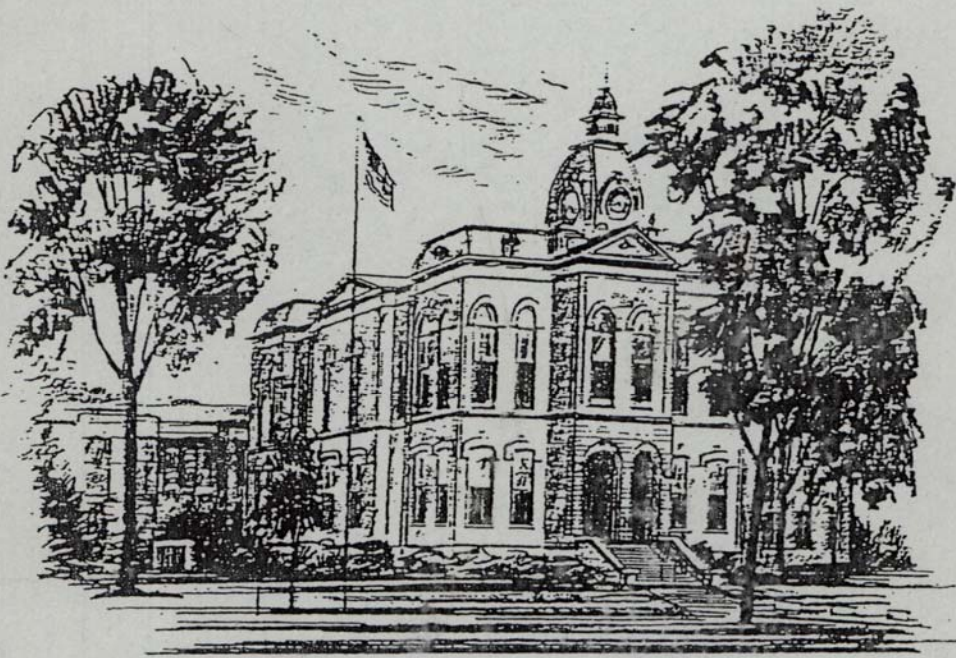


2014 COUNTY OF ELK



AUDITORS' SETTLEMENT

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2014

**COUNTY OF ELK
Elected Officials**

JUDGE—59TH JUDICIAL DISTRICT
Honorable Richard A. Masson

COUNTY COMMISSIONERS
June H. Sorg
Janis E. Kemmer
Dan Freeburg

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

PROTHONOTARY AND CLERK OF COURTS
Susanne Straub Schneider

SHERIFF
Jeffrey Krieg

TREASURER
Peggy B. Schneider

DISTRICT ATTORNEY
Shawn McMahon

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

COUNTY CORONER
Michelle Muccio

DISTRICT JUSTICES
Mark S. Jacob
George A. King

COMMONWEALTH OF PENNSYLVANIA

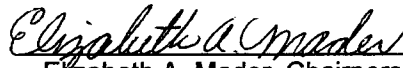
COUNTY OF ELK

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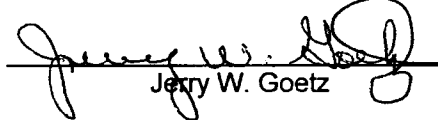
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934,) met in the Office of the Auditors at the Elk County Annex on the first Monday of January, this being the fifth day of January A.D., 2015, 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, 2014.

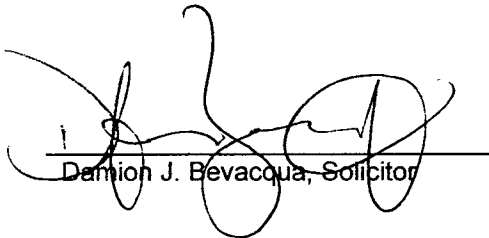
In testimony whereof, we have here unto set our hands and seal this 10th day of June 2015.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)
Elizabeth A. Mader, Chairperson

 (SEAL)
Karen R. Gies

 (SEAL)
Jerry W. Goetz


Damion J. Bevacqua, Solicitor

2014
COUNTY OF ELK
General Fund
Beginning Balance Sheet
December 31, 2014

ASSETS

Cash and Investments		
County National Bank		
Payroll Account	\$497.34	
County National Bank		
Cash Management Checking 2279347	1,942,965.11	
Cash On Hand	500.00	
Cash-Investments	73.69	1,944,036.14
<hr/>		
Other Assets		
Taxes and Accounts Receivable	\$258,185.61	
Due from Other Governments	151,165.53	
Due from Other Funds	247,185.95	656,537.09
<hr/>		
TOTAL ASSETS		\$2,600,573.23

LIABILITIES

Current Liabilities		
Accounts Payable	\$835,612.03	835,612.03
<hr/>		
TOTAL LIABILITIES		\$835,612.03

UNRESERVED FUND BALANCE, December 31, 2014		<u>\$1,764,961.20</u>
--	--	-----------------------

2014 COUNTY OF ELK General Fund Revenues

COUNTY NATIONAL BANK Cash Management Checking 2279347

BALANCE, December 31, 2013 1,764,961.20

REVENUES

TAXES

Real Estate			
311000	Current	\$6,769,441.42	
311100	Previous	9,721.65	
311200	Prior	0.00	6,779,163.07
 Per Capita			
312000	Current	\$88,340.10	
312100	Previous	5,329.50	
312200	Prior	836.00	94,505.60
 Tax Claim			
313000	Delinquent Real Estate	\$761,140.93	761,140.93
TOTAL TAXES			\$7,634,809.60

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	1,519.31	
05402	Probation and Parole	87,878.93	
05404	Admin. and Operation of Courts	62,546.11	
05406	Pa. Emergency Mgt. Agency	48,118.00	
05411	Intermediate Punishment Grant	-	
05421	Victims Juvenile Off Hours Program	57,375.00	
05423	Probation-TANF (Federal)	2,400.00	
05428	SSN Act Public Law 106-	400.00	
05429	Grant -Juv Inhancement Account AB	8,484.04	
05430	State Reimbursement of District Attorney	111,976.15	
05516	Grants	12,500.00	
05517	Vital Statistics Improvement	3,008.89	
06355	Reimbursement of Exp./Prio	-	396,206.43

**2014
COUNTY OF ELK
General Fund
Revenues (Continued)**

REVENUES (Continued from Page 2)

INTERGOVERNMENTAL REVENUES (Continued)

332400	State Entitlements		
05301	State Equalization Tax	0.00	0.00
332500	State Payments in Lieu of Taxes		
5302	DEP/State and National Forest	139,169.35	
05303	State Game Lands	191,633.45	
05305	Public Utility Realty Tax	9,596.11	340,398.91

TOTAL INTERGOVERNMENTAL REVENUES

\$736,605.34

CHARGES FOR SERVICES

340000	General Government--All Others	\$2,508.33	
05599	Hotel Tax Admin Costs	25,636.84	
05600	Treasurer's Office	0.00	
05602	Election/Lables & Tape	0.00	
05603	Voter Registration by Mail/Reimb.	0.00	
05605	Election Filing Fees	25.00	
05606	Street Listings	166,339.47	
05610	Register and Recorder	2,062.31	
05612	Notary Fees	0.00	
05670	Tax Claim Costs/Deeds/Posting	0.00	
05675	Tax Claim Personal Services	0.00	
05680	Tax Claim 5% Commission	-	
05685	Tax Claim Sheriff Service	11,830.25	
05689	Assessment Off(GIS Netwk Info)	0.00	
05690	Assessment Office--Maps, etc.	318.00	
05691	Reimb--Assessment Tax Rolls	2,000.00	
05694	Assessment-Platt Books	17,818.02	
05710	Reimburse CDBG Coordinator	60,069.75	
05711	Reimbursement--Recycling Coordinator Admin Fees	0.00	
05712	CDBG/Admin Fees	24,739.00	
05713	CED-Planning Reimbursement	7,724.40	
05730	Reimbursement--Summer PHEAA	0.00	
05762	Affordable Housing Administrative Fee	0.00	
05764	Reimbursement--Team PA Contract	0.00	
05766	Housing Rehab-Administrative Fees	0.00	
05769	Econ Housing/OHS Consulting	1,105.80	
05775	Planning Orthophotos	3,431.50	
05776	Planning Subdivision Reimbursement	3,160.00	
05777	Creamation	22,864.64	
05778	Reimburse Records Storage Coordinator	40,166.09	
05779	Reimburse GIS Service Salary	72,940.00	464,739.40
05780	Assessment		
342000	General Government--Judicial	\$67,489.60	
06000	Prothonotary Office	70,859.95	
06001	Sheriff	34,437.37	
06020	District Justice--King	43,867.76	
06030	District Justice--Jacob	236,754.52	
06080	Probation and Parole	0.00	
06081	IPP Costs	1,847.15	
06082	Forensic IPP Program Pyt	27,500.00	
06090	Out of County Housing	12,426.72	
06190	Cameron County Reimb/IPP Exp.	2,357.00	497,540.07
06195	Judge Imposed Fines		
344000	Public Safety	\$274,329.82	
00060	Salary Reimbursement 911 Dispatchers	0.00	
06110	Emergency Mgmt. & Comm	0.00	
06295	Contributions/Donations	0.00	274,329.82

TOTAL CHARGES FOR SERVICES

\$1,236,609.29

2014
COUNTY OF ELK
General Fund
Revenues (Continued)

REVENUES (Continued)

MISCELLANEOUS REVENUES

361000	Interest Earned		
	06170 General Fund--Checking	\$7,172.31	
	06171 Tax Claim Bureau	0.00	
	06175 Interest/Inv Mgmt	0.00	7,172.31
367000	Contributions & Donations-Private		
	6290 Sundries	\$0.00	
	6295 Contributions/Donations	0.00	
	TOTAL CONTRIBUTIONS - PRIVATE		0.00
362000	Rents and Royalties		
	06180 BFI Landfill--Superior Waste	\$192,648.24	192,648.24
369000	Other Miscellaneous Revenues		
	06230 County Refunds	0.00	
	06270 PMA Insurance Reimbursement	0.00	
	06280 Property Insurance Reimbursement	30,213.00	
	06290 Sundries	915.39	
	06335 Court Settlement	0.00	
	06355 Reimb. Of Exp./Prior Years	17,353.54	
	06356 Reimb of Exp/Current Yr	0.00	
	06374 PCORP Dividends	58,771.00	
	06375 Reimbursement-Trustee Fees	0.00	
	54022 Blackfly Suppression Program	0.00	
	54029 West Nile Virus Program	12,860.63	120,113.56
	TOTAL MISCELLANEOUS REVENUES		\$319,934.11

OTHER FINANCING SOURCES

391000	6310 Sale of Co. Supplies/Equipment	\$270.19	
	TOTAL PROCEEDS OF GEN FXD ASSETS		270.19
392000	Interfund Operating Transfers		
	06320 Dro Costs Reimbursed	\$63,064.94	
	06340 C&Y Costs Reimbursed	244,001.60	
	06350 Reimb Supervision Fee	32,693.72	
	06369 Reimbursement Conservation District	104,858.48	
	06380 Transfer from or to other funds	0.00	
	41015 Misc-Transfer of County Funds	0.00	\$444,618.74
394000	Refunds Prior Year Expenditures		
	6355 Reimbursement of prior year expenses	430.39	430.39
	TOTAL OTHER FINANCING SOURCES		\$445,319.32
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$10,373,277.66
	TOTAL REVENUES AND BALANCE		\$12,138,238.86

**2014
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES

GENERAL GOVERNMENT

401001	Commissioners			
10001	Salaries	\$161,027.88		
10002	Personal Services	40,172.20		
20000	Supplies	1,681.33		
30000	Other Services	1,383.25		
32000	Contracted Services	41,200.00		
34000	Communications	7,230.12		
36000	Transportation	6,283.97		
40000	Union Representation	180.00		
41000	Miscellaneous	<u>10,637.00</u>		
			\$269,795.75	
401101	Chief Clerk			
10001	Salaries	\$43,266.39		
10002	Personal Services	6,074.91		
20002	Supplies	1.96		
30000	Other Services & Charges	9,734.56		
34000	Communications	131.08		
36000	Transportation	638.32		
41000	Miscellaneous	<u>835.00</u>		
			\$60,682.22	
401201	Registration			
10001	Salaries	\$48,510.02		
10002	Personal Services	7,435.52		
20000	Supplies	2,116.89		
34000	Communications	5,872.56		
36000	Transportation	1,281.30		
40009	Union Representation	240.00		
41000	Miscellaneous	245.00		
70022	Misc/Posts-Pre Employee Physica	<u>0.00</u>		
			\$65,701.29	
401202	Elections			
20000	Supplies	\$24,988.11		
20005	Purchase of Equipment	0.00		
31000	Professional Services	32,521.35		
32000	Contracted Services	13,717.45		
34000	Communications	1,677.60		
38000	Occupancy	<u>2,145.00</u>		
			\$75,049.51	
401302	County Network			
20002	Supplies/Office	\$0.00		
20005	Purchase of Equipment	4,464.97		
32000	Contracted Services	28,788.99		
34000	Communications	<u>468.55</u>		
			\$33,722.51	

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401303	Auditors			
10001	Salaries	\$43,839.15		
10002	Personal Services	4,626.75		
20000	Supplies	119.55		
31000	Professional Services	1,000.00		
34000	Communications	1,396.09		
36000	Transportation	3,047.94		
41000	Miscellaneous	530.00		
				\$54,559.48
401306	Assessment			
10001	Salaries	\$161,601.11		
10002	Personal Services	60,431.44		
20000	Supplies	2,420.34		
20005	Purchase of Equipment	9,711.01		
30000	Kennedy Transfer	3,192.00		
31000	Professional Services	325.00		
32000	Contracted Services	25,376.68		
34000	Communications	2,049.66		
36000	Transportation	2,178.59		
40000	Union Representation	240.00		
41002	Misc-Assoc. Dues/Exps	325.00		
41003	Tax Bills and Postage	3,895.75		
41007	Misc-Training/Registration	1,735.00		
70006	Consultant Clean and Green	0.00		
				\$273,481.58
401307	Tax Collectors			
10001	Commissions-Tax Collectors	\$166,235.73		
10002	Personal Services	12,717.05		
20000	Supplies	264.40		
34000	Communications	2,349.32		
40001	Insur-Bond Premium	4,382.00		
42001	Share Cost-Tax Collector	35,496.16		
				\$221,444.66
401308	Tax Claim Bureau			
10001	Salaries	\$25,977.12		
10002	Personal Services	4,521.87		
20000	Supplies	914.80		
30000	Other Services/Charges	0.00		
31000	Prof-Service Solicitors	0.00		
32000	Contracted Services	0.00		
34000	Communications	27,280.51		
36000	Transportation	0.00		
41000	Miscellaneous	30,045.01		
70022	Misc/Post-Pre Employee Physic	0.00		
				\$88,739.31

2014
COUNTY OF ELK
General Fund
Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401309	Treasurer			
10001	Salaries	\$107,964.04		
10002	Personal Services	36,520.40		
20000	Supplies	614.84		
20003	Repairs of Equipment	0.00		
31000	Professional Services	1,800.00		
32000	Contracted Services	2,674.49		
34000	Communications	654.48		
36000	Transportation	30.88		
40000	Insurance/Union Representation	240.00		
41000	Miscellaneous	550.00		
				\$151,049.13
401402	Purchasing			
20000	Supplies	\$6,052.27		\$6,052.27
401501	Solicitor			
10001	Salaries	\$19,737.64		
10002	Personal Services	1,792.85		
20002	Supplies	2,490.25		
34000	Communications	0.00		
36000	Transportation	551.62		
41000	Miscellaneous	380.00		
				\$24,952.36
401502	Public Defender			
30000	Other Services & Charges	0.00		
31000	Professional Services	\$95,490.76		
32000	Contracted Services	76,784.10		
34000	Comm.- Xeroxing	0.00		
41000	Miscellaneous	500.00		
				\$172,774.86
401503	Recorder of Deeds			
10001	Salaries	\$97,778.10		
10002	Personal Services	32,834.84		
20000	Supplies	804.67		
31000	Professional Services	800.00		
32000	Contracted Services	7,824.72		
34000	Communications	675.77		
36000	Transportation	878.92		
40000	Union Representation	510.00		
41000	Miscellaneous	878.00		
				\$142,985.02

2014 COUNTY OF ELK General Fund

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401504	PHEAA Summer Interns			
10001	Salaries	\$31,022.45		
10002	Personal Services	2,373.24		
10007	Personal Serv-W/C	120.99		\$33,516.68
401505	Record Storage			
10001	Salaries	\$30,465.67		
10002	Personal Services	15,077.76		
20000	Supplies	94.56		
32000	Cont Serv-Consulting	512.37		
34000	Communications	68.68		
36000	Transportation	71.99		
41000	Miscellaneous	-		\$46,291.03
401701	Planning			
10001	Salaries	\$61,716.85		
10002	Personal Services	30,020.25		
20000	Supplies	512.59		
34000	Communications	599.15		
36000	Transportation	577.84		
40000	Union Representation	220.00		
41000	Miscellaneous	612.00		
70000	Misc/Post-Pre Employee Physicals	0.00		\$94,258.68
401702	Data Processing			
10001	Salaries	\$57,262.14		
10002	Personal Services	20,376.64		
20000	Supplies	208.97		
32000	Cont-Serv-Equipment	883.82		
34000	Communications	1,128.54		\$79,860.11
401703	CDBG Coordinator			
10001	Salaries	\$32,051.32		
10002	Personal Services	15,181.97		
20000	Supplies	212.11		
34000	Communications	2,017.04		
36000	Transportation	308.60		
40000	Union Representation	240.00		
41000	Miscellaneous	115.00		\$50,126.04
401704	Courthouse			
10001	Salaries	\$110,999.47		
10002	Personal Services	52,518.31		
20000	Supplies	11,956.32		
20005	Purchase of Equipment	4,735.54		
20070	Maint/Protective Gear	328.92		
31000	Professional Services	2,798.60		
32000	Contracted Services	11,762.02		
34000	Communications	378.12		
36000	Transportation	1,578.92		
38000	Occupancy	39,239.03		
40000	Union Representation	260.00		
70000	Misc/Post-Pre Employee Physicals	0.00		\$236,555.25

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401705	Courthouse Annex			
20000	Supplies	\$8,071.27		
20005	Purchase of Equipment	1,083.06		
32000	Contracted Services	9,518.97		
34000	Communications	181.70		
36000	Transportation	0.00		
38000	Utilities	38,371.01	\$57,226.01	
401706	Central Telephone			
10001	Salaries	\$24,740.04		
10002	Personal Services	6,830.55		
34000	Communications	15,092.55	\$46,663.14	
401707	Postage ,Maintenance & Agreements			
20000	Supplies	\$695.97		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	4,029.89		
34005	Comm-Postage	(1,826.89)	\$2,898.97	
401708	Housing/ EconomicDevelopment			
10001	Salaries	\$32,051.32		
10002	Personal Services	13,699.17		
20000	Supplies	2,243.83		
20005	Purchase of Equipment	0.00		
34000	Communications	173.79		
36000	Transportation	305.04		
40000	Union Representation	240.00		
41000	Miscellaneous	115.00	\$48,828.15	
401709	IT/GIS			
10001	Salaries	\$39,907.94		
10002	Personal Services	15,803.79		
20000	Supplies	502.16		
20005	Purchase of Equipment	348.31		
32000	Contracted Services	400.00		
34000	Communications	132.51		
36000	Transportation	355.32		
41000	Miscellaneous	515.00	\$57,965.03	
401710	Economic Comm Devolpment			
10001	Salaries	\$32,051.32		
10002	Personal Services	15,210.17		
20000	Supplies	290.79		
34000	Communications	135.20		
36000	Transportation	65.66		
41000	Training/Registration	0.00		
42000	Donations/Pass Thru	(1,941.34)		
40009	Union Representation	60.00	\$45,871.80	
TOTAL GENERAL GOVERNMENT				\$259,453.10
				\$2,441,050.84

2014
COUNTY OF ELK
General Fund
Expenditures

JUDICIAL GOVERNMENT

418400	Judge			
10000	Salaries/Personal Services	\$78,984.91		
20000	Supplies & Purchase of Equip	3,088.53		
30000	Services	94,457.00		
41000	Miscellaneous	14,529.41		
70022	Physicals	0.00		
				\$191,059.85
418410	Intermediate Punishment			
10000	Salaries/ Personal Services	\$31,908.05		
20000	Supplies	1,687.00		
30000	Services	3,001.34		
70022	Misc/Post-Pre Employee Physicals	0.00		
				\$36,596.39
418411	IPP Forensic			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
34002	Comm-Telephone	310.60		
36002	Trans-Travel	0.00		
41112	Grant Reimb	0.00		
70022	Misc/Post-Pre Employee Physic	0.00		
				\$310.60
418601	District Justice King			
10000	Salaries & Personal Services	\$82,064.80		
20000	Supplies	4,463.47		
20005	Purchase of Equipment	511.84		
32000	Contracted Services	2,879.84		
34000	Communications	11,454.14		
36000	Trans-Lodging	0.00		
38000	Occupancy	10,587.50		
40000	Insurance Bond Premium	0.00		
				\$111,961.59
418602	District Justice Jacob			
10000	Salaries & Personal Services	\$103,359.03		
20000	Supplies	9,107.54		
20005	Purchase of Equipment	1,064.32		
32000	Contracted Services	5,311.49		
34000	Communications	15,372.30		
36000	Transportation	0.00		
38000	Occupancy	18,329.50		
41000	Miscellaneous Security	468.00		
70022	Misc/Post-Pre Employee Physicals	0.00		
				\$153,012.18
418800	Law Library			
20000	Supplies	\$32,543.54		
31000	Professional Services	660.00		
				\$33,203.54

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418920	Jury Commissioners			
10001	Salaries	\$2,425.08		
10002	Personal Services	167.89		
20000	Supplies	0.00		
34000	Communications	1,094.81		
36000	Transportation	0.00		
41000	Miscellaneous	0.00		\$3,687.78
418930	Coroner			
10001	Salaries	\$28,454.92		
10002	Personal Services	13,163.15		
20002	Supplies	764.03		
31000	Professional Services	8,672.24		
34000	Communications	814.95		
36000	Transportation	5,071.21		
38000	Occupancy	757.17		
41000	Miscellaneous	3,495.32		\$61,192.99
418940	District Attorney			
10001	Salaries	\$225,681.77		
10002	Personal Services	28,541.05		
20000	Supplies	4,171.19		
32000	Contracted Services	10,224.51		
34000	Communications	1,152.35		
36000	Transportation	5,448.50		
40000	Union Representation	750.00		
41000	Miscellaneous	8,549.95		\$284,519.32
418950	Prothonotary			
10001	Salaries	\$126,654.39		
10002	Personal Services	33,987.51		
20000	Supplies	3,119.72		
31000	Professional Services	1,800.00		
32000	Contracted Services	4,600.00		
34000	Communications	2,444.75		
36000	Transportation	1,269.19		
40000	Union Representation	750.00		
41000	Miscellaneous	500.00		
70000	Misc/Post-Pre Employee Physical	0.00		\$175,125.56
418960	Register of Wills			
10001	Salaries	\$29,606.43		
10002	Personal Services	7,260.41		
20000	Supplies	2,307.37		
20005	Purchase of Equipment	69.99		
31000	Professional Services	800.00		
32000	Contracted Services	0.00		
34000	Communications	3,095.74		
36000	Transportation	203.32		
40000	Union Representation	240.00		
41000	Miscellaneous	1,360.60		\$44,943.86

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418970	Sheriff			
10001	Salaries	\$238,830.33		
10002	Personal Services	75,985.68		
20000	Supplies	6,704.22		
20005	Purchase of Equipment	1,248.12		
31000	Professional Services	2,080.00		
32000	Contracted Services	0.00		
34000	Communications	3,111.16		
36000	Transportation	52,381.22		
40000	Union Representation	750.00		
41000	Miscellaneous	999.39		
52000	Community Programs	0.00		
70022	Pre-employment Physicals	0.00	\$382,090.12	
418980	Arbitrators			
31000	Professional Services	\$2,800.00	\$2,800.00	
418990	MH/MR Referee			
10001	Salaries	\$12,598.04		
10002	Personal Services	1,141.28		
31000	Professional Services	390.00	\$14,129.32	
	TOTAL JUDICIAL GOVERNMENT			\$399,019.44
				\$1,494,633.10

PUBLIC SAFETY

423200	Jail			
10001	Salaries	\$1,475,251.99		
10002	Personal Services	493,288.95		
20000	Supplies	19,128.26		
20003	Repairs of Equipment	18,813.67		
20007	Groceries	174,169.98		
20009	Prescriptions	42,933.46		
30000	Other Services & Charges	229.35		
31000	Prof-Services	0.00		
32000	Contracted Services	160,817.77		
32031	Non County Institutions	250,374.56		
34000	Communications	2,858.44		
36000	Transportation	2,684.35		
38000	Occ-Utilities	56,862.59		
40009	Union Representation	3,000.00		
41007	Training	2,725.00		
70022	Pre-employment Physicals	0.00	\$2,703,138.37	

**2014
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

423300	Juvenile Probation			
10000	Salaries & Personal Services	\$227,466.30		
34007	Comm-Xeroxing	0.00		
36001	Trans-Travel	380.00		
41000	Training	240.62		
70000	Juvenile Enhancement Account	13,157.40		
				\$241,244.32
423400	Warden			
10000	Salaries & Personal Services	\$212,308.61		
20000	Supplies	490.08		
20005	Purchase of Equipment	0.00		
34000	Communications	1,543.72		
36000	Transportation	208.97		
41000	Miscellaneous	280.00		
				\$214,831.38
423600	Probation and Parole			
10000	Salaries & Personal Services	\$297,343.03		
20000	Supplies	2,291.38		
20005	Purchase of Equipment	5.97		
31000	Professional Services	0.00		
34000	Communications	4,431.59		
36000	Transportation	0.00		
40005	Insurance	310.00		
41000	Miscellaneous	154.54		
70000	Juvenile Ehan Acc	0.00		
				\$304,536.51
424000	Weights & Measures			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
36000	Transportation	0.00		
41000	Miscellaneous	0.00		
				\$0.00

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

429300	Communications		
10001	Salaries	\$557,784.55	
10002	Personal Services	162,342.06	
20000	Supplies	0.00	
36001	Trans-Travel	0.00	
38000	Occupancy	42,136.91	
40000	Union Representation	360.00	
70022	Miscellaneous/ Physicals	0.00	\$762,623.52

429400	EMA		
10001	Salaries	\$74,235.72	
10002	Personal Services	29,922.41	
20000	Supplies	1,090.69	
32000	Contracted Services	14,661.63	
34000	Communications	6,254.45	
36000	Transportation	0.00	
40000	Union Representation	240.00	
41000	Miscellaneous	29.00	
70022	Misc/Post-Pre Employee Physicals	0.00	\$126,433.90

TOTAL PUBLIC SAFETY

\$4,352,808.00

PUBLIC WORKS

432300	Recycling 101		
10001	Salaries	\$82,499.96	
10002	Personal Services	16,179.80	
20000	Supplies	197.06	
30000	Other Services and Charges	1,206.27	
34000	Communications	1,049.38	
36000	Transportation	351.90	
41000	Miscellaneous	125.00	
70000	Misc/Post-Pre Employee Physicals	0.00	\$101,609.37

432400	Environmental Programs		
30001	West Nile Contract Services	\$0.00	
34000	Communications	9.90	\$9.90

TOTAL PUBLIC WORKS

\$101,619.27

2014
COUNTY OF ELK
General Fund
Expenditures

EXPENDITURES Continued)

HUMAN SERVICES

441000	Veterans' Affairs			
10001	Salaries	\$48,603.15		
10002	Personal Services	25,991.36		
20000	Supplies	240.09		
20005	Purchase of Equipment	853.10		
20010	Flags and Markers	8,847.85		
32009	Headstones	5,307.19		
34000	Communications	983.68		
36000	Transportation	728.85		
38004	DAV-Miscellaneous Expenses	0.00		
40000	Union Representation	240.00		
41000	Miscellaneous	580.00		
41011	Veterans' Burials	7,807.62		
50000	Contribution--Memorial Day	300.00	\$100,482.89	
443000	DAV			
34000	Communications	\$0.00	\$0.00	
TOTAL HUMAN SERVICES			\$100,482.89	

CONSERVATION AND DEVELOPMENT

467000	Penn State Extension Office			
20000	Supplies	\$0.00		
34000	Communications	622.18	\$622.18	
468000	Conservation			
20000	Supplies	\$57.32		
34000	Communications	1,410.35	\$1,467.67	
TOTAL CONSERVATION AND DEVELOPMENT			\$2,089.85	

DEBT SERVICE

475000	Miscellaneous Expenditures			
6275	Insurance Embezzlement	\$0.00		
32000	Other Services & Charges	0.00		
32020	Bank Fees	63.94		
32024	Agent Fees--Retirement	163,108.73		
32025	Agent Fees--BFI Trust	0.00		
41000	Miscellaneous	902.63	\$164,075.30	
479000	TAN			
54005	Interest on Loan	\$3,102.47	\$3,102.47	
TOTAL DEBT SERVICE			\$167,177.77	

2014 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS

481003	Appropriations--Contributions		
40003	Insur-Liability	\$0.00	
50002	Cameron/Elk/McKean--Mental Health /Mental Retardation	33,561.00	
50003	Office of Human Services	36,637.00	
50004	Historical Society	6,000.00	
50006	Area Transportation Authority	47,773.00	
50007	Conservation	24,500.00	
50009	Drug & Alcohol	40,092.00	
50011	Elk Co. Agricultural Extension	40,000.00	
50012	Elk County Fair	3,000.00	
50014	N.C.P.R.P. & D.C.	5,207.20	
50016	Headwaters	1,250.00	
50018	St. Marys Airport	10,000.00	
50023	Contrib-PMI North Central	0.00	
50024	PA Wilds Support	1,000.00	\$249,020.20
481003	Appropriations--Grants		
52001	Grants-Commodities	\$21,306.43	
52002	Council of the Arts	10,000.00	
52008	Grants PCED/Craft Project	114,810.98	\$146,117.41
481003	Appropriations--Subsidies		
54001	Domestic Relations Office Freeze	\$158,546.00	
54002	Children and Youth County Match	264,149.31	
54022	Blackfly Program	0.00	
54025	Elk County Humaine Society	0.00	
54028	Success by 6 Program	500.00	
54031	Greenway-Open Space Netwk Prog	0.00	
54032	Junior Achievement	0.00	\$423,195.31
484000	Workman's Compensation Contributions		
41026	Adjustments	(\$87,185.35)	(\$87,185.35)
485000	Unemployment Compensation		
41028	Misc/Sui Adjustment	(\$1,435.68)	(\$1,435.68)
487000	Insurance		
40000	Liability,,Workmens Comp,BlueCross Vision,and Dental (Net)	\$172,678.66	
40011	Insurance-Pcomp Assessment	(130.12)	
40014	Insurance-Flex Plan Admin.	(484.47)	
40029	HRA Debit	147,372.11	
41000	Adjustments	21,522.17	
70017	COBRA Administration	0.00	\$340,958.35

2014 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	(1.45)		
70022	Misc Pre Employee Physicals	3,230.00	\$3,228.55	
489900	Misc Expenditures			
10000	Personal Service -Insurance	\$0.00		
6387	Post Closure-SW Enforcement Officer	54,194.40		
6369	Reimb. Conservation District	0.00		
36009	Transfer Vehicle Purchase	(513.05)		
41039	Bank Fees	191.12		
41041	Miscellaneous due to C & Y	0.00		
41048	Escheats	0.00		
42007	Miscellaneous / Refunds	0.00	\$53,872.47	\$57,101.02
	TOTAL MISCELLANEOUS			\$1,127,771.26

OTHER FINANCING USES

492000	Interfund Operating Transfers			
41015	Miscellaneous-Transfer of Co. Funds	\$0.00		
41112	Grant Reimbursement	0.00		
06380	Transfer From/To Other Funds	21,210.46	\$21,210.46	
494000	Refunds—Prior Years			
41012	Miscellaneous-Prior year expenditures	-\$1,030.63		
41015	Miscellaneous transfer Co. Funds	19,459.41		
41016	Miscellaneous Refund Taxes	646.39	\$19,075.17	
495000	Refunds—Current Year			
41016	Property Tax Refunds per Appeal	(\$8,471.34)		
41021	Miscellaneous overpayment	0.00	-\$8,471.34	
		(8,471.34)		
496000	Unemployment			
41022	Miscellaneous	\$0.00		
	TOTAL OTHER FINANCING USES			\$31,814.29
	TOTAL EXPENDITURES AND OTHER FINANCING USES			\$9,819,447.27

BALANCE, December 31, 2014

\$2,318,791.59

TOTAL EXPENDITURES AND BALANCE

\$12,138,238.86

2014
COUNTY OF ELK
General Fund
Ending Balance Sheet
December 31, 2014

ASSETS

Cash and Investments			
County National Bank			
Payroll Account	\$497.34		
County National Bank			
Cash Management Checking 2279347	2,114,193.22		
Cash On Hand	500.00		
Cash-Investments	<u>73.69</u>	2,115,264.25	
Other Assets			
Taxes and Accounts Receivable	\$252,395.32		
Due from Other Governments	81,577.93		
Due from Other Funds	<u>505,884.92</u>	839,858.17	
TOTAL ASSETS			\$2,955,122.42

LIABILITIES

Current Liabilities			
Accounts Payable	<u>\$636,330.83</u>	636,330.83	
TOTAL LIABILITIES			\$636,330.83

UNRESERVED FUND BALANCE, December 31, 2014			<u><u>\$2,318,791.59</u></u>
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2014 COUNTY OF ELK General Fund Summary

BALANCE, December 31, 2013	1,764,961.20
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REVENUES

Taxes	\$7,634,809.60
Intergovernmental Revenues	736,605.34
Charges for Services	1,236,609.29
Miscellaneous Revenues	319,934.11
Other Financing Sources	<u>445,319.32</u>

TOTAL REVENUES	<u>10,373,277.66</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$12,138,238.86</u></u>
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EXPENDITURES

General Government	\$2,441,050.84
Judicial Government	1,494,633.10
Public Safety	4,352,808.00
Public Works	101,619.27
Human Services	100,482.89
Conservation and Development	2,089.85
Debt Service	167,177.77
Miscellaneous	1,127,771.26
Other Financing Uses	<u>31,814.29</u>

TOTAL EXPENDITURES	\$9,819,447.27
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BALANCE, December 31, 2014	2,318,791.59
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$12,138,238.86</u></u>
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2014
COUNTY OF ELK
Payroll Fund
CNB Checking 0081383561
CNB DIRECT DEPOSIT

BALANCE, December 31, 2013	497.34	
REVENUES		
Deposits from General Fund	3,560,537.53	
TOTAL REVENUES	<u>3,560,537.53</u>	
TOTAL REVENUES AND BALANCE		<u>\$3,561,034.87</u>
EXPENDITURES		
Net Payroll		
County National Bank	928,529.59	
County National Bank-Direct Deposit	2,632,007.94	
TOTAL EXPENDITURES	<u>3,560,537.53</u>	
BALANCE, December 31, 2014	497.34	
TOTAL EXPENDITURES AND BALANCE		<u>\$3,561,034.87</u>

2014 COUNTY OF ELK Employees' Payroll Deductions Report

GROSS PAY \$5,701,455.12

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)

Health CAF	\$143,530.92	
Flex Plan	36,400.28	
A-Life	1,351.60	
AFLAC	6,504.35	
Dental CAF	20,672.86	
Insurance CAF	5,989.52	
Vision Plan CAF	5,775.82	
	220,225.35	

(Portion of Gross Pay Subject to Federal Withholding)

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	53,177.98	
Retirement Compensation (Maximum 7%)	347,390.78	
	400,568.76	

(Portion of Gross Pay Subject to Federal Withholding)

Other Payroll Deductions

Additional Life	\$1,070.46	
Disability Income Protection	1,962.24	
Retirement Payments (Over 7%)	60,091.85	
Credit Union	169,120.00	
Union Dues	34,793.21	
Wage Attachment	10,960.04	
Other Insurance	7,890.96	
Long Term Insurance	2,667.29	
General Deductions	541.71	
General Deductions	2,242.00	
Insurance	480.00	
Child Support	9,146.40	
Pheaa	692.32	
	301,658.48	

Withholding Taxes

Federal Income Tax	\$567,348.33	
Federal Insurance Contributions Act	336,410.82	
Medicare	79,477.89	
State Income Tax	168,273.67	
Local Income Tax	55,216.45	
State Unemployment Insurance	3,461.84	
Local State Tax	8,276.00	
	1,218,465.00	

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

1,218,465.00

\$2,140,917.59

NET PAY

\$3,560,537.53

2014
COUNTY OF ELK
Employees' Retirement Fund (Market Value)

Northwest Savings Bank 2320

Total Assets (cost value) January 1, 2014 \$13,707,544.90

REVENUES

Member Contributions	\$408,842.85	
County Contribution	162,857.13	
Realized Capital Gains	947,568.02	
Net Accrued Interest/Other	6,536.70	
Investment Interest	159,159.32	
Investment Dividends	240,430.50	
Miscellaneous Income		
		1,925,394.52

TOTAL REVENUES AND BALANCE \$15,632,939.42

EXPENDITURES

Retirement Allowances Paid	\$931,153.32	
Administrative Expenses	106,791.37	
Investment Expenses		
Miscellaneous	1,082.72	

TOTAL EXPENDITURES 1,039,027.41

Net Increase 886,367.11

Total Assets (cost value) December 31, 2014 14,593,912.01

Unrealized appreciation/(depreciation) 4,021,495.40

Total Assets (market value) December 31, 2014 \$18,615,407.41

Assets	Cost Value	Market Value
Cash and Short-term Investments	149,142.80	149,142.80
Receivables	43,016.95	43,016.95
U.S. Government Obligations	2,343,677.17	2,381,474.46
Domestic Corporate Bonds	2,807,876.34	2,811,271.32
Marketable CD'S	1,086,959.00	1,099,812.87
Domestic Common Stock	6,589,220.64	9,974,453.45
International Stock	54,324.62	119,518.50
Mutual Funds	1,464,324.89	1,981,366.86
Total State and Municipal	55,369.60	55,350.20
BALANCES, December 31, 2014	\$14,593,912.01	\$18,615,407.41

2014
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond

Northwest Savings Bank

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

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

Date	Principal	Coupon	Price	Yield	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service
June 1, 2011					51,455.17	51,455.17		
December 1, 2011					60,933.75	60,933.75	2011	112,388.92
June 1, 2012					60,933.75	60,933.75		
December 1, 2012					60,933.75	60,933.75	2012	121,867.50
June 1, 2013					60,933.75	60,933.75		
December 1, 2013					60,933.75	60,933.75	2013	121,867.50
June 1, 2014					60,933.75	60,933.75		
December 1, 2014					60,933.75	60,933.75	2014	121,867.50
June 1, 2015					60,933.75	60,933.75		
December 1, 2015					60,933.75	60,933.75	2015	121,867.50
June 1, 2016					60,933.75	60,933.75		
December 1, 2016					60,933.75	60,933.75	2016	121,867.50
June 1, 2017					60,933.75	60,933.75		
December 1, 2017					60,933.75	60,933.75	2017	121,867.50
June 1, 2018					60,933.75	60,933.75		
December 1, 2018					60,933.75	60,933.75	2018	121,867.50
June 1, 2019					60,933.75	60,933.75		
December 1, 2019					60,933.75	60,933.75	2019	121,867.50
					\$0.00	\$1,087,328.92	\$1,087,328.92	\$1,087,328.92

2014
COUNTY OF ELK
2010 Series A Recovery Zone Economic Development Bond

Northwest Savings Bank

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

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

Date	Principal	Coupon	Yield	Price	Old/Oip	Proceeds	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service
June 1, 2011								0.00		
December 1, 2011							11,325.00	11,325.00	2011	11,325.00
June 1, 2012	40,000.00	1.500%	1.500%	100.000%		40,000.00	32,625.00	72,625.00		
December 1, 2012							32,325.00	32,325.00	2012	104,950.00
June 1, 2013	260,000.00	1.500%	1.500%	100.000%		260,000.00	32,325.00	292,325.00		
December 1, 2013							30,375.00	30,375.00	2013	322,700.00
June 1, 2014	265,000.00	1.800%	1.500%	100.000%		265,000.00	30,375.00	295,375.00		
December 1, 2014							27,990.00	27,990.00	2014	323,365.00
June 1, 2015	270,000.00	2.000%	2.100%	99.579%	(1,136.70)	268,863.30	27,990.00	297,990.00		
December 1, 2015							25,290.00	25,290.00	2015	323,280.00
June 1, 2016	275,000.00	2.250%	2.350%	99.492%	(1,397.00)	273,603.00	25,290.00	300,290.00		
December 1, 2016							22,196.25	22,196.25	2016	322,486.25
June 1, 2017	280,000.00	2.500%	2.700%	98.826%	(3,287.20)	276,712.80	22,196.25	302,196.25		
December 1, 2017							18,696.25	18,696.25	2017	320,892.50
June 1, 2018	290,000.00	2.875%	3.050%	98.844%	(3,352.40)	286,647.60	18,696.25	308,696.25		
December 1, 2018							14,527.50	14,527.50	2018	323,223.75
June 1, 2019	300,000.00	3.125%	3.300%	98.720%	(3,840.00)	296,160.00	14,527.50	314,527.50		
December 1, 2019							9,840.00	9,840.00	2019	324,367.50
June 1, 2020	310,000.00	3.300%	3.500%	98.404%	(4,947.60)	305,052.40	9,840.00	319,840.00	2020	
December 1, 2020							4,725.00	4,725.00	2020	324,565.00
June 1, 2021	270,000.00	3.500%	3.700%	98.281%	(4,641.30)	265,358.70	4,725.00	274,725.00	2021	274,725.00
December 1 2021										0.00
\$2,560,000.00							\$415,880.00	\$2,975,880.00	\$2,975,880.00	

2014
COUNTY OF ELK
Debt Fund
General Obligation Bonds--Series of 2003
Northwest Savings Bank 1088007661

Balance, December 31, 20123 \$853,479.94

REVENUES

Tax Collector Collections	\$238,702.55
In Lieu of Taxes	1,546.00
Tax Claim	20,004.16
Interest Earned	1,214.44
Miscellaneous Credit	<u>76,310.34</u>

TOTAL REVENUES 337,777.49

TOTAL REVENUES AND BALANCE \$1,191,257.43

EXPENDITURES

Transfers to the 2003 Bond Fund Paying Agent	
Administration Cost 2003	1,000.00
Agent Fee	
2010 Series A Principal	265,000.00
2010 Series A Interest	58,365.00
2010 Series B Interest	121,867.50
Miscellaneous	<u>655.06</u>

TOTAL EXPENDITURES 446,887.56

BALANCE, December 31, 2014 744,369.87

TOTAL EXPENDITURES AND BALANCE \$1,191,257.43

2014
COUNTY OF ELK
2010 Series A
General Obligation Bond
Northwest Savings Bank 1086026521

Balance, December 31, 2013		\$98,893.25
REVENUES		
Miscellaneous Credit	10.00	
Interest Earned	<u>50.29</u>	
TOTAL REVENUES		<u>60.29</u>
TOTAL REVENUES AND BALANCE		<u><u>\$98,953.54</u></u>
EXPENDITURES		
Fiske Associates, Inc.	67,575.00	
Constables	15,360.00	
Daghir Construction, Inc.	13,094.00	
Rhino Flooring	2,218.75	
Glass Erectors, Inc.	675.78	
Miscellaneous Debit	<u>40.00</u>	
TOTAL EXPENDITURES		98,963.53
BALANCE, December 31, 2014		<u>(9.99)</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$98,953.54</u></u>

2014
COUNTY OF ELK
Construction Fund

CNB 4120234

BALANCE, December 31, 2013		\$70,494.17
REVENUES		
	91,210.00	
TOTAL REVENUES		<u>91,210.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$161,704.17</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	54,702.50	
TOTAL EXPENDITURES		54,702.50
BALANCE, December 31, 2014		<u>107,001.67</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$161,704.17</u></u>

2014
COUNTY OF ELK
Affordable Housing Fund
NORTHWEST SAVINGS BANK 1086013487

BALANCE, December 31, 2013		72,612.80
REVENUES		
Affordable Housing Collections from		
Recorder of Deeds	24,466.00	
Reimbursement of Lien Satisfaction		
Lien Fee Reimbursement	5,918.05	
Interest Earned	<u>65.51</u>	
TOTAL REVENUES		<u>30,449.56</u>
TOTAL REVENUES AND BALANCE		<u><u>\$103,062.36</u></u>
EXPENDITURES		
Payments to Contractors	24,015.07	
Administration Fee	4,027.20	
Misc Debit	\$50.68	
Lien Fees	250.50	
TOTAL EXPENDITURES		<u>28,343.45</u>
BALANCE, December 31, 2014		74,718.91
TOTAL EXPENDITURES AND BALANCE		<u><u>\$103,062.36</u></u>

2014
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Checking 0001584077

BALANCE, December 31, 2013

REVENUES

State Treasurer—Department of Community and Economic Development	105,041.31	
TOTAL REVENUES		<u>105,041.31</u>

TOTAL REVENUES AND BALANCE		<u><u>\$105,041.31</u></u>
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EXPENDITURES

Payments to Contractors and Suppliers	45,736.69	
County of Elk General Fund	59,304.62	
TOTAL EXPENDITURES		<u>105,041.31</u>

BALANCE, December 31, 2014		<u>0.00</u>
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TOTAL EXPENDITURES AND BALANCE		<u><u>\$105,041.31</u></u>
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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.

**2014
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)**

CNB Checking 0001584077

2010 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	24,107.18	
TOTAL REVENUES		24,107.18

TOTAL REVENUES AND BALANCE		24,107.18
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EXPENDITURES

Payments to Contractors and Suppliers	4,476.09	
County of Elk	19,631.09	
TOTAL EXPENDITURES		24,107.18

BALANCE, December 31, 2014

TOTAL EXPENDITURES AND BALANCE		24,107.18
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NOTE: The 2010 Community Development Block Grant had originally been funded by an authorized amount of \$241,814.00
Remaining Authorized 2010 Entitlement Community Development Block Grant Funds are \$0.00

2011 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	42,459.84	
TOTAL REVENUE		42,459.84

TOTAL REVENUES AND BALANCE		42,459.84
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EXPENDITURES

Payments to Contractors and Suppliers	21,405.31	
County of Elk	21,054.53	
TOTAL EXPENDITURES		\$42,459.84

BALANCE, December 31, 2014

TOTAL EXPENDITURES AND BALANCE		\$42,459.84
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NOTE: The 2011 Community Block Grant had originally been funded by an authorized amount of \$224,261.00
Remaining Authorized 2011 Entitlement Community Development Block Grant Funds are \$159,680.71

2014
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)
 CNB Checking 0001584077

2010 Allotment Competitive

REVENUES			
State Treasurer (Comm of PA)	38,474.29		
TOTAL REVENUES		38,474.29	
TOTAL REVENUES AND BALANCE			\$38,474.29
EXPENDITURES			
Payments to Contractors and Suppliers	19,855.29		
County of Elk	18,619.00		
TOTAL EXPENDITURES		38,474.29	
BALANCE, December 31, 2014			
TOTAL EXPENDITURES AND BALANCE			\$38,474.29

NOTE: The 2010 Community Block Grant Competitive had originally been funded by an authorized amount of \$500,000.00
 Remaining Authorized 2010 Allotment Competitive Development Block Grant Funds are \$1,105.69

2012 Entitlement Community Development Block Grant

REVENUES			
State Treasurer-Department of Community and Economic Development			
TOTAL REVENUES		0.00	
TOTAL REVENUES AND BALANCE			0.00
EXPENDITURES			
Payments to Contractors and Suppliers			
County of Elk			
TOTAL EXPENDITURES		0.00	
Balance December 31, 2014			
TOTAL EXPENDITURES AND BALANCE			0.00

NOTE: The 2012 Community Block Grant had originally been funded by an authorized amount of \$212,568.00
 Remaining Authorized 2012 Entitlement Community Development Block Grant Funds are \$112,581.00

2014
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Concluded)
CNB Checking 0001584077

2013 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development

TOTAL REVENUES 0.00

TOTAL REVENUES AND BALANCE \$0.00

EXPENDITURES

Payments to Contractors and Suppliers
County of Elk

TOTAL EXPENDITURES 0.00

Balance December 31, 2014

TOTAL EXPENDITURES AND BALANCE \$0.00

NOTE: The 2013 Community Block Grant had originally been funded by an authorized amount of \$212,792.00
Remaining Authorized 2013 Entitlement Community Development Block Grant Funds are \$212,792.00

2014
COUNTY OF ELK
Communities That Care
CNB 4120226

BALANCE, December 31, 2013	\$105.80	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$105.80</u></u>
EXPENDITURES		
Service Charge at PNC		
TOTAL EXPENDITURES	<u>0.00</u>	
BALANCE, December 31, 2014	<u>105.80</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$105.80</u></u>

2014
COUNTY OF ELK
Family Service System Reform
CNB Cash Management Checking 0086755748

BALANCE, December 31, 2013	<u>11,541.47</u>	
REVENUES		
Interest Earned	11.54	
TOTAL REVENUES	<u>11.54</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$11,553.01</u></u>
EXPENDITURES		
Client Services	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2014	<u>11,553.01</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,553.01</u></u>

2014
COUNTY OF ELK
Federal Social Services
CNB Checking 0089263930

BALANCE, December 31, 2013 \$181.78

REVENUES

State Treasurer--Department of Public
Welfare Homeless Assistance Program 27,817.00

TOTAL REVENUES 27,817.00

TOTAL REVENUES AND BALANCE \$27,998.78

EXPENDITURES

CAPSEA 27,817.00
Check Printing fee 55.43
TOTAL EXPENDITURES 27,872.43

BALANCE, December 31, 2014 126.35

TOTAL EXPENDITURES AND BALANCE \$27,998.78

2014
COUNTY OF ELK
Human Services
CNB Now Checking 0088012080

BALANCE, December 31, 2013		\$6,400.71
REVENUES		
State Treasurer—Department of Public Welfare	50,000.00	
Interest Earned	12.84	
TOTAL REVENUES	<u>50,012.84</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$56,413.55</u></u>
EXPENDITURES		
North Central Office—Human Services	50,000.00	
Miscellaneous Debit		
TOTAL EXPENDITURES	50,000.00	
BALANCE, December 31, 2014	<u>6,413.55</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$56,413.55</u></u>

2014
COUNTY OF ELK
Multiple Housing Access

FIRST COMMONWEALTH BANK Combined Checking and Savings 0927-547233

BALANCE, December 31, 2013		\$52,278.52
REVENUES		
State Treasurer—Department of Community and Economic Development		
Interest	7.12	
TOTAL REVENUES		<u>7.12</u>
TOTAL REVENUES AND BALANCE		<u><u>\$52,285.64</u></u>
EXPENDITURES		
Capital Construction—Accessibility Projects	40,180.00	
Miscellaneous Debit		
TOTAL EXPENDITURES		<u>40,180.00</u>
BALANCE, December 31, 2014		<u>12,105.64</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$52,285.64</u></u>

2014
COUNTY OF ELK
Transportation

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

BALANCE, December 31, 2013	197,785.84	
REVENUES		
State Treasurer--Department of Public Welfare	485,435.00	
Interest Earned	93.41	
TOTAL REVENUES	485,528.41	
TOTAL REVENUES AND BALANCE		<u>\$683,314.25</u>
EXPENDITURES		
Area Transportation Authority	610,957.92	
Department of Public Welfare	72,333.00	
TOTAL EXPENDITURES	683,290.92	
BALANCE, December 31, 2014	23.33	
TOTAL EXPENDITURES AND BALANCE		<u>\$683,314.25</u>

2014
COUNTY OF ELK
Children and Youth Special Account

PNC Bank 6351167432

BALANCE, December 31, 2013 457,613.39

REVENUES

State Treasurer--Federal Title XX	43,512.00
State Treasurer--Federal Title IV-E	323,211.86
State Treasurer--Act 148	521,880.00
State Treasurer--Title IV-B	25,955.00
Independent Living Special Grant	111,183.76
County of Elk Match	323,271.73
TANF Monies	10,845.12
Program Income (Maintenance)	60,675.17
System of Child Care Grant	2,327.00
Inform Technology Grant	12,564.79
Miscellaneous	333.31
Medicaid	774.43
Interest Earned	905.47
Transfer of General Fund Monies to C&Y	<u>4,500.00</u>

TOTAL REVENUES 1,441,939.64

TOTAL REVENUES AND BALANCE \$1,899,553.03

EXPENDITURES

County Reimbursement for Wages and Benefits	416,255.06
Purchased Client Services	863,851.07
Adoptive Assistance	57,056.13
Major Purchases	30,630.53
Program Services Consultation	35,579.11
Communications	13,481.49
Travel Expenses	15,665.42
Office Equipment and Supplies	6,345.62
Occupancy, Rent, Utilities and Housekeeping	25,735.88
Service Supplies	12,481.48
Miscellaneous Personnel Expenses	7,876.00
Indirect Administration	32,413.50
Guardian Ad Litem	3,205.00
Other Operating Expenses	216.00
Service & Office Assets	<u> </u>

TOTAL EXPENDITURES 1,520,792.29

BALANCE, December 31, 2014 378,760.74

TOTAL EXPENDITURES AND BALANCE \$1,899,553.03

2014
COUNTY OF ELK
County Record Improvement Fund
NORTHWEST SAVINGS BANK Checking 084053180

BALANCE, December 31, 2013		\$31,957.84	
REVENUES			
Collections	\$7,642.00		
Interest Eamed	\$17.58		
TOTAL REVENUES		<u>\$7,659.58</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$39,617.42</u></u>
EXPENDITURES			
Equipment and Supplies	\$22,864.64		
TOTAL EXPENDITURES		\$22,864.64	
BALANCE, December 31, 2014		<u>16,752.78</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$39,617.42</u></u>

2014
COUNTY OF ELK
Domestic Relations IV-D Account

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

BALANCE, December 31, 2013		\$611,270.35
REVENUES		
State Treasurer IV-D Reimbursement	135,558.00	
County of Elk Share	118,399.00	
Incentive Payments	52,362.52	
Collections of Fees	40,032.59	
Interest Earned	1,322.04	
Miscellaneous	<u>2,465.19</u>	
TOTAL REVENUES		<u>350,139.34</u>
TOTAL REVENUES AND BALANCE		<u><u>\$961,409.69</u></u>
EXPENDITURES		
Salaries and Wages	220,289.38	
Fringe Benefits	103,177.31	
Overhead	128,198.03	
NSF and Bank Charges	<u>198.75</u>	
TOTAL EXPENDITURES		451,863.47
BALANCE, December 31, 2014		<u><u>509,546.22</u></u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$961,409.69</u></u>

On December 31, 2014, Domestic Relations has IV-D funds invested in a Certificate of Deposit worth \$58,520.16 and in a separate Incentive Account with a balance of \$64,384.16. These are not included in the Domestic Relations IV-D Account's operating office balance.

2014
COUNTY OF ELK
DUI/Corrections Account
CNB Cash Management Checking 0081379601
CNB Cash Management 60-8137-96-4

BALANCE, December 31, 2013	26,332.38	
REVENUES		
DUI/Corrections Monies Collected	298.64	
County of Elk General Fund	7,492.72	
TOTAL REVENUES	<u>7,791.36</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$34,123.74</u></u>
EXPENDITURES		
General Correction Expenses	23,204.22	
TOTAL EXPENDITURES	23,204.22	
BALANCE, December 31, 2014	<u>10,919.52</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$34,123.74</u></u>

2014
COUNTY OF ELK
DUI/Drug and Alcohol Account
CNB Now Checking 0001584291

BALANCE December 31, 2013		\$74,004.80
REVENUES		
Transfer from Elk County General Fund	7,492.72	
Probation and Parole Department	298.64	
DUI/Drug and Alcohol Monies Collected		
Interest Earned	<u>104.42</u>	
TOTAL REVENUES		<u>7,895.78</u>
TOTAL REVENUES AND BALANCE		<u><u>\$81,900.58</u></u>
EXPENDITURES	24,776.63	
BALANCE, December 31, 2014		<u>57,123.95</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$81,900.58</u></u>

2014
COUNTY OF ELK
Substance Abuse Education
CNB 4120242

BALANCE, December 31, 2013	\$75,323.26
REVENUES	
Probation and Parole Department	
Act 198 Monies Collected	7,173.34
Transfer Act 198 Monies From General Fund	672.18
TOTAL REVENUES	<u>7,845.52</u>
TOTAL REVENUES AND BALANCE	<u><u>\$83,168.78</u></u>
EXPENDITURES	
Elk Co. Substance Abuse Fund	
Check Charge	
TOTAL EXPENDITURES	\$0.00
BALANCE, December 31, 2014	<u>83,168.78</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$83,168.78</u></u>

2014
COUNTY OF ELK
Emergency 911 Account
CNB Cash Management Checking
CNB Cash Management 88303513

BALANCE, December 31, 2013 \$144,371.37

REVENUES

Net Surcharge Fees		
Windstream	247,437.89	
Verizon	3,181.08	
Level 3 Communications	3,358.95	
Granite Telecom	<u>508.62</u>	
		254,486.54

Reimbursement from Cameron County for 911		
Dispatching Services Provided	48,918.54	
ACH Payments from PEMA	28,294.17	
Interest Earned	221.23	
Miscellaneous Credits	<u>7,705.07</u>	
		85,139.01

TOTAL REVENUES 339,625.55

TOTAL REVENUES AND BALANCE \$483,996.92

EXPENDITURES

Technical Service and Maintenance	113,108.82	
Phone and Fax Charges	73,019.69	
Professional Services	12,574.87	
Equipment, Supplies, Installation, etc.	130,692.40	
Training—Course and Certification Fees, etc.	4,260.68	
Transportation—Travel, Lodging, Food, etc.	961.01	
Miscellaneous Expenses	9,833.20	
Public Education	1,592.15	
License Fees	<u>45.00</u>	

TOTAL EXPENDITURES 346,087.82

Balance, December 31, 2014 137,909.10

TOTAL EXPENDITURES AND BALANCE \$483,996.92

2014
COUNTY OF ELK
E-911 Wireless Account

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

BALANCE, December 31, 2013 328,398.20

REVENUES

Pennsylvania Emergency Management	
Allocation	366,970.59
Transfer from 911 Account	8,985.07
Interest Earned	37.31

TOTAL REVENUES 375,992.97

TOTAL REVENUES AND BALANCE \$704,391.17

EXPENDITURES

Miscellaneous	320,768.75
Technical Service & Maintenance	87,671.91
Equipment Purchases	64,725.97
Phone & Internet	75,629.73
Professional Services	11,632.98

TOTAL EXPENDITURES 560,429.34

BALANCE, December 31, 2014 143,961.83

TOTAL EXPENDITURES AND BALANCE \$704,391.17

2014
COUNTY OF ELK
Northern Tier Regional Tele Project
Northwest Savings Bank
1086035084

BALANCE, December 31,2013 961,449.07

REVENUES

Elk 911 Wireless	106,514.75
Elk 911 Emergency	1,793.47
Cameron County	8,813.87
Clairon County	68,407.01
Clearfield County	122,384.77
Crawford County	88,353.95
Jefferson County	142,505.78
McKean County	85,901.92
Warren County	50,740.51
Erie County	536,569.16
Interest	<u>673.58</u>

1,212,658.77

TOTAL REVENUES

1,212,658.77

TOTAL REVENUES AND BALANCE

\$2,174,107.84

EXPENDITURES

Windstream Corp.	15,584.32
Verizon	1,749,716.74
Zito Media	164,084.37
Comcast	1,404.48
Atlantic Broadband	1,253.87
Miscellaneous Debit	<u>208.89</u>

TOTAL EXPENDITURES

1,932,252.67

Balance, December 31, 2014

241,855.17

TOTAL EXPENDITURES AND BALANCE

\$2,174,107.84

20 14
COUNTY OF ELK
Hazardous Materials Response Account
NORTHWEST SAVINGS BANK Checking 084038298

BALANCE, December 31, 2013 27,051.25

REVENUES

Reimbursement for Hazmat material	12,425.00
Mobile Data Terminals	0.00
Industries--Response Plan	1,000.00
Industries-Chemicals	20,550.00
Interest Earned	19.25

TOTAL REVENUES 33,994.25

TOTAL REVENUES AND BALANCE \$61,045.50

EXPENDITURES

Equipment and Supplies	13,618.96
Mileage, Training & Lodging	1,709.52
Pager Service/Fax Service	95.40
Miscellaneous Training & Registration	0.00
Cellular Phone Service	5,499.92
Miscellaneous Debit	1,153.41

TOTAL EXPENDITURES 22,077.21

BALANCE, December 31, 2014 38,968.29

TOTAL EXPENDITURES AND BALANCE \$61,045.50

2014
COUNTY OF ELK
Liquid Fuel Tax Fund

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

BALANCE December 31, 2013		67,878.15
REVENUES		
State Liquid Fuel Tax Grant	90,614.86	
Interest Earned	<u>7.15</u>	
TOTAL REVENUES		90,622.01
TOTAL REVENUES AND BALANCE		<u><u>\$158,500.16</u></u>
EXPENDITURES		
Road Maintenance Projects	63,000.00	
Equipment Purchases	26,000.00	
Bridge Fund	9,000.00	
Miscellaneous Debt	<u>10.83</u>	
TOTAL EXPENDITURES		98,010.83
BALANCE December 31, 2014		60,489.33
TOTAL EXPENDITURES AND BALANCE		<u><u>\$158,500.16</u></u>

2014
COUNTY OF ELK
Housing Rehabilitation Program
CNB Now Checking 0080659623

BALANCE, December 31, 2013		\$945.61
REVENUES		
County of Elk Multiple Housing	0.00	
Interest Earned	0.00	
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$945.61</u></u>
EXPENDITURES		
Service Charge	0.00	
County of Elk Affordable Housing	0.00	
TOTAL EXPENDITURES		<u>0.00</u>
BALANCE, December 31, 2014		945.61
TOTAL EXPENITURES AND BALANCE		<u><u>\$945.61</u></u>

2014
COUNTY OF ELK
Hotel Tax Fund
Northwest Savings Bank 1086013644

Balance December 31, 2013	1,516.80	
REVENUES		
Collections	104,651.49	
TOTAL REVENUES	104,651.49	
TOTAL REVENUES AND BALANCE		<u><u>\$106,168.29</u></u>
EXPENDITURES		
Great Outdoors Visitors Bureau	102,250.94	
Administration—County of Elk	2,376.76	
Miscellaneous Charge	<u>10.00</u>	
TOTAL EXPENDITURES	104,637.70	
BALANCE, December 31, 2014	1,530.59	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$106,168.29</u></u>

2014
COUNTY OF ELK
TECHNICAL RESCUE
CNB 4120259

Starting Balance January 1, 2013		\$1,394.36
REVENUES	0.00	
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,394.36</u></u>
EXPENDITURES	1,394.36	
TOTAL EXPENDITURES		<u>1,394.36</u>
BALANCE, December 31, 2014		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,394.36</u></u>

2014
COUNTY OF ELK
Liquid Fuel Act 44

Northwest Savings Bank 1086019526

BALANCE December 31, 2013		\$109,107.64
REVENUES		
State Treasury (Penn Dot)		
Act 44 Allocation	14,060.47	
Interest Earned	162.65	
TOTAL REVENUES		<u>\$14,223.12</u>
TOTAL REVENUES AND BALANCE		<u><u>\$123,330.76</u></u>
EXPENDITURES		
Miscellaneous	2,137.90	
TOTAL EXPENDITURES		2,137.90
BALANCE December 31, 2014		<u>\$121,192.86</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$123,330.76</u></u>

2014
COUNTY OF ELK
Liquid Fuel Act 89
Northwest Savings Bank 1086038781

BALANCE December 31, 2013

REVENUES

State Treasury (Penn Dot)	
Act 89 Allocation	9,943.57
Interest Earned	0.31

TOTAL REVENUES	<u>\$9,943.88</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$9,943.88</u></u>
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EXPENDITURES

Miscellaneous

TOTAL EXPENDITURES	0.00
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BALANCE December 31, 2014	<u>\$9,943.88</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$9,943.88</u></u>
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2014
COUNTY OF ELK
National Forest Fund--2013 Allotment
NORTHWEST SAVING BANK Acct. # 1086005285

REVENUES		
2013 National Forest Fund Allotment	531,397.07	
TOTAL REVENUES		<u>531,397.07</u>
TOTAL REVENUES AND BALANCE		<u><u>\$531,397.07</u></u>
EXPENDITURES		
2013 National Forest Fund (85% Allotment)		
School Districts	265,698.53	
Townships	265,698.54	
TOTAL EXPENDITURES		<u>531,397.07</u>
Balance December 31, 2014		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$531,397.07</u></u>

**2014
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2013 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.

2014 DISBURSEMENTS	2013 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$47,291.36	\$47,291.36
Johnsonburg Area	36,964.55	36,964.55
Kane Area	107,904.44	107,904.44
Ridgway Area	73,538.18	73,538.18
Total School Districts	<u>\$265,698.53</u>	<u>\$265,698.53</u>
Townships		
Highland	\$105,958.94	\$105,958.94
Jones	38,910.06	38,910.06
Millstone	47,291.35	47,291.35
Ridgway	30,841.58	30,841.58
Spring Creek	42,696.61	42,696.61
Total Townships	<u>\$265,698.54</u>	<u>\$265,698.54</u>
Total Disbursements	<u>\$531,397.07</u>	<u>\$531,397.07</u>
		\$531,397.07

2014
COUNTY OF ELK
National Forest Fund--Title III Projects
NORTHWEST SAVING BANK Account 11086005285

Balance December 31 2013	4,584.14	
REVENUES	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$4,584.14</u></u>
EXPENDITURES	\$0.00	
TOTAL EXPENDITURES	0.00	
BALANCES, December 31, 2014	<u>4,584.14</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$4,584.14</u></u>

2014
COUNTY OF ELK
Conservation & Natural Resources Grant Fund
Northwest Savings Acct 1086019997

BALANCE, December 31, 2013		\$54,815.57
REVENUES		
State Treasurer (Comm of PA.)	0.00	
Interest	27.41	
TOTAL REVENUES	<u>27.41</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$54,842.98</u></u>
EXPENDITURES		
Commonwealth of Penna	0.00	
West Creek Wetlands Learning Center	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2014	<u>54,842.98</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$54,842.98</u></u>

2014
COUNTY OF ELK
Storm Water Account
County National Bank 0002421865

BALANCE, December 31, 2013	1,923.37	
REVENUES	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u>\$1,923.37</u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES	<u>0.00</u>	
BALANCE, December 31, 2014	<u>1,923.37</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$1,923.37</u>

2014
West Creek Learning Center
Northwest Savings Bank 1086026331

BALANCE, December 31, 2013		\$814.51
REVENUES		
County of Elk Conservation & Natural Resources Grant Fund	0.00	
TOTAL REVENUES		0.00
TOTAL REVENUES AND BALANCE		<u>\$814.51</u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2014		<u>814.51</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$814.51</u>

2014
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
PNC Bank 63-5143-2857

BALANCE, December 31, 2013		3,047.55
REVENUES	0.00	
Interest Earned	1.53	
TOTAL REVENUES		<u>1.53</u>
TOTAL REVENUES AND BALANCE		<u><u>\$3,049.08</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2014		<u>3,049.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$3,049.08</u></u>

2014
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank Checking #10221683

BALANCE, December 31, 2013 290,132.81

REVENUES

Host Recycling Fees	53,104.25
Grants	
ACT 101 Section 904	7,892.00
ACT 101 Section 902	26,220.00
ACT 190 Section 209	15,430.66
Electronics Recycling	16,205.15
Lamp and Battery Recycling	5,635.91
Miscellaneous Revenue	65,504.44
Demolition Permits	2,150.00
Interest Earned	478.96
Various Credits	56.95

TOTAL REVENUES 192,678.32

TOTAL REVENUES AND BALANCE \$482,811.13

EXPENDITURES

Recycling Performance Grant	5,472.13
Pharmaceutical Collection	9,827.20
Recycling Container Fees	22,412.68
Supplies	33,346.95
Dump Cleanup	43,028.74
Bulb and Battery Recycling	6,822.35
Electronic Surcharge	12,110.68
Operating Expenses	10,391.83
Wholesale Goods & Tires Recycling	6,060.00
Miscellaneous	15,686.69
Bank Charges	75.71

TOTAL EXPENDITURES 165,234.96

BALANCE, December 31, 2014 317,576.17

TOTAL EXPENDITURES AND BALANCE \$482,811.13

2014
COUNTY OF ELK
Supervision Fee Fund
NORTHWEST SAVINGS BANK Checking 0840-34081

BALANCE, December 31, 2013 \$9,831.70

REVENUES

Probation and Parole Department	41,144.32	
Interest Earned	3.16	
Miscellaneous Credit	0.00	
TOTAL REVENUES		<u>41,147.48</u>

TOTAL REVENUES AND BALANCE \$50,979.18

EXPENDITURES

Office Expenses	8,570.10	
County of Elk-90% Reimbursement	33,740.76	
Miscellaneous Debit	0.00	
TOTAL EXPENDITURES		<u>42,310.86</u>

BALANCE, December 31, 2014 8,668.32

TOTAL EXPENDITURES AND BALANCE \$50,979.18

2014
COUNTY OF ELK
WEAPONS OF MASS DESTRUCTION

Northwest Savings Bank 1086026372

BALANCE, December 31, 2013		1,414.10	
REVENUES			
Transfer Funds From Technical Rescue	1,394.36		
TOTAL REVENUES		1,394.36	
TOTAL REVENUES AND BALANCE			<u>\$2,808.46</u>
EXPENDITURES			
Equipment and Supplies			
Office Supplies	190.80		
Miscellaneous Expense	0.00		
Training Lunch	133.10		
TOTAL EXPENDITURES		<u>323.90</u>	
BALANCE, December 31, 2014		2,484.56	
TOTAL EXPENDITURES AND BALANCE			<u>\$2,808.46</u>

2014
COUNTY OF ELK
Work Release Account
Northwest Savings Bank Checking 1086013636

BALANCE, December 31, 2013	160,413.46
REVENUES	
Collections from Work Release Residents	66,703.62
Reimbursement from General Fund	60,251.90
Interest Earned	269.62
Miscellaneous Credit	<u>28,637.51</u>
TOTAL REVENUES	<u>155,862.65</u>
TOTAL REVENUES AND BALANCE	<u><u>\$316,276.11</u></u>
EXPENDITURES	120,074.17
TOTAL EXPENDITURES	120,074.17
BALANCE, December 31, 2014	<u>196,201.94</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$316,276.11</u></u>

2014
COUNTY OF ELK
District Court 59-3-02
District Justice George King
CNB Checking 0083814019

BALANCE, December 31, 2013		9,355.77
REVENUES		
Collections	316,284.62	
Voided Checks	<u>26.02</u>	
TOTAL REVENUES		316,310.64
TOTAL REVENUES AND BALANCE		<u><u>\$325,666.41</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	203,127.21	
County of Elk	33,805.25	
Municipalities	28,576.18	
Clerk of Courts	14,275.50	
School Districts	5,720.34	
Restitution	4,980.99	
Collateral	18,933.21	
Server Cost	<u>4,412.10</u>	
TOTAL EXPENDITURES		313,830.78
BALANCE, December 31, 2014		11,835.63
TOTAL EXPENDITURES AND BALANCE		<u><u>\$325,666.41</u></u>

2014
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
COUNTY NATIONAL BANK 0007013741

BALANCE, December 31, 2013		37,750.13
REVENUES		
Collections	331,240.30	
Void Checks	295.36	
Checks Escheated	43.85	
TOTAL REVENUES		<u>331,579.51</u>
TOTAL REVENUES AND BALANCE		<u><u>\$369,329.64</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	217,900.59	
County of Elk	44,534.86	
		262,435.45
Municipalities	30,260.77	
School District	1,342.50	
Restitution	7,357.26	
Server Cost	4,579.47	
Refunds	55,935.99	
Miscellaneous	<u>18.26</u>	
		99,494.25
		361,929.70
TOTAL EXPENDITURES		
BALANCE, December 31, 2014		<u>\$7,399.94</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$369,329.64</u></u>

2014
COUNTY OF ELK
Prothonotary Account

CNB Now Checking 0087982721

BALANCE, December 31, 2013 434.78

REVENUES

Daily Receipts	89,022.80
Probation and Parole Department	3,277.60
Interest Earned	1.05
Child Support - PA Scdu	35.25
IRS Direct Deposit	969.25

TOTAL REVENUES 93,305.95

TOTAL REVENUES AND BALANCE \$93,740.73

EXPENDITURES

Pennsylvania Department of Revenue	
Writs, etc.	17,249.15
Administrative Office of Pennsylvania	
Courts--Act 119	414.00
Refunds	2,375.25
Automation Funding	3,957.50
Net Collections to County of Elk	67,459.44
Check Printing Fee & Bank Charges	88.53
Sheriff Services	330.00
Wage Attachment	1,663.89

TOTAL EXPENDITURES 93,537.76

BALANCE, December 31, 2014 202.97

TOTAL EXPENDITURES AND BALANCE \$93,740.73

2014
COUNTY OF ELK
Prothonotary Automation Fund
NORTHWEST SAVINGS BANK 1081006593

BALANCE, December 31, 2013		1,572.11
REVENUES		
Collections	5,216.09	
Interest Earned	<u>0.33</u>	
TOTAL REVENUES		<u>5,216.42</u>
TOTAL REVENUES AND BALANCE		<u><u>\$6,788.53</u></u>
EXPENDITURES		
Office Equipment	1,073.25	
Checks	<u>0.00</u>	
TOTAL EXPENDITURES		<u>1,073.25</u>
BALANCE, December 31, 2014		5,715.28
TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,788.53</u></u>

2014
COUNTY OF ELK
Prothonotary Escrow Account
PNC BANK Checking 22007959

BALANCE, December 31, 2013	12,958.58
REVENUES	
Interest Earned	0.00
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	600.00
TOTAL REVENUES	<u>600.00</u>
TOTAL REVENUES AND BALANCE	<u><u>\$13,558.58</u></u>
EXPENDITURES	
Interest Transferred to Prothonotary Account	0.00
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	0.00
TOTAL EXPENDITURES	<u>0.00</u>
BALANCE, December 31, 2014	13,558.58
TOTAL EXPENDITURES AND BALANCE	<u><u>\$13,558.58</u></u>

2014
COUNTY OF ELK
Recorder of Deeds

NORTHWEST SAVINGS BANK 084036524

BALANCE, December 31, 2013	0.00
REVENUE	
Collections	754,693.27
TOTAL REVENUES	<u>754,693.27</u>
TOTAL REVENUES AND BALANCE	<u><u>\$754,693.27</u></u>
EXPENDITURES	
Local and School Realty Transfer Tax	413,048.87
Pennsylvania Department of Revenue	
Recorder of Deeds Tax	99,436.30
County of Elk	186,519.28
County Record Improvement Fund	7,680.00
Recorder of Deeds Record Improvement	
Fund	11,520.00
Elk County Affordable Housing Fund	24,648.00
Commonwealth of Pennsylvania	102.00
Recorders Automation and Technology	
Fund	10,941.00
Miscellaneous Charges	<u>797.82</u>
TOTAL EXPENDITURES	754,693.27
BALANCE, December 31, 2014	<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$754,693.27</u></u>

2014
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
NORTHWEST SAVINGS BANK Savings 08-01-10030

BALANCE, December 31, 2013		11,997.19
REVENUES		
Collections	11,463.00	
Interest Earned	<u>15.05</u>	
TOTAL REVENUES		<u>11,478.05</u>
TOTAL REVENUES AND BALANCE		<u><u>\$23,475.24</u></u>
EXPENDITURES		
Supplies Purchased	\$6,424.05	
TOTAL EXPENDITURES		6,424.05
BALANCE, December 31, 2014		<u>17,051.19</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$23,475.24</u></u>

2014
COUNTY OF ELK
Recorder of Deeds Automation & Technology Fund
NORTHWEST SAVINGS BANK Savings 1081027409
Opened October 4, 2007

BALANCE, December 31, 2013	38,979.48
REVENUES	
Collections of the Recorder of Deeds	518,115.81
Interest Earned	44.51
Automation & Technology Collections	10,887.00
TOTAL REVENUES	<u>529,047.32</u>
TOTAL REVENUES AND BALANCE	<u><u>\$568,026.80</u></u>
EXPENDITURES	
Checks Payable to Elk County	158,461.40
Other Expenses	350,248.41
Recorder's Automation & Technology Fund	9,406.00
TOTAL EXPENDITURES	518,115.81
BALANCE, December 31, 2014	<u>49,910.99</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$568,026.80</u></u>

2014
COUNTY OF ELK
Register of Wills and Clerk of Orphans Court
NORTHWEST SAVINGS BANK 084200567

BALANCE, December 31, 2013	0.00
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REVENUES

Collections		62,039.62
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TOTAL REVENUES	<u>62,039.62</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$62,039.62</u></u>
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EXPENDITURES

Pennsylvania Department of Revenue		9,155.50
County of Elk General Fund		
Register of Wills		43,811.19
Orphans Court		8,949.00
Adoption Council		75.00
Delux Check Charge		<u>48.93</u>

TOTAL EXPENDITURES	62,039.62
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BALANCE, December 31, 2014	0.00
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$62,039.62</u></u>
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2014
COUNTY OF ELK
Sheriff's Office Account

Northwest Savings Bank Checking 1086026778

ANCE, December 31, 2013

57,256.77

REVENUES

Voided Checks	31,122.63
Real Estate Sale	177,739.68
Civil Action	29,005.44
Gun Permits	22,165.00
Personal Property	43,803.79
Warrants	10,284.71
Protection from Abuse	1,591.56
Writ of Transportation	597.72
Licenses to Sell Firearms	513.00
Licenses to Buy and Sell Precious Metals	150.00
Interest	108.13
Miscellaneous	<u>1,284.62</u>

TOTAL REVENUES

318,366.28

AL REVENUES AND BALANCE

\$375,623.05

EXPENDITURES

Check Printing & Office Withdrawal	219.52
Personal Property	33,937.00
Civil Action	11,707.50
Warrants	198.02
County of Elk	58,211.17
Various Sheriff Sale Expenses	92,992.50
Tax Collectors	4,889.34
Tax Claim Bureau	15,674.36
DSTA Account	13,450.00
Firearms License Validation System	1,214.00
Notary	2,278.00
Transportation & Postage	9,347.63
Miscellaneous Charges	<u>5,956.14</u>

250,075.18

TOTAL EXPENDITURES

ANCE, December 31, 2014

125,547.87

AL EXPENDITURES AND BALANCE

\$375,623.05

Audit performed with limited information provided

2014
COUNTY OF ELK
Sheriff's License To Carry Modernization Escrow Account
Northwest Savings Bank 1086020110

BALANCE, December 31, 2013	0.01	
REVENUES		
Bank Deposits	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	0.00	
TOTAL EXPENDITURES	<u>0.00</u>	
BALANCE, December 31, 2014	<u>0.01</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

2014
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Saving Bank Checking 1086020102

BALANCE, December 31, 2013		217.01
REVENUES		
Bank Deposits	<u>1,214.00</u>	
TOTAL REVENUES		1,214.00
TOTAL REVENUES AND BALANCE		<u><u>\$1,431.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>1,181.00</u>	
TOTAL EXPENDITURES		1,181.00
BALANCE, December 31, 2014		250.01
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,431.01</u></u>

2014
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account
Northwest Savings Bank 1081030882

BALANCE, December 31, 2013		2,926.20
REVENUES		
Deposits from Sheriff's Office Account	13,450.00	
Interest	<u>4.01</u>	
TOTAL REVENUES		13,454.01
TOTAL REVENUES AND BALANCE		<u><u>\$16,380.21</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	12,590.00	
Miscellaneous	<u>760.00</u>	
TOTAL EXPENDITURES		13,350.00
BALANCE, December 31, 2014		3,030.21
TOTAL EXPENDITURES AND BALANCE		<u><u>\$16,380.21</u></u>

2014
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 10860264448

BALANCE, December 31, 2013	7,075.03	
REVENUES		
Miscellaneous Revenue	7,101.34	
Interest Earned	4.19	
TOTAL REVENUES	<u>7,105.53</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$14,180.56</u></u>
EXPENDITURES	7,178.42	
TOTAL EXPENDITURES	7,178.42	
BALANCE, December 31, 2014	<u>7,002.14</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$14,180.56</u></u>

2014
COUNTY OF ELK
Sheriff's Operating Account
Northwest Savings Bank 1086020094

BALANCE, December 31, 2013	487.69	
REVENUES		
Bank Deposits	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$487.69</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2014	<u>487.69</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$487.69</u></u>

2014
COUNTY OF ELK
Treasurer—Agent for Licenses
 County National Bank 0002383867

BALANCE, December 31, 2013 435.40

REVENUES

Dog Licenses	34,428.69	
Hunting License Sales	79,057.70	
Fishing License Sales	7,354.40	
Small Game of Chance Licenses	10,035.00	
Bingo Licenses	2,050.00	
Sporting Pistol Permits	154.00	
Boat Registration, Temporary Tags	1,512.56	
Duck Stamps	432.00	
NSF'S	214.81	
Miscellaneous	30.20	
		135,269.36

TOTAL REVENUES

TOTAL REVENUES AND BALANCE

\$135,704.76

EXPENDITURES

Paid to Elk County		
Dog Licenses	5,453.14	
Hunting License Commission	8,947.00	
Fishing License Commission	412.00	
Small Game of Chance Licenses	10,035.00	
Bingo License	2,050.00	
Sporting Pistol Permits	154.00	
Boat Registration, Temporary Tags	135.00	
Miscellaneous	(57.75)	
		27,128.39
Paid to State		
Department of Agriculture	28,975.55	
Electronic Transfer		
Hunting License Sales	69,469.30	
Electronic Transfer		
Fishing License Sales	7,561.40	
Amplex Duck Stamps	420.00	
Boat Registration, Temporary Tags	1,377.56	
NSF'S	214.81	
Miscellaneous Fees	99.95	
		108,118.57

TOTAL EXPENDITURES

135,246.96

BALANCE, December 31, 2014

457.80

TOTAL EXPENDITURES AND BALANCE

\$135,704.76

2014
COUNTY OF ELK
Adoption Counseling Fee Account
CNB Prime Money Fund 0083940434

BALANCE, December 31, 2013		\$5,235.06
REVENUES		
Counseling Fees from Recorder of Deeds	75.00	
Interest Earned	<u>5.26</u>	
TOTAL REVENUES		80.26
TOTAL REVENUES AND BALANCE		<u><u>\$5,315.32</u></u>
EXPENDITURES	0.00	
BALANCE, December 31, 2014		5,315.32
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,315.32</u></u>

2014
COUNTY OF ELK
Cooperative Extension Service
PNC Bank 6351164653

BALANCE, December 31, 2013	(433.74)	
REVENUES		
County of Elk--Appropriations	40,200.00	
Transferred from PSCE Program		
TOTAL REVENUES	<u>40,200.00</u>	
TOTAL REVENUES AND BALANCE		<u>\$39,766.26</u>
EXPENDITURES		
Personal Services	\$2,793.28	
Travel	2,040.19	
Office Supplies	2,660.94	
Equipment Service Contracts and Leases	5,984.07	
Publications/Demonstrations	134.75	
Operations		
Utilities	100.70	
Miscellaneous		
Payroll	21,803.04	
TOTAL EXPENDITURES	35,516.97	
BALANCE, December 31, 2014	<u>4,249.29</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$39,766.26</u>

2014
COUNTY OF ELK
Dirt and Gravel Road Program
NORTHWEST SAVINGS BANK 084051838

BALANCE, December 31, 2013		\$16,505.57
REVENUES		
Commonwealth of Penna	25,000.00	
Interest	9.25	
	<hr/>	
TOTAL REVENUES		<u>\$25,009.25</u>
TOTAL REVENUES AND BALANCE		<u><u>\$41,514.82</u></u>
EXPENDITURES		
Elk Conservation District	1,154.75	
Jones Township	37,500.00	
CDW Government	348.04	
Visa	1,969.60	
Bank Service Charge	3.00	
TOTAL EXPENDITURES		40,975.39
BALANCE, December 31, 2014		<u>539.43</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$41,514.82</u></u>

2014
COUNTY OF ELK
Prisoners' Incentive Account
NORTHWEST SAVINGS BANK Checking 08400031459

BALANCE, December 31, 2013	23,437.05	
REVENUES		
T-Netix, Inc.--Commission	5,853.80	
Transfer from Prison Inmate Fund--Commissary	46,609.75	
Prison Inmate Fund--T-Netix Phone Cards	32,101.00	
Interest	13.16	
Reimbursements under \$2.00	24.10	
TOTAL REVENUES	<u>84,601.81</u>	
TOTAL REVENUES AND BALANCE		<u>\$108,038.86</u>
EXPENDITURES		
Commissary Supplies -Postage	37,230.73	
Prison Inmate Account Payroll	987.32	
Inmate Supplies-Repair- Equipment	17,426.05	
Phone Cards	17,833.40	
Television	1,169.47	
Magazine and Newspaper Subscriptions	2,029.66	
Miscellaneous	603.15	
TOTAL EXPENDITURES	<u>77,279.78</u>	
BALANCE, December 31, 2014	30,759.08	
TOTAL EXPENDITURES AND BALANCE		<u>\$108,038.86</u>

2014
COUNTY OF ELK
Probation and Parole Department

NATIONAL CITY BANK 0022018014
PNC Bank 63-5116-5533

BALANCE, December 31, 2013		73,848.14
REVENUES		
Collections from Clients & Escrow	534,921.36	
TOTAL REVENUES		<u>534,921.36</u>
TOTAL REVENUES AND BALANCES		<u><u>608,769.50</u></u>
EXPENDITURES		
Restitution	83,711.16	
Act 198 Substance Abuse	7,173.34	
Elk County DUI	597.28	
Elk County Prothonotary Automation	1,258.59	
Elk County Prothonotary	4,725.33	
Elk County Sheriff	1,208.96	
Elk County	154,486.67	
Elk County Act 35 Supervision Fee	45,912.65	
Miscellaneous and Municipal Fines	10,115.69	
Nelson Behavioral, C.R.N., Driver Education		
Phase II Drug and Alcohol	945.65	
Escheated checks	1,143.14	
State Costs, Fines & Judgements	128,726.25	
Check Printing	264.23	
Refunds	50,868.71	
Juvenile Resitution Fund	180.79	
TOTAL EXPENDITURES		<u>491,318.44</u>
BALANCE, December 31, 2014		117,451.06
TOTAL EXPENDITURES AND BALANCE		<u><u>608,769.50</u></u>

2014
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
National City Bank 984728263
Opened 1/13/07

Beginning Balance	7,424.66	
REVENUES		
Collections from Clients	1,645.87	
TOTAL REVENUES	<u>1,645.87</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$9,070.53</u></u>
EXPENDITURES		
Payments to Clients	1,063.00	
TOTAL EXPENDITURES	1,063.00	
BALANCE, December 31, 2014	<u>8,007.53</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$9,070.53</u></u>

2014
COUNTY OF ELK
Juvenile Probation Fund
CNB
Opened 12/31/12

Beginning Balance 1/1/14		13,510.90
REVENUES		
Collections from Clients	2,110.00	
TOTAL REVENUES		<u>2,110.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$15,620.90</u></u>
EXPENDITURES		
Payments to Clients	478.17	
TOTAL EXPENDITURES		478.17
BALANCE, December 31, 2014		<u>15,142.73</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$15,620.90</u></u>

2014
COUNTY OF ELK
Soil and Water Conservation

CNB Checking 0087220593
CNB Savings 0004292066
NORTHWEST SAVINGS BANK 084051838

BALANCES, December 31, 2013

CNB Checking Account	9,823.29	
Northwest Savings Passbook Account	10,137.67	
Act 13 Savings	<u>36,955.85</u>	
TOTAL BALANCE		56,916.81

REVENUES

County Allocation	45,739.25	
State Grants and Reimbursements	176,976.37	
Commissioners Allocation		
ECCD Reimburse	34,261.35	
Miscellaneous reimbursements	36,260.00	
E & S Permit Fees		
Clean water Fund--Permit Fees	11,750.00	
Interest Earned	15.68	
Act 13 Savings Deposits	56,818.18	
Act 13 Savings Interest	<u>172.00</u>	
TOTAL REVENUES		361,992.83

TOTAL REVENUES AND BALANCE

\$418,909.64

EXPENDITURES

Salaries, Benefits, and Payroll Taxes	174,829.31
District Travel Expenses	10,245.50
Dues	1,553.00
Contracted Services	8,038.12
Supplies	4,772.48
Training	30.00
Miscellaneous Expenses	70,018.30
Audit Expenses	2,350.00
Advertising	261.80
County of Elk	13,004.80
Clean Water Transfer to G.F.	
Act 13 Withdrawals	<u>35,000.00</u>

TOTAL EXPENDITURES	320,103.31
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BALANCES, December 31, 2014

CNB Checking Account	17,956.95	
Northwest Savings Passbook Account	21,903.35	
Act 13 Savings Account	<u>58,946.03</u>	
TOTAL BALANCE		98,806.33

TOTAL EXPENDITURES AND BALANCE

\$418,909.64

2014 COUNTY OF ELK Tax Statement

ASSESSED VALUATION

Real Estate	\$514,920,591.00	
Occupation	<u>1,778,630.00</u>	
Total Assessed Valuation		\$516,699,221.00
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		21,449

TAX RATES

General County Purposes	14.15	
Debt Purposes	<u>0.5</u>	
Total County Tax Rate Millage		14.65
County Per Capita Tax		\$5.00

CURRENT TAX LEVY

General Fund		
Real Estate	\$7,282,962.66	
Mineral Rights	<u>3,192.98</u>	\$7,286,155.64
Debt Fund		
Real Estate	\$257,406.10	
Mineral Rights	<u>113.90</u>	257,520.00
Per Capita	<u>107,245.00</u>	<u>107,245.00</u>
Total Current Tax Levy		\$7,650,920.64

(Continued)

2014
COUNTY OF ELK
Tax Statement (Continued)

TAXES COLLECTED

Real Estate

Current	\$6,769,440.20
Previous	9,721.65
Prior	
Tax Claim Bureau	<u>773,440.46</u>

Total Real Estate Collected	\$7,552,602.31
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Debt

Current	\$238,575.81
Previous	344.31
Prior	
Tax Claim Bureau	<u>20,004.16</u>

Total Debt Collected	\$258,924.28
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Per Capita

Current	\$91,521.37
Previous	2,849.00
Prior	<u>737.00</u>

Total Per Capita Collected	\$95,107.37
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Total Taxes Collected in 2014	\$7,906,633.96
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TAXES OUTSTANDING

Real Estate	\$454,588.84
Debt	16,691.74
Per Capita	<u>12,300.00</u>

Total Taxes Outstanding at End of 2014	\$483,580.58
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2014
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2014

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2014 2013	141,120.50	4,990.90	773.37 33.00
FOX TOWNSHIP	Swanson, Vondale	2014 2013	819,092.76	28,951.55	10,138.70 836.00
HIGHLAND TOWNSHIP	Moran, Samuel	2014 2013	105,308.21	3,723.37	1,132.40
HORTON TOWNSHIP	Woodward, Emma	2014 2013	250,368.83	8,849.73	4,076.70 264.00
JAY TOWNSHIP	Allegretto, James	2014 2013 2012	373,815.92	13,213.25	5,336.50 566.50 77.00
JONES TOWNSHIP	Haight, Joseph	2014 2013 2012 2011	382,384.48	13,516.33	4,834.50 236.50 88.00 16.50
MILLSTONE TOWNSHIP	Clark, Gale	2014 2013	55,494.82	1,962.12	253.20
RIDGWAY TOWNSHIP	Clark, Gale	2014 2013	567,840.20	20,068.74	7,987.30 434.50
SPRING CREEK TOWNSHIP	Olson, Curtis	2014 2013	86,242.05	3,049.33	649.60
JOHNSONBURG BOROI	Destephano, Trina In Lieu of Taxes	2014 2013 2013 2012 2011 2010	383,669.22 1,250.31	13,560.22 44.18	5,662.20 396.00 280.50 198.00 77.00
RIDGWAY BOROUGH	Robert Connacher In Lieu of Taxes In Lieu of Taxes	2014 2013 2013	646,494.02 4,802.37 3,668.97	22,163.08 170.00 130.13	9,809.30
CITY OF SAINT MARYS	Bloam, Charles	2014 2013	2,957,609.19	104,527.19	40,867.60 82.50
TOTAL TAXES COLLECTED			\$6,779,161.85	\$238,920.12	\$95,107.37

2014
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	Gaborek, Darlene	2014	10,892.09	385.09	85.00
		2013			20.00
FOX TOWNSHIP	Swanson, Vondalee	2014	50,516.62	1785.63	2,025.00
		2013			1,440.00
HIGHLAND TOWNSHIP	Moran, Samuel	2014	17,496.53	618.73	350.00
		2013			385.00
HORTON TOWNSHIP	Woodward, Emma	2014	22,614.57	799.25	420.00
		2013			360.00
JAY TOWNSHIP	Allegretto, James	2014	36,903.44	1,304.39	1,125.00
		2013			675.00
		2012			965.00
JONES TOWNSHIP	Haight, Joseph	2014	25,323.68	895.10	740.00
		2013			495.00
		2012			420.00
		2011			200.00
			163,746.93	5,788.19	9,705.00

(Continued to Next Page)

2014
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	2014 2013	3,149.57	111.38	25.00 25.00
RIDGWAY TOWNSHIP	Clark, Gale	2014 2013	50,976.78	1,801.71	1,145.00 590.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2014 2013	6,102.98	215.80	125.00 135.00
JOHNSONBURG BOROUGH	Destephano, Trina	2014 2013 2012 2011 2010	40,949.65	1,447.44	1,595.00 1,370.00 1,400.00 1,355.00 940.00
RIDGWAY BOROUGH	Connacher, Robert	2014 2013	60,574.86	2,764.78	2,510.00 3,225.00
CITY OF SAINT MARYS	Bloam III, Charles	2014 2013	129,088.07	4,562.44	2,155.00 2,630.00
TOTAL TAXES OUTSTANDING			454,588.84	16,691.74	28,930.00

2014
COUNTY OF ELK
Tax Collectors' Summary

COUNTY TAXES COLLECTED IN 2014			
Year	General Fund	Debt Fund	Per Capita
2014	\$6,769,440.20	\$238,575.81	\$91,521.37
2013	9,721.65	344.31	2,849.00
Prior			737.00
TOTALS	<u>\$6,779,161.85</u>	<u>\$238,920.12</u>	<u>\$95,107.37</u>

COUNTY TAXES OUTSTANDING AT YEAR END 2014			
Year	General Fund	Debt Fund	Per Capita
2014	\$454,588.84	\$16,691.74	\$12,300.00
2013			11,350.00
2012			2,785.00
2011			1,555.00
2010			940.00
TOTALS	<u>\$454,588.84</u>	<u>\$16,691.74</u>	<u>\$28,930.00</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..

2014
COUNTY OF ELK
Tax Claim Bureau Fund
CNB Cash Management Checking 0087228844

OFFICE BALANCE, December 31, 2013 400,008.65

REVENUES

Delinquent Taxes Collected	2,423,453.68
Interest Earned	1,362.79

TOTAL REVENUES	<u>2,424,816.47</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$2,824,825.12</u></u>
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EXPENDITURES

Delinquent Taxes and Costs	
County of Elk—General Fund	793,444.62
Boroughs	123,327.51
City of St. Marys	196,260.39
Townships	86,284.41
School Districts	1,163,578.76
Surplus Money	18,627.73
Prothonotary	291.50
Recorder of Deeds	12,615.74
NSF Charges	11,955.68

TOTAL EXPENDITURES	<u>2,406,386.34</u>
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Balance, December 31, 2014	418,438.78
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$2,824,825.12</u></u>
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2014
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, 2014, 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.

2014
COUNTY OF ELK
Contingent Liability Amortization Schedule
Elk County Industrial Development Authority's
Bond Issue--Series 2010

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

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

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

2014
COUNTY OF ELK
Contingent Liability Repayment History
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds--Series of 2010

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2011		\$25,735.53	\$75,000.00	\$2,345,000.00	\$75,000.00	\$2,270,000.00
2012		45,890.00	265,000.00	2,345,000.00	265,000.00	2,005,000.00
2013		42,410.00	270,000.00	2,345,000.00	270,000.00	1,735,000.00
2014		38,182.50	275,000.00	2,345,000.00	275,000.00	1,460,000.00
2015					0.00	
2016					0.00	
2017					0.00	
2018					0.00	
2019					0.00	

2014 Elk County Assessment Office

2014																Grand
Month	#	Books	S&H	Sales Tax	Total	Maps / Copies	Both	C/G	Letters	Data	Appeal	Labels	Other	Misc	Total	Total
January	4	20.00		1.20	21.20	366.50			50.00	28.00		75.00			519.50	540.70
February	5	25.00	8.00	1.50	34.50	419.30			10.00	50.00		100.00			579.30	613.80
March	4	20.00		1.20	21.20	462.50					25.00				487.50	508.70
April	6	30.00		1.80	31.80	526.50									526.50	558.30
May	2	10.00		0.60	10.60	2199.10									2,199.10	2,209.70
June	1	5.00	4.00	0.30	9.30	535.50		50.00	20.00	414.35					1,019.85	1,029.15
July	5	25.00	4.00	1.50	30.50	547.20			10.00	4.00	25.00				586.20	616.70
August	4	20.00		1.20	21.20	780.50		50.00	10.00	200.00	375.00				1,415.50	1,436.70
September	9	45.00	8.00	2.70	55.70	395.40			10.00		100.00				505.40	561.10
October	3	15.00	8.00	0.90	23.90	598.40		50.00		2,463.50		60.00			3,171.90	3,195.80
November	10	50.00	16.00	2.40	68.40	243.00		250.00	20.00						513.00	581.40
December	1	5.00		0.30	5.30	306.00									306.00	311.30
Totals	54.00	270.00	48.00	15.60	333.60	7,379.90	0.00	400.00	130.00	3,159.85	525.00	235.00	0.00	0.00	11,829.75	12,163.35

2014
COUNTY OF ELK
Growing Greener Projects

Northwest Savings Bank Account # 1086019732

BALANCE, December 31, 2013		208,386.45
REVENUES		
Elk County Soil & Water	0.00	
Interest	312.79	
TOTAL REVENUES		<u>312.79</u>
TOTAL REVENUES AND BALANCE		<u><u>\$208,699.24</u></u>
EXPENDITURES		
Elk Conservation District	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2014		<u>208,699.24</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$208,699.24</u></u>

2014
COUNTY OF ELK
County Wide Zoning
CNB Bank 0006142004

BALANCE, December 31, 2013		\$1,000.22
REVENUES		
Interest	0.02	
TOTAL REVENUES		<u>0.02</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,000.24</u></u>
EXPENDITURES		
Jones Township Supervisors	1,000.00	
Service Charge	0.24	
TOTAL EXPENDITURES		<u>1,000.24</u>
BALANCE, December 31, 2014		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,000.24</u></u>
Account Closed		

2013
COUNTY OF ELK
Gas Task Force Fund
CNB 6108716

BALANCE, December 31, 2013		7,045.67
Revenues	0.00	
Community Education Council	0.00	
 TOTAL REVENUES		<u>0.00</u>
 TOTAL REVENUES AND BALANCE		<u><u>\$7,045.67</u></u>
 EXPENDITURES		
Seminars	0.00	
Advertising	0.00	
Supplies	0.00	
 TOTAL EXPENDITURES		<u>0.00</u>
 BALANCE, December 31, 2014		<u>7,045.67</u>
 TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,045.67</u></u>

2014
COUNTY OF ELK
GAS WELL IMPACT FEE

Farmers National Bank 7640000210
Opened November 2012

BEGINNING BALANCE	675,374.47	
REVENUES		
Commonwealth of Pa.	405,065.54	
Interest	956.58	
TOTAL REVENUES	<u>406,022.12</u>	
TOTAL REVENUES AND BALANCE		<u>\$1,081,396.59</u>
EXPENDITURES	423,139.88	
TOTAL EXPENDITURES	423,139.88	
BALANCE, December 31, 2014	<u>658,256.71</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$1,081,396.59</u>

2014
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank
Opened Account 4/22/14

Beginning Balance 4/22/14	88,779.96	
REVENUES	50,262.30	
TOTAL REVENUES	<u>50,262.30</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$139,042.26</u></u>
EXPENDITURES		
	2,312.86	
TOTAL EXPENDITURES	<u>2,312.86</u>	
BALANCE, December 31, 2014	136,729.40	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$139,042.26</u></u>

2014
COUNTY OF ELK
Act 13 Marcellus Legacy Fund
Farmers National Bank
Account opened 4/22/14

Starting Balance April 22, 2014	82,889.83
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TOTAL REVENUES	<u>82,889.83</u>
TOTAL REVENUES AND BALANCE	<u><u>\$82,889.83</u></u>
EXPENDITURES	2,207.80
TOTAL EXPENDITURES	2,207.80
BALANCE, December 31, 2014	<u>80,682.03</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$82,889.83</u></u>

2014
COUNTY OF ELK
Repository Inspection Account
Farmers National Bank

Account opened 7/18/14

REVENUES	1,500.00	
TOTAL REVENUES		<u>1,500.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,500.00</u></u>
EXPENDITURES	700.00	
TOTAL EXPENDITURES		<u>700.00</u>
BALANCE, December 31, 2014		<u>800.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,500.00</u></u>

2014
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank

Account opened 12/30/14

REVENUES	1.00	
TOTAL REVENUES		<u>1.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1.00</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		<u>0.00</u>
BALANCE, December 31, 2014		<u>1.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1.00</u></u>

2014

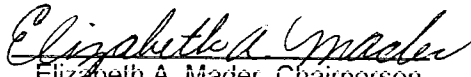
COUNTY OF ELK Auditors' Comments


We would again like to "thank" the elected officials and employees of Elk County for their cooperation during our 2014 audit.

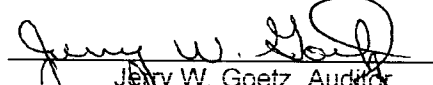
We attempt to have our Auditors' Settlement booklet conform to the single audit prepared by the independent accounting firm of Sharkey Piccirillo Keen & Hanzely LLP. The accounts of the County and its agencies are arranged in a sequence of categories consistent with the audit report guidelines provided 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

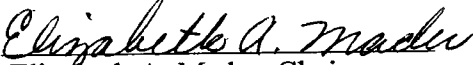

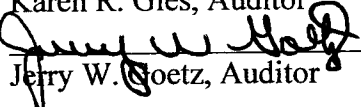
2014

AUDIT FINDINGS

The misfiling of receipts has improved due to the fiscal officer changing the way the files are set up. The larger filing cabinet has given more space for receipts to be filed correctly and less room for error.

There are still some serious issues with the Sheriff's office. We get no cooperation from the **SHERIFF** to resolve the many issues in that office. Deposits are not made in a timely manner and therefore their year did not end until January 2015, however we ended the year on December 31, 2014. Other issues are still with receipts, bank statement and check registers for their many accounts. The position of office manager should be just that **OFFICE MANAGER** and not a deputy at any given time. A more serious issue in the Sheriffs office is the matter of outstanding checks, in particular the three that are made out to a previous tax collector for a sheriff sale. The tax collector notified the sheriff the taxes were paid five days prior to the sale, but the taxes were still collected in the sale. After the sale the tax collector received checks for the amount of taxes collected. The tax collector tried to return the checks to the sheriff, but they would not accept them, telling the tax collector it was his job to find out who the money belonged to and send it to them. Therefore the sheriff's office is holding \$2,283.26 that belongs to an individual or a mortgage company.

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