

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

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

Honorable Richard A. Masson

**COUNTY COMMISSIONERS**

Janis E. Kemmer

Daniel R. Freeburg

Matthew G. Quesenberry

**DISTRICT ATTORNEY**

Shawn T. McMahon

**SHERIFF**

W. Todd Caltagarone

**COUNTY CORONER**

Michelle Muccio

**DISTRICT JUSTICES**

Mark S. Jacob

James L. Martin

**TREASURER**

Peggy B. Schneider

**RECORDER OF DEEDS AND REGISTER OF WILLS**

P. W. Weidenboerner

**PROTHONOTARY AND CLERK OF COURTS**

Susanne Straub Schneider

**COUNTY AUDITORS**

Siobhan Voss

Beth Bagley

Kathy Morton

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**2015**  
**COUNTY OF ELK**  
**GENERAL FUND**  
**Beginning Balance Sheet**

December 31, 2015

**ASSETS**

County National Bank Payroll Account	\$497.34
County National Bank Cash Management	\$2,114,193.22
Cash on Hand	\$500.00
Cash Investments	\$73.69

**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>

\$2,955,122.42

**TOTAL ASSETS**

\$2,955,122.42

**LIABILITIES**

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

\$636,330.83

**UNRESERVED FUND BALANCE, December 31, 2015**

\$2,318,791.59

**2015**  
**COUNTY OF ELK**  
**General Fund Revenues**  
County National Bank 9347

BALANCE, December 31, 2014

\$2,318,791.59

REVENUES

Taxes-Real Estate

311000	Current	\$6,775,048.64	
311100	Previous	\$5,923.10	
311200	Prior	\$3,593.89	\$6,784,565.63

Taxes-Per Capita

312000	Current	\$83,352.00	
312100	Previous	\$4,906.00	
312200	Prior	\$627.00	\$88,885.00

Taxes-Tax Claim

313000	Delinquent Real Estate	\$942,931.70	\$942,931.70
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**TOTAL TAXES**

**\$7,816,382.33**

**INTERGOVERNMENTAL REVENUES**

Federal Payments in Lieu of Taxes

331500-5200	Federal Payments in Lieu of Taxes	\$11,987.00	\$11,987.00
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State Operating Grants

332200-5401	PA Department of Agriculture	\$2,944.30	
332200-5402	Probation and Parole	\$73,998.35	
332200-5404	Admin and Operation of Courts	\$65,375.16	
332200-5406	PA Emergency Mgt. Agency	\$52,873.00	
332200-5419	Orphans Court Act 24 Monies	\$872.00	
332200-5423	Probation-TANF (Federal)	\$3,200.00	
332200-5429	Grant-Juvenile Enhancement Acct. AB	\$2,068.85	
332200-5430	State Reimbursement of Dist. Attorney	\$112,314.15	
332200-5517	Vital Statistics Improvement	\$2,785.69	\$316,431.50

**2015**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

**INTERGOVERNMENTAL REVENUES (Continued)**

State Entitlements

332400-05301	State Equalization Tax	\$106.60	\$106.60
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State Payments in Lieu of Taxes

332500-05302	DEP/State and National Forest	\$140,657.00	
332500-05303	State Game Lands	\$191,740.96	
332500-05305	Public Utility Realty Tax	\$9,206.40	\$341,604.36

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$670,129.46
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**CHARGES FOR SERVICES**

General Government-All Others

340000-05599	Hotel Tax Admin Costs	\$2,812.53	
340000-05600	Treasurer's Office	\$29,442.48	
340000-05605	Election Filing Fees	\$3,005.00	
340000-05606	Street Listings	\$240.00	
340000-05610	Register and Recorder	\$169,640.32	
340000-05612	Notary Fees	\$52.00	
340000-05690	Assessment Office (Maps, etc.)	\$9,823.85	
340000-05694	Assessment-Platt Books	\$317.00	
340000-05711	Reimburse Recycling Coordinator Admin Fees	\$22,821.00	
340000-05712	CDBG/Admin Fees	\$40,361.85	
340000-05730	Reimbursement-Summer PHEAA	\$16,623.25	
340000-05762	Admin Fee	\$3,894.15	
340000-05775	Planning Orthophotos	\$2.00	
340000-05776	Planning Subdivision Reimbursement	\$537.90	
340000-05777	Cremation	\$3,305.00	
340000-05778	Reimburse Records Storage Coordinator	\$23,403.90	
340000-05779	Reimburse GIS Service Salary	\$5,587.60	
340000-05780	Assessment	\$76,200.00	\$408,069.83

General Government-Judicial

342000-06000	Prothonotary Office	\$69,927.04	
342000-06001	Sheriff	\$79,812.08	
342000-06020	District Justice-King	\$41,322.81	
342000-06030	District Justice-Jacob	\$43,755.57	
342000-06080	Probation and Parole	\$169,522.23	
342000-06090	Out of County Housing	\$8,540.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$10,983.56	
342000-06195	Judge Imposed Fines	\$320,853.64	\$744,716.93

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	\$272,820.14	\$272,820.14
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<b>TOTAL CHARGES FOR SERVICES</b>	\$1,425,606.90
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**2015**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

**MISCELLANEOUS REVENUES**

Interest Earned			
361000-06170	General Fund--Checking	<u>\$7,589.58</u>	\$7,589.58
Rents and Royalties			
362000-06180	BFI Landfill--Superior Waste	<u>\$196,832.56</u>	\$196,832.56
Other Miscellaneous Revenues			
369000-06280	Property Insurance Reimbursement	\$73,391.00	
369000-06290	Sundries	\$37.51	
369000-06355	Reimbursemnt of Expenses Prior Year	<u>\$20,010.39</u>	\$93,438.90
<b>TOTAL MISCELLANEOUS REVENUES</b>			<u><b>\$297,861.04</b></u>
<b>OTHER FINANCING SOURCES</b>			

391000-6300	Sale of County Property	<u>\$4,141.00</u>	\$4,141.00
Interfund Operating Transfers			
392000-06320	Dro Costs Reimbursed	\$62,686.63	
392000-06340	C & Y Costs Reimbursed	\$654,708.62	
392000-06350	Supervision Fee Reimbursed	\$32,124.37	
392000-06369	Conservation District Reimbursement	<u>\$97,280.83</u>	\$846,800.45
<b>REFUNDS PRIOR YR EXPENDITURES</b>			
394000-6355	Reimbursement of Prior Year Expenses	<u>\$295.78</u>	\$295.78
<b>TOTAL OTHER FINANCING SOURCES</b>			<u><b>\$851,237.23</b></u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<u><b>\$11,061,216.96</b></u>
<b>TOTAL REVENUES AND BALANCE</b>			<u><b>\$13,380,008.55</b></u>

**2015  
COUNTY OF ELK  
General Fund Expenditures**

**GENERAL GOVERNMENT**

**Commissioners**

401001-10001	Salaries	\$165,858.42	
401001-10002	Personal Services	\$45,034.98	
401001-20002	Supplies	\$1,426.62	
401001-30000	Other Services	\$1,288.36	
401001-32002	Contracted Services Single Audit	\$42,500.00	
401001-34001	Communications/Advertising	\$5,798.80	
401001-36001	Transportation/Travel	\$3,749.70	
401000-40009	Union Representation	\$80.00	
401000-41007	Miscellaneous Training/Registration	<u>\$11,959.00</u>	\$277,695.88

**Chief Clerk**

401101-10001	Salaries	\$41,914.08	
401101-10002	Personal Services	\$5,880.42	
401101-20002	Supplies	\$213.44	
401101-30000	Other Services and Charges	\$4,422.15	
401101-34000	Communications	\$1.95	
401101-36000	Transportation	\$752.38	
401101-41000	Miscellaneous	<u>\$1,405.00</u>	\$54,589.42

**Registration**

401201-10001	Salaries	\$57,219.78	
401201-10002	Personal Services	\$9,899.82	
401201-20002	Supplies	\$1,677.29	
401201-34000	Communications	\$6,508.25	
401201-36000	Transportation	\$484.12	
401201-40009	Union Representation	\$100.00	
401201-41000	Miscellaneous	<u>\$64.00</u>	\$75,953.26

**Elections**

401202-20000	Supplies	\$29,892.71	
401202-31000	Professional Services	\$31,690.81	
401202-32000	Contracted Services	\$24,770.13	
401202-38000	Occupancy	<u>\$2,285.00</u>	\$88,638.65

**County Network**

401302-20002	Supplies/Office	\$3,444.03	
401302-32000	Contracted Services	\$24,167.87	
401302-34000	Communications	<u>\$24,169.24</u>	\$51,781.14

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

**\$548,658.35**



**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**GENERAL GOVERNMENT (Continued)**

**Auditors**

401303-10001	Salaries	\$45,153.60	
401303-10002	Personal Services	\$4,899.64	
401303-20002	Supplies	\$139.61	
401303-31000	Professional Services	\$1,000.00	
401303-34000	Communications	\$1,232.84	
401303-36000	Transportation	\$4,695.29	
401303-41000	Miscellaneous	<u>\$530.00</u>	\$57,650.98

**Assessment**

401306-10001	Salaries	\$164,402.76	
401306-10002	Personal Services	\$49,215.78	
401306-20002	Supplies	\$2,867.65	
401306-31000	Professional Services	\$400.00	
401306-32000	Contracted Services	\$15,268.95	
401306-34000	Communications	\$1,464.90	
401306-36000	Transportation	\$3,236.00	
401306-40000	Union Representation	\$100.00	
401306-41003	Tax Bills and Postage	<u>(\$48,690.59)</u>	\$188,265.45

**Tax Collectors**

401307-20002	Supplies	\$800.97	
401307-34000	Communications	\$2,716.13	
401307-40001	Insurance Bond Premium	\$64.00	
401307-42001	Share Cost-Tax Collector	<u>\$34,444.47</u>	\$38,025.57

**Tax Claim Bureau**

401308-10001	Salaries	\$26,965.82	
401308-10002	Personal Services	\$16,498.41	
401308-20002	Supplies	\$1,435.54	
401308-31000	Professional Service Solicitors	\$2,850.00	
401308-32000	Contracted Services	\$6,109.00	
401308-34000	Communications	\$37,993.80	
401308-36000	Transportation	\$22.50	
401308-41000	Miscellaneous	<u>\$34,422.36</u>	\$126,297.43

**SUBTOTAL GENERAL GOVERNMENT (Continued on Page 7)**

**\$410,239.43**

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Treasurer

401309-10001	Salaries	\$110,340.87	
401309-10002	Personal Services	\$40,645.29	
401309-20002	Supplies	\$772.85	
401309-31000	Professional Services	\$1,800.00	
401309-32000	Contracted Services	\$2,796.68	
401309-34000	Communications	\$1,033.12	
401309-36000	Transportation	\$43.60	
401309-40000	Insurance/Union Representation	\$100.00	
401309-41000	Miscellaneous	\$500.00	\$158,032.41

Purchasing

401402-20002	Supplies	\$4,987.47	\$4,987.47
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Solicitor

401501-10001	Salaries	\$20,329.66	
401501-10002	Personal Services	\$1,816.28	
401501-20002	Supplies	\$2,405.95	
401501-36000	Transportation	\$754.58	
401501-41000	Miscellaneous	\$495.00	\$25,801.47

Public Defender

401502-31017	Professional Service (Special Public DEFS)	\$117,981.28	
401502-32000	Contracted Services	\$82,750.22	
401502-41000	Miscellaneous	\$500.00	\$201,231.50

Recorder of Deeds

401503-10001	Salaries	\$120,217.33	
401503-10002	Personal Services	\$44,714.42	
401503-20002	Supplies	\$2,652.26	
401503-31000	Professional Services	\$800.00	
401503-32000	Contracted Services	\$7,752.17	
401503-34000	Communications	\$437.86	
401503-36000	Transportation	\$881.96	
401503-40000	Union Representation	\$212.50	
401503-41000	Miscellaneous	\$850.00	\$178,518.50

**SUBTOTAL GENERAL GOVERNMENT (Continued on Page 8)**

**\$568,571.35**

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**GENERAL GOVERNMENT (Continued)**

**PHEAA Summer Interns**

401504-10001	Salaries	\$17,745.13	
401504-10002	Personal Services	<u>\$1,407.84</u>	\$19,152.97

**Record Storage**

401505-10001	Salaries	\$32,446.63	
401505-10002	Personal Services	\$13,164.90	
401505-20002	Supplies	\$787.94	
401505-32000	Contracted Services/Consulting	\$209.44	
401505-34000	Communications	\$4.04	
401505-36000	Transportation	<u>\$130.72</u>	\$46,743.67

**Planning**

401701-10001	Salaries	\$66,373.12	
401701-10002	Personal Services	\$34,508.39	
401701-20002	Supplies	\$388.23	
401701-34000	Communications	\$229.59	
401701-36000	Transportation	\$594.42	
401701-40000	Union Representation	\$100.00	
401701-41000	Miscellaneous	<u>\$552.00</u>	\$102,745.75

**Data Processing**

401702-10001	Salaries	\$60,897.56	
401702-10002	Personal Services	\$22,430.55	
401702-20002	Supplies	\$1,795.16	
401702-32000	Contracted Services/Equipment Leasing	\$148.49	
401702-34000	Communications	<u>\$968.85</u>	\$86,240.61

**CDBG Coordinator**

401703-10001	Salaries	\$33,639.78	
401703-10002	Personal Services	\$17,379.04	
401703-20002	Supplies	\$330.78	
401703-34000	Communications	\$1,557.90	
401703-36000	Transportation	\$150.14	
401703-40000	Union Representation	\$100.00	
401703-41000	Miscellaneous	<u>\$281.70</u>	\$53,439.34

**Courthouse**

401704-10001	Salaries	\$132,496.79	
401704-10002	Personal Services	\$57,116.32	
401704-20002	Supplies	\$17,621.06	
401704-31000	Professional Services	\$440.94	
401704-32000	Contracted Services	\$45,457.70	
401704-34005	Postage	(\$1,288.68)	
401704-34007	Xeroxing	\$4.50	
401704-36000	Transportation	\$1,271.73	
401704-38000	Occupancy	\$38,592.18	
401704-40000	Union Representation	<u>\$100.00</u>	\$291,812.54

**SUBTOTAL GENERAL GOVERNMENT (Continued on Page 9)**

**\$600,134.88**

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Courthouse Annex

401705-20002	Supplies	\$3,688.14	
401705-32000	Contracted Services	\$9,441.30	
401705-36000	Transportation	\$17.75	
401705-38000	Utilities	<u>\$30,246.00</u>	\$43,393.19

Central Telephone

401706-10001	Salaries	\$25,566.34	
401706-10002	Personal Services	\$7,084.32	
401706-34000	Communications	<u>\$510.40</u>	\$33,161.06

Postage Maintenance and Agreements

401707-20002	Supplies	\$647.49	
401707-32000	Contracted Services	\$4,063.54	
401707-34005	Communications	<u>\$4,549.77</u>	\$9,260.80

Housing/Economic Development

401708-10001	Salaries	\$33,639.76	
401708-10002	Personal Services	\$15,560.93	
401708-20002	Supplies	\$381.33	
401708-34000	Communications	\$754.62	
401708-36000	Transportation	\$202.41	
401708-40000	Union Representation	\$100.00	
401708-41000	Miscellaneous	<u>\$416.70</u>	\$51,055.75

IT/GIS

401709-10001	Salaries	\$39,455.26	
401709-10002	Personal Services	\$17,645.07	
401709-20002	Supplies	\$599.14	
401709-34000	Communications	\$10.19	
401709-36000	Transportation	\$58.92	
401709-41000	Miscellaneous	<u>\$325.00</u>	\$58,093.58

Economic Community Development

401710-10001	Salaries	\$33,639.77	
401710-10002	Personal Services	\$16,474.25	
401710-20002	Supplies	\$726.81	
401710-34000	Communications	\$6.99	
401710-36000	Transportation	\$33.78	
401710-40000	Union Representation	\$20.00	
401710-41000	Training/Registration	\$25.00	
401710-42000	Donations/Pass Thru	<u>\$1,449.17</u>	\$52,375.77

SUBTOTAL GENERAL GOVERNMENT

\$247,340.15

TOTAL GENERAL GOVERNMENT

\$2,374,944.16

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**JUDICIAL GOVERNMENT**

Judge

418400-10001	Salaries	\$61,828.40	
418400-10002	Personal Services	\$22,107.34	
418400-20002	Supplies	\$1,992.36	
418400-31000	Professional Services	\$9,390.03	
418400-32000	Contracted Services	\$56,281.20	
418400-34000	Communications	\$3,484.49	
418400-41000	Miscellaneous	<u>\$19,424.26</u>	\$174,508.08

District Justice King

418601-10001	Salaries	\$56,079.18	
418601-10002	Personal Services	\$31,907.78	
418601-20002	Supplies	\$6,719.79	
418601-32000	Contracted Services	\$2,507.72	
418601-34000	Communications	\$9,105.00	
418601-38000	Occupancy	<u>\$11,550.00</u>	\$117,869.47

District Justice Jacob

418602-10001	Salaries	\$79,564.42	
418602-10002	Personal Services	\$28,602.91	
418602-20002	Supplies	\$8,347.78	
418602-32000	Contracted Services	\$3,699.36	
418602-34000	Communications	\$13,698.81	
418602-36000	Transportation	\$50.60	
418602-38000	Occupancy	\$17,262.00	
418602-41000	Miscellaneous	<u>\$864.75</u>	\$152,090.63

Law Library

418800-20002	Supplies	\$34,196.47	
418800-31000	Professional Services	<u>\$720.00</u>	\$34,916.47

**SUBTOTAL JUDICIAL GOVERNMENT (continued on Page 11)**

**\$479,384.65**

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT (Continued)

Jury Commissioners

418920-10001	Salaries	\$2,497.80	
418920-10002	Personal Services	<u>\$177.05</u>	\$2,674.85

Coroner

418930-10001	Salaries	\$29,308.50	
418930-10002	Personal Services	\$14,066.97	
418930-20002	Supplies	\$396.52	
418930-31000	Professional Services	\$6,908.36	
418930-34000	Communications	\$689.49	
418930-36000	Transportation	\$4,664.36	
418930-36020	Contracted Services	\$450.00	
418930-38000	Occupancy	\$1,553.61	
418920-41000	Miscellaneous	<u>\$3,120.00</u>	\$61,157.81

District Attorney

418940-10001	Salaries	\$238,968.80	
418940-10002	Personal Services	\$29,765.19	
418940-20002	Supplies	\$4,305.65	
418940-32000	Contracted Services	\$4,015.15	
418940-34000	Communications	\$403.03	
418940-36000	Transportation	\$3,427.60	
418940-40000	Union Representation	\$312.50	
418940-41000	Miscellaneous	<u>\$3,983.55</u>	\$285,181.47

Prothonotary

418950-10001	Salaries	\$129,210.08	
418950-10002	Personal Services	\$35,597.71	
418950-20002	Supplies	\$3,254.97	
418950-31000	Professional Services	\$1,800.00	
418950-32000	Contracted Services	\$4,600.00	
418950-34000	Communications	\$2,513.45	
418950-36000	Transportation	\$41.72	
418950-40000	Union Representation	\$312.50	
418950-41000	Miscellaneous	<u>\$500.00</u>	\$177,830.43

Register of Wills

418960-10001	Salaries	\$31,058.16	
418960-10002	Personal Services	\$6,027.81	
418960-20002	Supplies	\$2,306.61	
418960-31000	Professional Services	\$800.00	
418960-34000	Communications	\$503.73	
418960-36000	Transportation	\$232.76	
418960-40000	Union Representation	\$100.00	
418960-41000	Miscellaneous	<u>\$1,569.20</u>	\$42,598.27

SUBTOTAL JUDICIAL GOVERNMENT (continued on Page 12)

\$569,442.83

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**JUDICIAL GOVERNMENT (Continued)**

**Sheriff**

418970-10001	Salaries	\$220,271.12	
418970-10002	Personal Services	\$71,764.00	
418970-20002	Supplies	\$5,189.38	
418970-34000	Communications	\$2,017.43	
418970-36000	Transportation	\$12,231.50	
418970-40000	Union Representation	\$312.50	
418970-41000	Miscellaneous	<u>\$4,625.21</u>	\$316,411.14

**Arbitrators**

418980-31000	Professional Services	<u>\$1,200.00</u>	\$1,200.00
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**MH/MR Referee**

418990-10001	Salaries	\$12,976.08	
418990-10002	Personal Services	\$1,101.64	
418990-31000	Professional Services	<u>\$470.00</u>	\$14,547.72

**TOTAL JUDICIAL GOVERNMENT**

\$1,380,986.34

**PUBLIC SAFETY**

**Jail**

423200-10001	Salaries	\$1,544,099.93	
423200-10002	Personal Services	\$519,300.46	
423200-20002	Supplies	\$264,800.39	
423200-30000	Other Services and Charges	\$91.40	
423200-32000	Contracted Services	\$333,829.17	
423200-34000	Communications	\$1,539.27	
423200-36000	Transportation	\$3,491.09	
423200-38000	Occupancy	\$58,149.94	
423200-40000	Union Representation	\$1,250.00	
423200-41000	Miscellaneous	<u>\$9,597.00</u>	\$2,736,148.65

**SUBTOTAL PUBLIC SAFETY (continued on Page 13)**

\$2,736,148.65

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC SAFETY (Continued)**

**Juvenile Probation**

423300-10001	Salaries	\$117,782.34	
423300-10002	Personal Services	\$51,245.97	
423300-36000	Transportation	\$2,127.87	
423300-41000	Miscellaneous	\$1,688.61	
423300-70000	Juvenile Enhancement Account	<u>\$5,943.24</u>	\$178,788.03

**Warden**

423400-10001	Salaries	\$149,091.28	
423400-10002	Personal Services	\$62,912.79	
423400-20002	Supplies	\$1,088.90	
423400-34000	Communications	\$753.37	
423400-36000	Transportation	\$81.67	
423400-41000	Miscellaneous	<u>\$280.00</u>	\$214,208.01

**Probation and Parole**

423600-10001	Salaries	\$296,822.77	
423600-10002	Personal Services	\$113,076.65	
423600-20002	Supplies	\$1,258.86	
423600-31000	Professional Services	\$46.25	
423600-34000	Communications	\$4,572.35	
423600-36000	Transportation	\$1,042.23	
423600-40005	Insurance	\$340.00	
423600-41000	Miscellaneous	<u>\$1,476.89</u>	\$418,636.00

**SUBTOTAL PUBLIC SAFETY (continued on Page 14)**

**\$811,632.04**



**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC SAFETY (Continued)**

**Communications**

429300-10001	Salaries	\$577,210.92	
429300-10002	Personal Services	\$168,703.87	
429300-38000	Occupancy	\$51,416.69	
429300-40000	Union Representation	<u>\$150.00</u>	\$797,481.48

**EMA**

429400-10001	Salaries	\$82,164.90	
429400-10002	Personal Services	\$24,097.13	
429400-20002	Supplies	\$3,384.78	
429400-32000	Contracted Services	\$14,641.93	
429400-34000	Communications	\$6,320.20	
429400-36000	Transportation	\$91.62	
429400-40000	Union Representation	\$100.00	
429400-41000	Miscellaneous	<u>\$436.00</u>	\$131,236.56

<b>TOTAL PUBLIC SAFETY</b>			<b>\$4,476,498.73</b>
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**PUBLIC WORKS**

**Recycling**

432300-10001	Salaries	\$87,953.66	
432300-10002	Personal Services	\$17,704.86	
432300-20002	Supplies	\$96.14	
432300-30000	Other Services and Charges	\$1,207.36	
432300-34000	Communications	\$719.84	
432300-36000	Transportation	\$159.01	
432300-41000	Miscellaneous	<u>\$125.00</u>	\$107,965.87

<b>TOTAL PUBLIC WORKS</b>			<b>\$107,965.87</b>
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**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

Human Services

Veterans' Affairs

441000-10001	Salaries	\$41,164.92	
441000-10002	Personal Services	\$16,809.67	
441000-20002	Supplies	\$10,130.59	
441000-32000	Contracted Services	\$6,008.12	
441000-34000	Communications	\$668.08	
441000-36000	Transportation	\$656.75	
441000-38004	DAV-Miscellaneous Expenses	(\$884.06)	
441000-40000	Union Representation	\$100.00	
441000-41000	Miscellaneous	\$9,507.08	
441000-50000	Contribution Memorial Day	<u>\$450.00</u>	\$84,611.15

<b>TOTAL HUMAN SERVICES</b>			<b><u>\$84,611.15</u></b>
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Conservation and Development

Conservation

468000-34000	Communications	<u>\$1,120.65</u>	\$1,120.65
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<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>			<b><u>\$1,120.65</u></b>
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Debt Service

Miscellaneous Expenditures

475000-32000	Contracted Services	\$167,856.58	
475000-41203	County Retirement Contribution	<u>\$3,067.60</u>	\$170,924.18

TAN

479000-54005	Interest on Loan	<u>\$2,161.63</u>	\$2,161.63
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<b>TOTAL DEBT SERVICE</b>			<b><u>\$173,085.81</u></b>
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**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

Miscellaneous

Appropriations--Contributions			
481003-50002	Contributions	<u>\$346,918.97</u>	\$346,918.97
Appropriations--Grants			
481003-52000	Grants	<u>\$42,243.09</u>	\$42,243.09
Appropriations--Subsidies			
481003-54000	Subsidies	<u>\$424,378.89</u>	\$424,378.89
Workman's Compensation Contributions			
484000-41026	Adjustments	<u>(\$40,722.47)</u>	(\$40,722.47)
Unemployment Compensation			
485000-41028	Misc/Sui Adjustment	<u>(\$1,320.61)</u>	(\$1,320.61)
Insurance			
487000-40000	Insurance	\$289,028.59	
487000-41000	Miscellaneous	<u>\$55,906.47</u>	\$344,935.06
<b>SUBTOTAL MISCELLANEOUS (Continued on Page 17)</b>			<u><u>\$1,116,432.93</u></u>

**2015**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

MISCELLANEOUS (Continued)

Miscellaneous Expenditures

489000-41050	Misc Exp Pr. Yr/Outstanding Ck	(\$3,201.85)	
489000-42010	Sales Tax	\$0.76	
489000-70022	Misc Pre Employee Physicals	<u>\$3,035.00</u>	(\$166.09)

Miscellaneous Expenditures

489900-6367	Post Closure--SW Enforcement	\$58,328.00	
489900-41000	Miscellaneous	<u>\$1,196.00</u>	\$59,524.00

<b>TOTAL MISCELLANEOUS</b>			<b><u>\$1,175,790.84</u></b>
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Other Financing Uses

Interfund Operating Transfers

492000-41015	Miscellaneous-Transfer of County Funds	\$79.00	
492000-06380	Transfer From/To Other Funds	<u>\$6,397.92</u>	\$6,476.92

Refunds--Prior Years

494000-41000	Miscellaneous	\$54,101.35	
494000-41012	Miscellaneous Prior Years Expenditures	<u>(\$3,067.60)</u>	\$51,033.75

<b>TOTAL OTHER FINANCING USES</b>			<b><u>\$57,510.67</u></b>
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Tax Collectors

Tax Collectors/Assessment Board

501307-10002	Personal Services	<u>\$176,116.26</u>	\$176,116.26
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<b>TOTAL TAX COLLECTORS</b>			<b><u>\$176,116.26</u></b>
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<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b><u>\$10,008,630.48</u></b>
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<b>BALANCE December 31, 2015</b>			<b><u>\$3,371,378.07</u></b>
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<b>TOTAL EXPENDITURES AND BALANCE</b>			<b><u>\$13,380,008.55</u></b>
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**2015**  
**COUNTY OF ELK**  
**General Fund Ending Balance Sheet**

December 31, 2015

**ASSETS**

**CASH AND INVESTMENTS**

County National Bank Payroll Account	\$497.34	
County National Bank 9347	\$2,454,860.88	
Cash On Hand	\$500.00	
Cash-Investments	<u>\$73.69</u>	
		<u>\$2,455,931.91</u>

**OTHER ASSETS**

Taxes and Accounts Receivable (2)	\$325,553.67	
Due from Other Governments (3)	\$172,354.87	
Due from Other Funds (4&5)	<u>\$881,149.92</u>	
		<u>\$1,379,058.46</u>

<b>TOTAL ASSETS</b>	<b><u>\$3,834,990.37</u></b>
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**LIABILITIES**

Accounts Payable (6, 7, 8)	<u>\$463,612.30</u>
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<b>TOTAL LIABILITIES</b>	<b><u>\$463,612.30</u></b>
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<b>UNRESERVED FUND BALANCE, December 31, 2015</b>	<b><u>\$3,371,378.07</u></b>
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**2015  
COUNTY OF ELK  
General Fund Summary**

Balance, December 31, 2014 \$2,318,791.59

REVENUES

Taxes	\$7,816,382.33
Intergovernmental Revenues	\$670,129.46
Charges for Services	\$1,425,606.90
Miscellaneous	\$297,861.04
Other Financing Sources	<u>\$851,237.23</u>

TOTAL REVENUE \$11,061,216.96

TOTAL REVENUES AND BALANCE \$13,380,008.55

EXPENDITURES

General Government	\$2,374,944.16
Judicial Government	\$1,380,986.34
Public Safety	\$4,476,498.73
Public Works	\$107,965.87
Human Services	\$84,611.15
Conservation and Development	\$1,120.65
Debt Service	\$173,085.81
Miscellaneous	\$1,175,790.84
Other Financing Uses	\$57,510.67
Tax Collectors/Assessment Board	<u>\$176,116.26</u>

TOTAL EXPENDITURES \$10,008,630.48

BALANCE, December 31, 2015 \$3,371,378.07

TOTAL EXPENDITURES AND BALANCE \$13,380,008.55

**2015**  
**COUNTY OF ELK**  
**Payroll Fund**  
CNB 3561

BALANCE, December 31, 2014		\$497.34
REVENUES		
Deposits from General Fund	<u>\$3,638,519.31</u>	
TOTAL REVENUES		<u>\$3,638,519.31</u>
TOTAL REVENUES AND BALANCE		<u>\$3,639,016.65</u>
EXPENDITURES		
Net Payroll		
County National Bank	\$717,193.70	
County National Bank - Direct Deposit	<u>\$2,921,325.61</u>	
TOTAL EXPENDITURES		<u>\$3,638,519.31</u>
BALANCE, December 31, 2015		\$497.34
TOTAL EXPENDITURES AND BALANCE		<u>\$3,639,016.65</u>

**2015**  
**COUNTY OF ELK**  
**Employees' Payroll Deductions Report**

GROSS PAY \$5,880,971.65

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)	
Health CAF	\$188,304.13
Flex Plan	\$39,482.86
A-Life	\$1,100.20
AFLAC	\$5,644.85
Dental CAF	\$22,512.80
Insurance CAF	\$5,780.32
Vision Plan CAF	\$6,194.64

(Portion of Gross Pay Subject to Federal Withholding)

\$269,019.80

Deferred Compensation (Deferred from Federal Withholding Tax)	
NACO Deferred Compensation	\$50,082.59
Retirement Compensation (Max 7%)	\$360,975.68

(Portion of Gross Pay Subject to Federal Withholding)

\$411,058.27

Other Payroll Deductions	
Additional Life	\$933.40
Disability Income Protection	\$1,815.36
Retirement Payments (Over 7%)	\$72,529.96
Credit Union	\$168,956.00
Union Dues	\$31,933.59
Wage Attachment	\$9,624.13
Other Insurance	\$6,781.34
Tax Levy	\$1,596.33
General Deductions	\$100.00
General Deductions	\$3,675.60
Insurance	\$480.00
Pheaa	\$0.00
Child Support	\$6,162.68
Dental	\$210.40
Vision	\$48.70
Health	\$790.95

\$305,638.44

Withholding Taxes	
Federal Income Tax	\$590,121.63
Federal Insurance Contributions Act	\$344,396.95
Medicare	\$81,373.35
State Income Tax	\$172,386.46
Local Income Tax	\$56,533.62
State Unemployment Insurance	\$3,577.82
Local State Tax	\$8,346.00

\$1,256,735.83

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,242,452.34

NET PAY \$3,638,519.31



**2015**  
**COUNTY OF ELK**  
**Employees' Retirement Fund (Market Value)**  
Northwest Savings Bank 2320

TOTAL ASSETS (COST VALUE) January 1, 2015 \$14,593,912.01

REVENUES

Member Contributions	\$514,591.74	
County Contribution	\$181,258.02	
Realized Capital Gains	\$200,441.54	
Net Accrued Interest/Other	\$41,418.10	
Investment Interest	\$181,856.22	
Investment Dividends	\$257,421.78	
		\$1,376,987.40

TOTAL REVENUES AND BALANCE \$15,970,899.41

EXPENDITURES

Retirement Allowances Paid	\$924,424.30	
Administrative Expenses	\$122,641.70	
Miscellaneous	\$2,410.15	

TOTAL EXPENDITURES \$1,049,476.15

Net Increase \$327,511.25

Total Assets (cost value) December 31, 2015 \$14,921,423.26

Unrealized appreciation/depreciation \$3,281,389.22

Total Assets (market value) December 31, 2015 \$18,202,812.48

Assets	Cost Value	Market Value
Cash and Short-term Investments	\$1,395,339.90	\$1,399,639.17
Receivables	\$41,040.09	\$41,040.09
U.S. Government Obligations	\$2,783,200.87	\$2,788,231.83
Domestic Corporate Bonds	\$2,292,284.83	\$2,272,187.77
Marketable CD'S		
Domestic Common Stock	\$6,909,863.08	\$9,760,729.13
International Stock	\$0.00	\$0.00
Mutual Funds	\$1,464,324.89	\$1,905,792.34
Total State and Municipal	\$35,369.60	\$35,192.15
<b>BALANCE, December 31, 2015</b>	<b>\$14,921,423.26</b>	<b>\$18,202,812.48</b>

**2015**  
**COUNTY OF ELK**  
**2010 Series B Recovery Zone Economic**

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

<u>\$0.00</u>	<u>\$1,087,328.92</u>	<u>\$1,087,328.92</u>	<u>\$1,087,328.92</u>
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**2015**  
**COUNTY OF ELK**  
**2010 Series A Recovery Zone Economic Development Bond**  
Northwest Savings Bank

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

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

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

\$2,560,000.00

\$415,880.00    \$2,975,880.00

\$2,975,880.00

**2015**  
**COUNTY OF ELK**  
**Debt Fund**  
**General Obligation Bonds-Series of 2003**  
Northwest Savings Bank 7661

BALANCE, December 31, 2014 \$744,369.87

REVENUES

Tax Collector Collections	\$238,624.98
In Lieu of Taxes	\$337.15
Tax Claim	\$23,467.88
Interest Earned	\$731.39
Miscellaneous Credit	<u>\$50,980.33</u>

TOTAL REVENUES \$314,141.73

<u>TOTAL REVENUES AND BALANCE</u>	<u>\$1,058,511.60</u>
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EXPENDITURES

2010 Series A Principal	\$270,000.00
2010 Series A Interest	\$53,280.00
2010 Series B Interest	\$121,867.50
Administration Fee Cost 2003	\$1,100.00
Reimbursement/Refund	\$1,002.06
Vet Preference	<u>\$227.94</u>

TOTAL EXPENDITURES \$447,477.50

BALANCE, December 31, 2015 \$611,034.10

<u>TOTAL EXPENDITURES AND BALANCE</u>	<u>\$1,058,511.60</u>
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**2015**  
**COUNTY OF ELK**  
**2010 Series A General Obligation Bond**  
Northwest Savings Bank 6521

BALANCE, December 31, 2014		(\$9.99)
REVENUES		
Miscellaneous Credit	<u>\$10.00</u>	
TOTAL REVENUES		<u>\$10.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Debit Check-County of Elk to Construction Fund	<u>\$0.01</u>	
Fund		
TOTAL EXPENDITURES		<u>\$0.01</u>
BALANCE, December 31, 2015		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

Account Closed as of January 2, 2015

**2015**  
**COUNTY OF ELK**  
**Construction Fund**  
CNB Bank 0234

BALANCE, December 31, 2014		\$107,001.67
REVENUES		
Transfer-General Fund	\$59,033.00	
Interest Earned	<u>\$0.01</u>	
TOTAL REVENUES		<u>\$59,033.01</u>
TOTAL REVENUES AND BALANCE		<u><u>\$166,034.68</u></u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$166,034.68
TOTAL EXPENDITURES AND BALANCE		<u><u>\$166,034.68</u></u>

**2015**  
**COUNTY OF ELK**  
**Affordable Housing Fund**  
Northwest Savings Bank 3487

BALANCE, December 31, 2014

\$74,718.91

REVENUES

Affordable Housing Collections from	
Recorder of Deeds	\$26,130.00
Lead paint Training	\$3,600.00
Homeowner Contribution	\$10,591.00
Lien fee Reimbursement	\$7,366.50
Transfers	\$160.00
Interest Earned	<u>\$40.14</u>

TOTAL REVENUES

\$47,887.64

TOTAL REVENUES AND BALANCE

\$122,606.55

EXPENDITURES

Construction	\$50,029.00
Administration Fee	\$7,759.20
Miscellaneous Debit	\$2,144.63
Lien Fees	<u>\$110.00</u>

TOTAL EXPENDITURES

\$60,042.83

BALANCE, December 31, 2015

\$62,563.72

TOTAL EXPENDITURES AND BALANCE

\$122,606.55

**2015**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account**  
CNB Bank 4077

BALANCE, December 31, 2014		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	<u>\$417,795.29</u>	
TOTAL REVENUES		<u>\$417,795.29</u>
<b>TOTAL REVENUES AND BALANCE</b>		<u><u>\$417,795.29</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	\$373,451.00	
County of Elk General Fund	<u>\$44,344.29</u>	
TOTAL EXPENDITURES		<u>\$417,795.29</u>
BALANCE, December 31, 2015		\$0.00
<b>TOTAL EXPENDITURES AND BALANCE</b>		<u><u>\$417,795.29</u></u>

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



**2015**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

2011 Allotment Competitive

REVENUES

State Treasurer-Department of Community  
and Economic Development

\$1,105.69

TOTAL REVENUES

\$1,105.69

BALANCE, December 31, 2015

\$0.00

**TOTAL REVENUES AND BALANCE**

**\$1,105.69**

EXPENDITURES

County of Elk

\$1,105.69

TOTAL EXPENDITURES

\$1,105.69

**TOTAL EXPENDITURES AND BALANCE**

**\$1,105.69**

Note: The 2010 Community Block Grant Competitive had originally been funded by  
an authorized amount of \$500,000.00. The remaining authorized 2010  
Allotment Competitive Development Block Grant Funds are \$0.00.

2011 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community  
and Economic Development

\$137,577.47

TOTAL REVENUES

\$137,577.47

**TOTAL REVENUES AND BALANCE**

**\$137,577.47**

EXPENDITURES

Payments to Contractors and Suppliers  
County of Elk

\$118,265.00

\$19,312.47

TOTAL EXPENDITURES

\$137,577.47

BALANCE, December 31, 2015

\$28,553.24

**TOTAL EXPENDITURES AND BALANCE**

**\$137,577.47**

Note: The 2011 Community Block Grant had originally been funded by an authorized  
amount of \$224,261.00. The remaining authorized 2011 Entitlement  
Community Development Block Grant Funds are \$28,553.24.

**2015**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

2012 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$104,622.13
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TOTAL REVENUES	\$104,622.13
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TOTAL REVENUES AND BALANCE	\$104,622.13
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EXPENDITURES

Payments to Contractors and Suppliers	\$80,696.00
County of Elk	\$23,926.13

TOTAL EXPENDITURES	\$104,622.13
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BALANCE, December 31, 2015	\$7,958.87
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TOTAL EXPENDITURES AND BALANCE	\$104,622.13
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Note: The 2012 Community Block Grant had originally been funded by an authorized  
amount of \$212,568.00. The remaining authorized 2012 Entitlement  
Community Development Block Grant Funds are \$7,958.87.

2013 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$174,490.00
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TOTAL REVENUES	\$174,490.00
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TOTAL REVENUES AND BALANCE	\$174,490.00
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EXPENDITURES

Payments to Contractors and Suppliers	\$174,490.00
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TOTAL EXPENDITURES	\$174,490.00
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BALANCE, December 31, 2015	\$38,302.00
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TOTAL EXPENDITURES AND BALANCE	\$174,490.00
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Note: The 2013 Community Block Grant had originally been funded by an authorized  
amount of \$212,792.00. The remaining authorized 2013 Entitlement  
Community Development Block Grant Funds are \$38,302.00.

**2015**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**  
CNB Bank 4077

2014 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$0.00</u>
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TOTAL REVENUES	<u>\$0.00</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$0.00</u></u>
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EXPENDITURES

Payments to Contractors and Suppliers	\$0.00
County of Elk	<u>\$0.00</u>

TOTAL EXPENDITURES	<u>\$0.00</u>
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BALANCE, December 31, 2015	\$213,752.00
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$0.00</u></u>
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Note: The 2014 Community Block Grant had originally been funded by an authorized amount of \$213,752.00. The remaining authorized 2012 Entitlement Community Development Block Grant Funds are \$213,752.00.

**2015**  
**COUNTY OF ELK**  
**Communities That Care**  
CNB Bank 0226

BALANCE, December 31, 2014		\$105.80
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
<b>TOTAL REVENUES AND BALANCE</b>		<u><u>\$0.00</u></u>
EXPENDITURES		
County of Elk	<u>\$105.80</u>	
TOTAL EXPENDITURES		<u>\$105.80</u>
BALANCE, December 31, 2015		\$0.00
<b>TOTAL EXPENDITURES AND BALANCE</b>		<u><u>\$0.00</u></u>

Account Closed as of May 29, 2015

**2015**  
**COUNTY OF ELK**  
**Family Service System Reform**  
CNB Cash Management 5748

BALANCE, December 31, 2014	\$11,553.01
REVENUES	
Interest Earned	<u>\$11.56</u>
TOTAL REVENUES	<u>\$11.56</u>
TOTAL REVENUES AND BALANCE	<u>\$11,564.57</u>
EXPENDITURES	
TOTAL EXPENDITURES	<u>\$0.00</u>
BALANCE, December 31, 2015	\$11,564.57
TOTAL EXPENDITURES AND BALANCE	<u>\$11,564.57</u>

**2015**  
**COUNTY OF ELK**  
**Federal Social Services**  
CNB Bank 3930

BALANCE, December 31, 2014		\$126.35	
REVENUES			
State Treasurer-Department of Public Welfare Homeless Assistance Program	<u>\$13,909.00</u>		
TOTAL REVENUES		<u>\$13,909.00</u>	
TOTAL REVENUES AND BALANCE			<u>\$14,035.35</u>
EXPENDITURES			
CAPSEA	<u>\$13,909.00</u>		
TOTAL EXPENDITURES		<u>\$13,909.00</u>	
BALANCE, December 31, 2015		\$126.35	
TOTAL EXPENDITURES AND BALANCE			<u>\$14,035.35</u>

**2015**  
**COUNTY OF ELK**  
**Human Services**  
CNB Bank 2080

BALANCE, December 31, 2014		\$6,413.55
REVENUES		
State Treasurer-Department of Public Welfare	\$25,000.00	
Interest Earned	<u>\$7.89</u>	
TOTAL REVENUES		<u>\$25,007.89</u>
TOTAL REVENUES AND BALANCE		<u>\$31,421.44</u>
EXPENDITURES		
Office of Human Services, Inc.	<u>\$25,000.00</u>	
TOTAL EXPENDITURES		<u>\$25,000.00</u>
BALANCE, December 31, 2015		\$6,421.44
TOTAL EXPENDITURES AND BALANCE		<u>\$31,421.44</u>

**2015**  
**COUNTY OF ELK**  
**MULTIPLE HOUSING ACCESS**

First Commonwealth Bank 7233

BALANCE, December 31, 2014		\$12,105.64
REVENUES		
Interest Earned	<u>\$0.91</u>	
TOTAL REVENUES		<u>\$0.91</u>
TOTAL REVENUES AND BALANCE		<u>\$12,106.55</u>
EXPENDITURES		
SMP Home Medical	\$9,855.37	
Sharkey Piccirillo Keen & Hanzely	<u>\$2,250.00</u>	
TOTAL EXPENDITURES		<u>\$12,105.37</u>
BALANCE, December 31, 2015		\$1.18
TOTAL EXPENDITURES AND BALANCE		<u>\$12,106.55</u>



**2015**  
**COUNTY OF ELK**  
**Transportation**  
CNB 5633

BALANCE, December 31, 2014

\$23.33

REVENUES

State Treasurer - Department of  
Public Welfare  
Interest Earned

\$440,459.00

\$129.16

TOTAL REVENUES

\$440,588.16

TOTAL REVENUES AND BALANCE

\$440,611.49

EXPENDITURES

Area Transportation Authority  
Service Charges

\$327,770.77

\$50.00

TOTAL EXPENDITURES

\$327,820.77

BALANCE, December 31, 2015

\$112,790.72

TOTAL EXPENDITURES AND BALANCE

\$440,611.49

**2015**  
**COUNTY OF ELK**  
**Children and Youth Special Account**  
PNC Bank 7432

BALANCE, December 31, 2014 \$378,760.74

REVENUES

State Treasurer-Federal Title XX	\$28,245.00
State Treasurer-Federal Title IV-E	\$317,272.64
State Treasurer-Act 148	\$703,405.00
State Treasurer-Title IV-B	\$6,488.00
Independent Living Special Grant	\$19,555.00
County of Elk Match	\$171,763.20
TANF Monies	\$25,920.00
Program Income (Maintenance)	\$88,648.27
Caseworker Visit Grant	\$2,665.00
Inform Technology Grant	\$17,443.53
Miscellaneous	\$135.96
Medicaid	\$955.40
Interest Earned	\$462.42
Decision Making Grant	<u>\$3,833.32</u>

TOTAL REVENUES \$1,386,792.74

**TOTAL REVENUES AND BALANCE \$1,765,553.48**

EXPENDITURES

County Reimbursement for Wages and Benefits	\$727,932.48
Purchased Client Services	\$536,561.44
Adoptive Assistance	\$55,792.65
Program Services Consultation	\$25,093.68
Communications	\$13,628.13
Travel Expenses	\$15,001.09
Office Equipment and Supplies	\$6,763.83
Occupancy, Rent, Utilities and Housekeeping	\$28,857.44
Service Supplies	\$18,800.78
Miscellaneous Personnel Expenses	\$2,610.00
Indirect Administration	\$26,577.85
Guardian AD PD Juvenile	\$3,726.43
Other Operating Expenses	<u>\$256.00</u>

TOTAL EXPENDITURES \$1,461,601.80

BALANCE, December 31, 2015 \$303,951.68

**TOTAL EXPENDITURES AND BALANCE \$1,765,553.48**

**2015**  
**COUNTY OF ELK**  
**County Record Improvement Fund**  
Northwest Savings Bank 3180

BALANCE, December 31, 2014	\$16,752.78
REVENUES	
Collections	\$8,144.00
Interest Earned	<u>\$10.45</u>
TOTAL REVENUES	<u>\$8,154.45</u>
<b>TOTAL REVENUES AND BALANCE</b>	<b><u>\$24,907.23</u></b>
EXPENDITURES	
TOTAL EXPENDITURES	<u>\$0.00</u>
BALANCE, December 31, 2015	\$24,907.23
<b>TOTAL EXPENDITURES AND BALANCE</b>	<b><u>\$24,907.23</u></b>

**2015**  
**COUNTY OF ELK**  
**Domestic Relations IV-D**  
CNB Bank 7236 and 4723

BALANCE, December 31, 2014 \$509,546.22

**REVENUES**

State Treasurer IV-D Reimbursement	\$280,290.00
County of Elk Share	\$188,854.00
Incentive Payments	\$55,365.51
Collection of Fees	\$33,734.94
Interest Earned	\$1,252.87
Miscellaneous	<u>\$3.99</u>

TOTAL REVENUES \$559,501.31

TOTAL REVENUES AND BALANCE \$1,069,047.53

**EXPENDITURES**

Salaries and Wages	\$202,736.16
Fringe Benefits	\$113,457.00
Overhead	<u>\$137,368.99</u>

TOTAL EXPENDITURES \$453,562.15

BALANCE, December 31, 2015 \$615,485.38

TOTAL EXPENDITURES AND BALANCE \$1,069,047.53

Note: On December 31, 2015, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$60,358.18 and in a separate Incentive Account with a balance of \$116,168.48. These are not included in the Domestic Relations IV-D Account's operating office balance.

**2015**  
**COUNTY OF ELK**  
**DUI Corrections**  
CNB 5633

BALANCE, December 31, 2014		\$10,919.52
REVENUES		
DUI/Corrections Monies Collected	\$188.09	
County of Elk General Fund	<u>\$13,072.87</u>	
TOTAL REVENUES		<u>\$13,260.96</u>
TOTAL REVENUES AND BALANCE		<u>\$24,180.48</u>
EXPENDITURES		
General Corrections Expenses	<u>\$4,141.00</u>	
TOTAL EXPENDITURES		<u>\$4,141.00</u>
BALANCE, December 31, 2015		\$20,039.48
TOTAL EXPENDITURES AND BALANCE		<u>\$24,180.48</u>

**2015**  
**COUNTY OF ELK**  
**DUI/Drug and Alcohol**  
CNB Bank 4291

BALANCE, December 31, 2014		\$57,123.95
REVENUES		
Transfer from Elk County General Fund	\$9,951.93	
DUI/Drug and Alcohol Monies Collected	\$188.08	
Interest Earned	<u>\$71.58</u>	
TOTAL REVENUES		<u>\$10,211.59</u>
TOTAL REVENUES AND BALANCE		<u>\$67,335.54</u>
EXPENDITURES		
TOTAL EXPENDITURES		<u>\$7,137.75</u>
BALANCE, December 31, 2015		\$60,197.79
TOTAL EXPENDITURES AND BALANCE		<u>\$67,335.54</u>

**2015**  
**COUNTY OF ELK**  
**Substance Abuse Education**  
CNB Bank 0242

BALANCE, December 31, 2014		\$83,168.78
REVENUES		
Act 198 Monies Collected	\$7,780.64	
Transfer Act 198 Monies from General Fund	<u>\$461.82</u>	
TOTAL REVENUES		<u>\$8,242.46</u>
TOTAL REVENUES AND BALANCE		<u><u>\$91,411.24</u></u>
EXPENDITURES		
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$91,411.24
TOTAL EXPENDITURES AND BALANCE		<u><u>\$91,411.24</u></u>

**2015**  
**COUNTY OF ELK**  
**Emergency 911 Account**  
CNB Cash Management 3513

BALANCE, December 31, 2014

\$137,909.10

REVENUES

Windstream	\$159,315.66
Verizon	\$2,002.14
Level 3 Communications	\$57.33
Granite Telecom	\$316.25
Reimbursement From Cameron County for 911 Dispatching Services Provided	\$49,896.30
ACH Payments from PEMA	\$21,573.35
Interest Earned	\$246.66
Reimbursement from E911-Wireless	\$622.75
Miscellaneous Credits	<u>\$5,893.98</u>

TOTAL REVENUES

\$239,924.42

TOTAL REVENUES AND BALANCE

\$377,833.52

EXPENDITURES

Technical Service & Maintenance	\$44,996.26
Phone & Fax Charges	\$40,931.24
Professional Services	\$7,000.00
Equipment, Supplies, Installation, Etc.	\$86,462.56
Training	\$40,249.41
Transportation	\$7.05
Miscellaneous Expenses	<u>\$576.45</u>

TOTAL EXPENDITURES

\$220,222.97

BALANCE, December 31, 2015

\$157,610.55

TOTAL EXPENDITURES AND BALANCE

\$377,833.52



**2015**  
**COUNTY OF ELK**  
**E-911 Wireless Account**  
First Commonwealth Bank 9460

BALANCE, December 31, 2014

\$143,961.83

**REVENUES**

PA Emergency Management Allocation	\$424,573.64
Transfer from 911 Account	\$94,021.15
Cameron County	\$33,590.72
Interest Earned	<u>\$33.06</u>

**TOTAL REVENUES**

\$552,218.57

**TOTAL REVENUES AND BALANCE**

\$696,180.40

**EXPENDITURES**

Miscellaneous	\$3,759.38
Technical Service & Maintenance	\$83,741.18
Equipment Purchases	\$13,661.76
Phone & Internet	\$101,331.83
Professional Services	\$22,000.00
Training/Certifications/Dues	\$23,873.73
County of Elk Reimbursement	<u>\$281,347.79</u>

**TOTAL EXPENDITURES**

\$529,715.67

BALANCE, December 31, 2015

\$166,464.73

**TOTAL EXPENDITURES AND BALANCE**

\$696,180.40

**2015**  
**COUNTY OF ELK**  
**Northern Tier Regional Tele Project**  
Northwest Savings Bank 5084

BALANCE, December 31, 2014

\$241,855.17

REVENUES

Elk 911 Wireless	\$36,999.21
Elk 911 Emergency	\$15,916.13
Cameron County	\$8,543.13
Clarion County	\$34,250.38
Clearfield County	\$57,914.33
Crawford County	\$42,798.46
Jefferson County	\$68,460.38
McKean County	\$42,797.31
Warren County	\$26,539.30
Erie County	\$105,071.63
Interest Earned	<u>\$277.03</u>

TOTAL REVENUES

\$439,567.29

TOTAL REVENUES AND BALANCE

\$681,422.46

EXPENDITURES

Windstream Corporation	\$15,632.92
Verizon	\$5,076.00
Verizon Select Service	\$257,545.55
Zito Media	\$169,450.56
Comcast	\$494.52
Atlantic Broadband	\$293.97
MasterCard	<u>\$211.95</u>

TOTAL EXPENDITURES

\$448,705.47

BALANCE, December 31, 2015

\$232,716.99

TOTAL EXPENDITURES AND BALANCE

\$681,422.46

**2015**  
**COUNTY OF ELK**  
**Hazardous Materials Response**  
Northwest Savings Bank 8298

BALANCE, December 31, 2014

\$38,968.29

**REVENUES**

Reimbursement for Hazmat Material	\$440.15
Industries-Response Plan	\$1,000.00
Industries-Chemicals	\$22,300.00
Interest Earned	<u>\$24.97</u>

TOTAL REVENUES

\$23,765.12

**TOTAL REVENUES AND BALANCE**

\$62,733.41

**EXPENDITURES**

Equipment and Supplies	\$13,127.78
Mileage, Training, and Lodging	\$1,088.16
Pager Service/Fax Service	\$95.40
Miscellaneous Training and Registration	\$252.00
Cellular Phone Service	\$5,543.17
Miscellaneous Debit	<u>\$1,371.36</u>

TOTAL EXPENDITURES

\$21,477.87

BALANCE, December 31, 2015

\$41,255.54

**TOTAL EXPENDITURES AND BALANCE**

\$62,733.41

**2015**  
**COUNTY OF ELK**  
**Hotel Tax Fund**  
Northwest Savings Bank 3644

BALANCE, December 31, 2014		\$1,530.59	
REVENUES			
Collections	<u>\$127,170.08</u>		
TOTAL REVENUES		<u>\$127,170.08</u>	
TOTAL REVENUES AND BALANCE			<u>\$128,700.67</u>
EXPENDITURES			
Great Outdoors Visitors Bureau	\$122,428.66		
Cabin Creek Lodges	\$1,146.30		
Miscellaneous Charge	\$71.09		
County of Elk-General Fund	<u>\$2,815.61</u>		
TOTAL EXPENDITURES		<u>\$126,461.66</u>	
BALANCE, December 31, 2015		\$2,239.01	
TOTAL EXPENDITURES AND BALANCE			<u>\$128,700.67</u>

**2015**  
**COUNTY OF ELK**  
**Housing Rehabilitation Program**  
CNB Bank 9623

BALANCE, December 31, 2014	\$945.61	
REVENUES		
TOTAL REVENUES	<u>\$0.00</u>	
<b>TOTAL REVENUES AND BALANCE</b>		<b><u>\$945.61</u></b>
EXPENDITURES		
TOTAL EXPENDITURES	<u>\$0.00</u>	
BALANCE, December 31, 2015	\$945.61	
<b>TOTAL EXPENDITURES AND BALANCE</b>		<b><u>\$945.61</u></b>

**2015**  
**COUNTY OF ELK**  
**Liquid Fuel Tax Fund**  
First Commonwealth Bank 7676

BALANCE, December 31, 2014		\$60,489.33
REVENUES		
State Liquid Fuel Tax Grant	\$89,792.27	
Interest Earned	<u>\$4.90</u>	
TOTAL REVENUES		<u>\$89,797.17</u>
TOTAL REVENUES AND BALANCE		<u>\$150,286.50</u>
EXPENDITURES		
Maintenance and Repair	\$114,000.00	
Miscellaneous Debt	<u>\$6.04</u>	
TOTAL EXPENDITURES		<u>\$114,006.04</u>
BALANCE, December 31, 2015		\$36,280.46
TOTAL EXPENDITURES AND BALANCE		<u>\$150,286.50</u>

**2015**  
**COUNTY OF ELK**  
**Liquid Fuel Act 44**  
Northwest Savings Bank 9526

BALANCE, December 31, 2014		\$121,192.86
REVENUES		
Transfer fund from Liquid Fuel Act 89	\$31,944.24	
Interest Earned	<u>\$127.74</u>	
TOTAL REVENUES		<u>\$32,071.98</u>
TOTAL REVENUES AND BALANCE		<u><u>\$153,264.84</u></u>
EXPENDITURES		
Spring Creek Township Supervisors	\$1,450.00	
Keystone Hardware	<u>\$380.84</u>	
TOTAL EXPENDITURES		<u>\$1,830.84</u>
BALANCE, December 31, 2015		\$151,434.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$153,264.84</u></u>

**2015**  
**COUNTY OF ELK**  
**Liquid Fuel Act 89**  
Northwest Savings Bank 8781

BALANCE, December 31, 2014		\$9,943.88
REVENUES		
State Treasury	\$21,993.32	
Interest Earned	<u>\$7.04</u>	
TOTAL REVENUES		<u>\$22,000.36</u>
TOTAL REVENUES AND BALANCE		<u>\$31,944.24</u>
EXPENDITURES		
Close-Out Transfer to Liquid Fuel 44	<u>\$31,944.24</u>	
TOTAL EXPENDITURES		<u>\$31,944.24</u>
BALANCE, December 31, 2015		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$31,944.24</u>



**2015**  
**COUNTY OF ELK**  
**National Forest Fund 2014 Allotment**  
Northwest Savings Bank 5285

BALANCE, December 31, 2014		\$0.00
REVENUES		
2014 National Forest Total Allotment	\$393,595.69	
State Treasurer-Commonwealth of PA	<u>\$30,995.13</u>	
TOTAL REVENUES		<u>\$424,590.82</u>
TOTAL REVENUES AND BALANCE		<u>\$424,590.82</u>
EXPENDITURES		
2013 National Forest Fund (85% Allotment)		
School Districts	\$212,295.41	
Townships	<u>\$212,295.41</u>	
TOTAL EXPENDITURES		<u>\$424,590.82</u>
BALANCE, December 31, 2015		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$424,590.82</u>

**2015  
COUNTY OF ELK  
National Forest Fund Distribution Report  
for the 2014 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.

2015 DISBURSEMENTS	2014 ALLOTMENT	TOTAL
<b>School Districts</b>		
Forest Area	\$35,027.81	\$2,758.39
Johnsonburg Area	27,378.93	2,156.05
Kane Area	79,922.77	6,293.81
Ridgway Area	54,468.33	4,289.32
Total School Districts	<u>\$196,797.84</u>	<u>\$15,497.57</u>
<b>Townships</b>		
Highland	\$78,481.77	\$6,180.33
Jones	28,819.94	2,269.53
Millstone	35,027.80	2,758.39
Ridgway	22,843.77	1,798.92
Spring Creek	31,624.57	2,490.39
Total Townships	<u>\$196,797.85</u>	<u>\$15,497.56</u>
Total Disbursements	<u>\$393,595.69</u>	<u>\$424,590.82</u>

**2015**  
**COUNTY OF ELK**  
**National Forest Fund-Title III Projects**  
Northwest Savings Bank 5285

BALANCE, December 31, 2014		\$4,584.14
REVENUES		
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$4,584.14</u></u>
EXPENDITURES		
West Creek Nursery, Inc.	<u>\$4,584.14</u>	
TOTAL EXPENDITURES		<u>\$4,584.14</u>
BALANCE, December 31, 2015		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$4,584.14</u></u>

**2015**  
**COUNTY OF ELK**  
**Conservation and Natural Resources Grant Fund**  
Northwest Savings Bank 9997

BALANCE, December 31, 2014	\$54,842.98
REVENUES	
Interest Earned	<u>\$27.41</u>
TOTAL REVENUES	<u>\$27.41</u>
TOTAL REVENUES AND BALANCE	<u>\$54,870.39</u>
EXPENDITURES	
TOTAL EXPENDITURES	<u>\$0.00</u>
BALANCE, December 31, 2015	\$54,870.39
TOTAL EXPENDITURES AND BALANCE	<u>\$54,870.39</u>

**2015**  
**COUNTY OF ELK**  
**Storm Water**  
CNB Bank 1865

BALANCE, December 31, 2014		\$1,923.37	
REVENUES			
TOTAL REVENUES		<u>\$0.00</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,923.37</u>
EXPENDITURES			
County of Elk	<u>\$1,923.37</u>		
TOTAL EXPENDITURES		<u>\$1,923.37</u>	
BALANCE, December 31, 2015		\$0.00	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,923.37</u>

Account Closed as of February 9, 2015

**2015**  
**COUNTY OF ELK**  
**West Creek Learning Center**  
Northwest Savings Bank 6331

BALANCE, December 31, 2014		\$814.51
REVENUES		
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$814.51</u></u>
EXPENDITURES		
Recycle Center Building Fund	<u>\$814.51</u>	
TOTAL EXPENDITURES		<u>\$814.51</u>
BALANCE, December 31, 2015		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$814.51</u></u>

Account Closed as of May 18, 2015

**2015**  
**COUNTY OF ELK**  
**P.O.S.T.S Program**  
**Children and Youth Services/Probation**  
PNC Bank 2857

BALANCE, December 31, 2014	\$3,049.08
REVENUES	
Interest Earned	<u>\$0.35</u>
TOTAL REVENUES	<u>\$0.35</u>
TOTAL REVENUES AND BALANCE	<u><u>\$3,049.43</u></u>
EXPENDITURES	
TOTAL EXPENDITURES	<u>\$0.00</u>
BALANCE, December 31, 2015	\$3,049.43
TOTAL EXPENDITURES AND BALANCE	<u><u>\$3,049.43</u></u>

**2015**  
**COUNTY OF ELK**  
**Solid Waste Authority Administration Account**  
Farmers National Bank 1683

BALANCE, December 31, 2014

\$317,576.17

**REVENUES**

Host Recycling Fees	\$48,976.88
Grants	
ACT 101 Section 904	\$6,964.00
ACT 101 Section 902	\$16,623.71
ACT 190 Section 209	\$6,939.11
ACT 190 Section 190	\$4,002.20
901 Grant EPA	\$75.00
Electronics Recycling	\$9,208.71
Lamp and Battery Recycling	\$3,750.11
Miscellaneous Revenue	\$60,173.53
Demolition Permits	\$2,225.00
Interest Earned	<u>\$246.97</u>

TOTAL REVENUES

\$159,185.22

TOTAL REVENUES AND BALANCE

\$476,761.39

**EXPENDITURES**

Pharmaceutical Collection	\$9,410.67
Recycling Container Fees	\$20,676.86
Supplies	\$7,294.70
Dump Cleanup	\$135.00
Blub and Battery Recycling	\$5,950.44
Electronic Surcharge	\$4,595.28
Operating Expenses	\$36,137.61
Wholesale Goods & Tires Recycling	\$4,892.33
Miscellaneous	\$64,765.97
Professional Services	\$8,851.71
Public Education	\$1,958.40
Transfer Funds	\$100,000.00
OCC Cardboard	<u>\$2,580.60</u>

TOTAL EXPENDITURES

\$267,249.57

BALANCE, December 31, 2015

\$209,511.82

TOTAL EXPENDITURES AND BALANCE

\$476,761.39



**2015**  
**COUNTY OF ELK**  
**Supervision Fee Fund**  
Northwest Savings Bank 4081

BALANCE, December 31, 2014		\$8,668.32
REVENUES		
Probation and Parole Department	\$47,216.15	
Interest Earned	<u>\$3.74</u>	
TOTAL REVENUES		<u>\$47,219.89</u>
TOTAL REVENUES AND BALANCE		<u><u>\$55,888.21</u></u>
EXPENDITURES		
Office Expenses	\$6,182.69	
County of Elk-90% Reimbursement	\$36,251.40	
Miscellaneous Debit	\$700.00	
Equipment/Uniform	<u>\$8,671.39</u>	
TOTAL EXPENDITURES		<u>\$51,805.48</u>
BALANCE, December 31, 2015		\$4,082.73
TOTAL EXPENDITURES AND BALANCE		<u><u>\$55,888.21</u></u>

**2015**  
**COUNTY OF ELK**  
**SWA Recycling Building**  
Farmers National Bank 4921

BALANCE, December 31, 2014		\$0.00
REVENUES		
Donations	\$22,356.00	
Monies Transferred	<u>\$300,814.51</u>	
TOTAL REVENUES		<u>\$323,170.51</u>
TOTAL REVENUES AND BALANCE		<u>\$323,170.51</u>
EXPENDITURES		
Northwest Savings Bank (down payment)	<u>\$9,200.00</u>	
TOTAL EXPENDITURES		<u>\$9,200.00</u>
BALANCE, December 31, 2015		\$313,970.51
TOTAL EXPENDITURES AND BALANCE		<u>\$323,170.51</u>

**2015**  
**COUNTY OF ELK**  
**Weapons of Mass Destruction**  
Northwest Savings Bank 6372

BALANCE, December 31, 2014		\$2,484.56
REVENUES		
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$2,484.56</u>
EXPENDITURES		
Reimbursement	\$249.00	
Office Supplies	<u>\$1,786.35</u>	
TOTAL EXPENDITURES		<u>\$2,035.35</u>
BALANCE, December 31, 2015		\$449.21
TOTAL EXPENDITURES AND BALANCE		<u>\$2,484.56</u>

**2015**  
**COUNTY OF ELK**  
**Work Release Account**  
Northwest Savings Bank 3636

BALANCE, December 31, 2014		\$196,201.94
REVENUES		
Collections from Work Release Residents	\$60,764.53	
Reimbursement from General Fund	\$74,257.26	
Interest Earned	\$220.71	
Miscellaneous Credit	<u>\$344.25</u>	
TOTAL REVENUES		<u>\$135,586.75</u>
TOTAL REVENUES AND BALANCE		<u><u>\$331,788.69</u></u>
EXPENDITURES		
TOTAL EXPENDITURES		<u>\$102,977.17</u>
BALANCE, December 31, 2015		\$228,811.52
TOTAL EXPENDITURES AND BALANCE		<u><u>\$331,788.69</u></u>

**2015**  
**COUNTY OF ELK**  
**District Court 59-3-02**  
**District Justice George King**  
CNB 4019

BALANCE, December 31, 2014		\$11,835.63
REVENUES		
Collections	\$359,644.66	
Voided Checks	<u>\$47.60</u>	
TOTAL REVENUES		<u>\$359,692.26</u>
TOTAL REVENUES AND BALANCE		<u><u>\$371,527.89</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$260,020.48	
County of Elk	\$40,535.42	
Municipalities	\$24,441.84	
School Districts	\$3,871.27	
Restitution	\$6,932.19	
Collateral/Refund	\$20,026.01	
Server Cost	<u>\$2,904.21</u>	
TOTAL EXPENDITURES		<u>\$358,731.42</u>
BALANCE, December 31, 2015		\$12,796.47
TOTAL EXPENDITURES AND BALANCE		<u><u>\$371,527.89</u></u>

**2015**  
**COUNTY OF ELK**  
**District Justice Mark Jacob**  
CNB 3741

BALANCE, December 31, 2014		\$7,399.94
REVENUES		
Collections	\$362,590.81	
Voided Checks	\$3,769.18	
Escheated Checks	<u>\$119.25</u>	
TOTAL REVENUES		<u>\$366,479.24</u>
TOTAL REVENUES AND BALANCE		<u><u>\$373,879.18</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	\$247,661.51	
County of Elk	\$42,926.89	
Municipalities	\$32,314.00	
School District	\$1,352.27	
Restitution	\$4,558.21	
Server Costs	\$2,558.45	
Refunds	<u>\$31,033.64</u>	
TOTAL EXPENDITURES		<u>\$362,404.97</u>
BALANCE, December 31, 2015		\$11,474.21
TOTAL EXPENDITURES AND BALANCE		<u><u>\$373,879.18</u></u>

**2015**  
**COUNTY OF ELK**  
**Prothonotary Account**  
CNB 2721

BALANCE, December 31, 2014

\$6,171.27

REVENUES

Daily Receipts	\$95,118.88
Probation and Parole Department	\$5,014.77
Interest Earned	\$0.00
Child Support - PA Sctu	\$0.00
IRS Direct Deposit	\$956.75
Voided and Escheated Checks	<u>\$188.50</u>

TOTAL REVENUES

\$101,278.90

TOTAL REVENUES AND BALANCE

\$107,450.17

EXPENDITURES

Pennsylvania Department of Revenue	
Writs, etc.	\$24,618.03
Administrative Office of Pennsylvania	
Courts - Act 119	\$597.00
Refunds	\$6,653.96
Automation Funding	\$3,873.00
Net Collections to County of Elk	\$65,254.18
Check Printing Fee & Bank Charges	\$86.22
Sheriff Services	\$250.00
Wage Attachment	<u>\$975.77</u>

TOTAL EXPENDITURES

\$102,308.16

BALANCE, December 31, 2015

\$5,142.01

TOTAL EXPENDITURES AND BALANCE

\$107,450.17

**2015**  
**COUNTY OF ELK**  
**Prothonotary Automation Fund**  
Northwest Savings Bank 6593

BALANCE, December 31, 2014		\$5,715.28
REVENUES		
Collections	\$5,318.65	
Interest Earned	<u>\$1.96</u>	
TOTAL REVENUES		<u>\$5,320.61</u>
TOTAL REVENUES AND BALANCE		<u>\$11,035.89</u>
EXPENDITURES		
Office Equipment	<u>\$9,623.41</u>	
TOTAL EXPENDITURES		<u>\$9,623.41</u>
BALANCE, December 31, 2015		\$1,412.48
TOTAL EXPENDITURES AND BALANCE		<u>\$11,035.89</u>



**2015**  
**COUNTY OF ELK**  
**Prothonotary Escrow Account**  
PNC Bank 7959

BALANCE, December 31, 2014		\$13,558.58
REVENUES		
Interest Earned	\$0.00	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$170.00</u>	
TOTAL REVENUES		<u>\$170.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$13,728.58</u></u>
EXPENDITURES		
Service Fees	\$20.00	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$2,650.00</u>	
TOTAL EXPENDITURES		<u>\$2,670.00</u>
BALANCE, December 31, 2015		\$11,058.58
TOTAL EXPENDITURES AND BALANCE		<u><u>\$13,728.58</u></u>

**2015**  
**COUNTY OF ELK**  
**Recorder of Deeds**  
Northwest Savings Bank 6524

BALANCE, December 31, 2014

\$0.00

REVENUES

Collections

\$826,764.16

TOTAL REVENUES

\$826,764.16

TOTAL REVENUES AND BALANCE

\$826,764.16

EXPENDITURES

Local & School Realty Transfer Tax

\$453,149.15

Pennsylvania Department of Revenue

Recorder of Deeds Tax

\$125,649.64

County of Elk

\$190,456.26

County Record Improvement Fund

\$7,966.00

Recorder of Deeds Record Improvement

Fund

\$11,949.00

Elk County Affordable Housing Fund

\$25,961.00

Commonwealth of Pennsylvania

\$82.00

Recorders Automation & Technology

Fund

\$11,430.00

Miscellaneous Expenditures

\$121.11

TOTAL EXPENDITURES

\$826,764.16

BALANCE, December 31, 2015

\$0.00

TOTAL EXPENDITURES AND BALANCE

\$826,764.16

**2015**  
**COUNTY OF ELK**  
**Recorder of Deeds Record Improvement Fund**  
Northwest Savings Bank 0030

BALANCE, December 31, 2014		\$17,051.19	
REVENUES			
Collections	\$12,220.18		
Interest Earned	\$11.10		
TOTAL REVENUES		<u>\$12,231.28</u>	
TOTAL REVENUES AND BALANCE			<u>\$29,282.47</u>
EXPENDITURES			
Supplies Purchased	\$21,913.71		
TOTAL EXPENDITURES		<u>\$21,913.71</u>	
BALANCE, December 31, 2015		\$7,368.76	
TOTAL EXPENDITURES AND BALANCE			<u>\$29,282.47</u>

**2015**  
**COUNTY OF ELK**  
**Recorder of Deeds Automation Technology Fund**  
Northwest Savings Bank 7409

BALANCE, December 31, 2014		\$49,910.99	
REVENUES			
Collections of the Recorder of Deeds	\$801,423.58		
Interest Earned	\$44.51		
Automation & Technology Collections	\$11,655.00		
TOTAL REVENUES		<u>\$813,123.09</u>	
TOTAL REVENUES AND BALANCE			<u>\$863,034.08</u>
EXPENDITURES			
Checks Payable to Elk County	\$187,767.38		
Other Expenses	\$603,261.49		
Recorders Automation & Technology Fund	\$10,395.00		
IQS Partial Reindexing	\$34,994.85		
TOTAL EXPENDITURES		<u>\$836,418.72</u>	
BALANCE, December 31, 2015		\$26,615.36	
TOTAL EXPENDITURES AND BALANCE			<u>\$863,034.08</u>

**2015**  
**COUNTY OF ELK**  
**Register of Wills and Clerk of Orphans' Court**  
Northwest Savings Bank 0567

BALANCE, December 31, 2014		\$2,967.63
REVENUES		
Collections	<u>\$64,624.93</u>	
TOTAL REVENUES		<u>\$64,624.93</u>
TOTAL REVENUES AND BALANCE		<u>\$67,592.56</u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$11,343.21	
County of Elk General Fund	\$0.00	
Register of Wills	\$39,390.52	
Orphans' Court	\$12,582.30	
Adoption Council	\$75.00	
Check Charges	\$84.87	
Bank Fees	<u>\$17.00</u>	
TOTAL EXPENDITURES		<u>\$63,492.90</u>
BALANCE, December 31, 2015		\$4,099.66
TOTAL EXPENDITURES AND BALANCE		<u>\$67,592.56</u>

**2015**  
**COUNTY OF ELK**  
**Sheriff's Office Account**  
Northwest Savings Bank 6778

BALANCE, December 31, 2014 \$125,547.87

REVENUES

Voided Checks	\$16,687.43
Real Estate Sale	\$216,722.43
Civil Action	\$46,266.62
Gun Permits	\$24,850.00
Personal Property	\$94,305.44
Warrants	\$5,662.37
Protection from Abuse	\$1,725.58
Writ of Transportation	\$1,470.55
Licenses to Sell Firearms	\$171.00
Licenses to Buy & Sell Precious Metals	\$100.00
Interest Earned	\$63.45
Miscellaneous	<u>\$228.30</u>

TOTAL REVENUES \$408,253.17

TOTAL REVENUES AND BALANCE \$533,801.04

EXPENDITURES

Municipal Costs	\$10,024.88
Personal Property	\$98,234.62
Civil Action	\$14,312.82
Warrants	\$80.00
County of Elk	\$67,913.48
Various Sheriff Sale Expenses	\$186,572.38
Tax Collectors	\$7,337.45
Tax Claim Bureau	\$43,663.01
DSTA Account	\$15,950.00
Firearms License Validation System	\$1,154.00
Prothonotary	\$7,480.50
Recorder of Deeds	\$5,489.20
Notary Services	\$476.50
Transportation and Postage	\$11,680.74
Miscellaneous Expenditures	<u>\$7,629.66</u>

TOTAL EXPENDITURES \$477,999.24

BALANCE, December 31, 2015 \$55,801.80

TOTAL EXPENDITURES AND BALANCE \$533,801.04

**2015**  
**COUNTY OF ELK**  
**Sheriff's License to Carry Modernization Escrow Account**  
Northwest Savings Bank 0110

BALANCE, December 31, 2014		\$0.01
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$0.01
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

**2015**  
**COUNTY OF ELK**  
**Sheriff's Firearms License Validation System Escrow Account**  
Northwest Savings Bank 0102

BALANCE, December 31, 2014		\$250.01
REVENUES		
Bank Deposits	<u>\$1,154.00</u>	
TOTAL REVENUES		<u>\$1,154.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,404.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,017.00</u>	
TOTAL EXPENDITURES		<u>\$1,017.00</u>
BALANCE, December 31, 2015		\$387.01
TOTAL EXPENDITURES AND BALANCE		<u>\$1,404.01</u>



**2015**  
**COUNTY OF ELK**  
**Sheriff's Special Surcharge Escrow Account**  
**Deputy Sheriff Training Account (DSTA)**  
Northwest Savings Bank 0882

BALANCE, December 31, 2014		\$3,030.21	
REVENUES			
Deposits from Sheriff's Office Account	\$15,950.00		
Interest Earned	<u>\$5.35</u>		
TOTAL REVENUES		<u>\$15,955.35</u>	
TOTAL REVENUES AND BALANCE			<u>\$18,985.56</u>
EXPENDITURES			
Commonwealth of Pennsylvania	\$14,780.00		
TOTAL EXPENDITURES		<u>\$14,780.00</u>	
BALANCE, December 31, 2015		\$4,205.56	
TOTAL EXPENDITURES AND BALANCE			<u>\$18,985.56</u>

**2015**  
**COUNTY OF ELK**  
**Sheriff's Surcharge Account**  
Northwest Savings Bank 4448

BALANCE, December 31, 2014		\$7,003.36
REVENUES		
Miscellaneous Revenue	\$13,365.00	
Interest Earned	<u>\$2.62</u>	
TOTAL REVENUES		<u>\$13,367.62</u>
TOTAL REVENUES AND BALANCE		<u>\$20,370.98</u>
EXPENDITURES		
Miscellaneous Expenditures	<u>\$9,255.15</u>	
TOTAL EXPENDITURES		<u>\$9,255.15</u>
BALANCE, December 31, 2015		\$11,115.83
TOTAL EXPENDITURES AND BALANCE		<u>\$20,370.98</u>

**2015**  
**COUNTY OF ELK**  
**Sheriff's Operating Account**  
Northwest Savings Bank 0094

BALANCE, December 31, 2014		\$487.69
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$487.69</u></u>
EXPENDITURES		
Expenditures	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$487.69
TOTAL EXPENDITURES AND BALANCE		<u><u>\$487.69</u></u>

**2015**  
**COUNTY OF ELK**  
**Treasurer--Agent for Licenses**  
CNB 3867

BALANCE, December 31, 2014

\$457.80

REVENUES

Dog Licenses	\$37,198.02
Fishing License Sales	\$7,530.30
Hunting License Sales	\$73,516.20
Small Game of Chance Licenses	\$11,750.00
Bingo Licenses	\$2,400.00
Sporting Pistol Permits	\$217.00
Boat Registration, Temporary Tags	\$3,124.00
NSF	\$189.39
Miscellaneous Revenues	\$62.70

TOTAL REVENUES

\$135,987.61

TOTAL REVENUES AND BALANCE

\$136,445.41

EXPENDITURES

Paid to Elk County	
Dog Licenses	\$5,805.02
Hunting License Commission	\$8,813.00
Fishing License Commission	\$406.00
Small Game of Chance Licenses	\$11,450.00
Bingo Licenses	\$2,400.00
Sporting Pistol Permits	\$217.00
Boat Registration, Temporary Tags	\$197.00
Miscellaneous	<u>(\$32.84)</u>

TOTAL EXPENDITURES

\$29,255.18

Paid to Commonwealth of Pennsylvania

Department of Agriculture	\$31,393.00
Hunting License Sales	\$65,016.80
Fishing License Sales	\$6,609.10
Amplex Duck Stamps	\$405.00
Boat Registration, Temporary Tags	\$3,124.00
Miscellaneous Fees	<u>\$451.03</u>

\$106,998.93

Total Expenditures

\$136,254.11

BALANCE, December 31, 2015

\$191.30

TOTAL EXPENDITURES AND BALANCE

\$136,445.41

**2015**  
**COUNTY OF ELK**  
**Adoption Counseling Fee Account**  
CNB Bank 0434

BALANCE, December 31, 2014		\$5,315.32
REVENUES		
Collection Fees from Recorder of Deeds	\$75.00	
Interest Earned	<u>\$5.38</u>	
TOTAL REVENUES		<u>\$80.38</u>
TOTAL REVENUES AND BALANCE		<u>\$5,395.70</u>
EXPENDITURES		
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$5,395.70
TOTAL EXPENDITURES AND BALANCE		<u>\$5,395.70</u>

**2015**  
**COUNTY OF ELK**  
**Cooperative Extension Service**  
PNC Bank 4653

BALANCE, December 31, 2014

\$4,249.29

REVENUES

County of Elk-Appropriations  
Miscellaneous

\$45,000.00

\$18.99

TOTAL REVENUES

\$45,018.99

TOTAL REVENUES AND BALANCE

\$49,268.28

EXPENDITURES

Personal Services  
Travel  
Office Supplies  
Equipment Service Contracts and Leases  
Publications/Demonstrations  
Marketing  
Utilities  
Miscellaneous  
Payroll  
PSCE Program Reimbursement

\$3,800.00

\$1,319.32

\$1,369.96

\$1,507.10

\$134.75

\$260.72

\$879.27

\$677.44

\$26,113.70

\$7,467.87

TOTAL EXPENDITURES

\$43,530.13

BALANCE, December 31, 2015

\$5,738.15

TOTAL EXPENDITURES AND BALANCE

\$49,268.28

**2015**  
**COUNTY OF ELK**  
**Dirt and Gravel Road Program**  
Northwest Savings Bank 1838

BALANCE, December 31, 2014		\$539.43
REVENUES		
Commonwealth of Pennsylvania	\$109,214.50	
Interest Earned	<u>\$34.64</u>	
TOTAL REVENUES		<u>\$109,249.14</u>
TOTAL REVENUES AND BALANCE		<u>\$109,788.57</u>
EXPENDITURES		
Elk Conservation District	\$9,706.40	
Jones Township	\$4,741.97	
Horton Township	\$14,500.00	
Transfers	\$1,329.92	
SK Office Supply	\$769.69	
Visa	\$22.65	
Bank Service Charge	<u>\$6.00</u>	
TOTAL EXPENDITURES		<u>\$31,076.63</u>
BALANCE, December 31, 2015		\$78,711.94
TOTAL EXPENDITURES AND BALANCE		<u>\$109,788.57</u>

**2015**  
**COUNTY OF ELK**  
**Prisoners' Incentive Account**  
Northwest Savings Bank 1459

BALANCE, December 31, 2014		\$30,759.08
REVENUES		
T-Netix, Inc. -- Commission	\$9,616.57	
Transfer from Prison Inmate Fund --		
Commissary	\$37,607.32	
Prison Inmate Fund--T-Netix Phone Cards	\$31,250.00	
Interest Earned	\$16.68	
Reimbursements under 2.00	<u>\$13.41</u>	
TOTAL REVENUES		<u>\$78,503.98</u>
TOTAL REVENUES AND BALANCE		<u><u>\$109,263.06</u></u>
EXPENDITURES		
Commissary Supplies - Postage	\$33,325.99	
Prison Inmate Account Payroll	\$654.39	
Inmate Supplies-Repair-Equipment	\$14,063.59	
Phone Cards	\$17,356.40	
Television	\$1,221.35	
Magazine and Newspaper Subscriptions	\$1,818.20	
Miscellaneous	\$14,080.81	
GED	\$120.00	
Transportation	\$153.00	
Maintenance Supplies & Repair	<u>\$2,422.34</u>	
TOTAL EXPENDITURES		<u>\$85,216.07</u>
BALANCE, December 31, 2015		\$24,046.99
TOTAL EXPENDITURES AND BALANCE		<u><u>\$109,263.06</u></u>



**2015**  
**COUNTY OF ELK**  
**Probation and Parole Department**  
CNB 9816

BALANCE, December 31, 2014		\$105,377.88
REVENUES		
Yearly Receipts	\$571,467.49	
Escheated Checks	<u>\$1,203.29</u>	
TOTAL REVENUES		<u>\$572,670.78</u>
TOTAL REVENUES AND BALANCE		<u>\$678,048.66</u>
EXPENDITURES		
Restitution	\$110,841.08	
Act 198 Substance Abuse	\$7,780.64	
Elk County DUI	\$376.17	
Elk County Prothonotary Automation	\$1,445.65	
Elk County Prothonotary	\$5,431.72	
Elk County Sheriff	\$2,135.20	
Elk County	\$170,604.91	
Elk County Act 35 Supervision Fee	\$47,216.15	
Miscellaneous and Municipal Fines	\$14,864.59	
Nelson Behavioral, C.R.N., Driver		
Education Phase II Drug and Alcohol	\$1,132.51	
State Costs, Fines & Judgments	\$156,981.33	
Check Printing	\$412.49	
Refunds	\$65,269.37	
Juvenile Restitution Fund	\$383.89	
Pa. Department of Treasury	\$3,735.16	
O'Bryon Investigations	\$495.00	
Bank Fees	<u>\$1,120.79</u>	
TOTAL EXPENDITURES		<u>\$590,226.65</u>
BALANCE, December 31, 2015		\$87,822.01
TOTAL EXPENDITURES AND BALANCE		<u>\$678,048.66</u>

**2015**  
**COUNTY OF ELK**  
**Probation Office Juvenile Restitution Fund**  
CNB 9824

BALANCE, December 31, 2014		\$8,871.64
REVENUES		
Collections from Clients	<u>\$698.39</u>	
TOTAL REVENUES		<u>\$698.39</u>
TOTAL REVENUES AND BALANCE		<u>\$9,570.03</u>
EXPENDITURES		
Payments to Clients	<u>\$157.00</u>	
TOTAL EXPENDITURES		<u>\$157.00</u>
BALANCE, December 31, 2015		\$9,413.03
TOTAL EXPENDITURES AND BALANCE		<u>\$9,570.03</u>

**2015**  
**COUNTY OF ELK**  
**JUVENILE PROBATION FUND**

CNB 1344

BALANCE, December 31, 2014		\$15,142.73
REVENUES		
Collections from Clients	<u>\$570.00</u>	
TOTAL REVENUES		<u>\$570.00</u>
TOTAL REVENUES AND BALANCE		<u>\$15,712.73</u>
EXPENDITURES		
Payments to Clients	<u>\$1,501.70</u>	
TOTAL EXPENDITURES		<u>\$1,501.70</u>
BALANCE, December 31, 2015		\$14,211.03
TOTAL EXPENDITURES AND BALANCE		<u>\$15,712.73</u>

**2015**  
**COUNTY OF ELK**  
**Soil and Water Conservation**

CNB Bank 0593 and 2066  
Northwest Savings Bank 1838

**BALANCE, December 31, 2014**

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

**REVENUES**

County Allocation	\$56,447.74	
State Grants and Reimbursements	\$121,070.64	
Miscellaneous Reimbursements	\$73,044.12	
Clean Water Fund-Permit Fees	\$11,050.00	
Clean Water Fund-Interest	\$27.24	
Act 13 Savings Deposits	\$56,818.18	
Act 13 Savings Interest	<u>\$288.36</u>	
<b>TOTAL REVENUES</b>		<u><b>\$318,746.28</b></u>
<b>TOTAL REVENUES AND BALANCE</b>		<u><u><b>\$417,552.61</b></u></u>

**EXPENDITURES**

Salaries, Benefits, and Payroll Taxes	\$226,901.76	
District Travel Expenses	\$12,003.10	
Contracted Services	\$5,005.50	
Supplies	\$4,448.28	
Miscellaneous Expenses	\$10,455.93	
Advertising	\$50.90	
Act 13 Withdrawals	<u>\$25,000.00</u>	
<b>TOTAL EXPENDITURES</b>		<u><b>\$283,865.47</b></u>
<b>BALANCE, December 31, 2015</b>		
CNB Checking Account	\$9,653.98	
Northwest Savings Passbook Account	\$32,980.59	
Act 13 Savings	<u>\$91,052.57</u>	
<b>TOTAL BALANCE</b>		<b>\$133,687.14</b>
<b>TOTAL EXPENDITURES AND BALANCE</b>		<u><u><b>\$417,552.61</b></u></u>

# **2015 COUNTY OF ELK Tax Statement**

Assessed Valuation	
Real Estate	\$514,692,001.00
Occupation	<u>\$1,746,323.00</u>
Total Assessed Valuation	\$516,438,324.00
Rate of Assessment on Real Estate	50%
Number of Per Capita Units Assessed	<u>21,449</u>

Tax Rates	
General County Purposes	14.15
Debt Purposes	<u>0.50</u>
Total County Tax Rate Millage	14.65
County Per Capita Tax	<u>\$5.00</u>

Current Tax Levy	
General Fund	
Real Estate	\$7,279,734.91
Mineral Rights	<u>\$3,186.19</u>
	\$7,282,921.10
Debt Fund	
Real Estate	\$257,292.06
Mineral Rights	<u>\$113.43</u>
	\$257,405.49
Per Capita	<u>\$105,735.00</u>
<b>TOTAL CURRENT TAX LEVY</b>	<u><b>\$7,646,061.59</b></u>

(Continued)

# **2015 COUNTY OF ELK Tax Statement**

## Taxes Collected

### Real Estate

Current	\$6,765,955.22
Previous	\$5,919.92
Prior	\$3,593.89
Tax Claim Bureau	<u>\$611,550.42</u>

<b>TOTAL REAL ESTATE COLLECTED</b>	<b><u>\$7,387,019.45</u></b>
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### Debt

Current	239,125.00
Previous	209.74
Tax Claim Bureau	<u>\$304.02</u>

<b>TOTAL DEBT COLLECTED</b>	<b><u>239,638.76</u></b>
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### Per Capita

Current	\$90,388.40
Previous	\$2,150.50
Prior	<u>\$462.00</u>

<b>TOTAL PER CAPITA COLLECTED</b>	<b><u>\$93,000.90</u></b>
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<b>TOTAL TAXES COLLECTED IN 2015</b>	<b><u>\$7,719,659.11</u></b>
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## Taxes Outstanding

Real Estate	\$400,918.55
Debt	\$14,170.54
Per Capita	<u>\$12,330.00</u>

<b>TOTAL TAXES OUTSTANDING AT END OF 2015</b>	<b><u>\$427,419.09</u></b>
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**2015**  
**COUNTY OF ELK**  
**Tax Collectors' Account**  
**County Taxes Collected in 2015**

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2015	\$142,389.85	\$5,034.43	\$726.50
FOX TOWNSHIP	Swanson, Vondalee	2015 2014	\$818,932.58	\$28,943.62	\$9,955.80 \$49.50
HIGHLAND TOWNSHIP	Moran, Samuel	2015	\$108,628.42	\$3,840.44	\$1,073.50
HORTON TOWNSHIP	Woodward, Emma	2015 2014	\$250,200.77	\$8,843.61	\$3,956.50 \$16.50
JAY TOWNSHIP	Allegretto, James	2015 2013	\$373,669.84	\$13,207.65	\$5,141.40 \$803.00
JONES TOWNSHIP	Haight, Joseph	2015 2014 2013 2012 2011	\$380,931.48	\$13,464.98	\$4,785.40 \$390.50 \$115.50 \$60.50 \$11.00
MILLSTONE TOWNSHIP	Clark, Gale	2015	\$56,066.58	\$1,982.29	\$316.70
RIDGWAY TOWNSHIP	Clark, Gale	2015 2014	\$587,242.79	\$20,754.47	\$7,792.20 \$440.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2015 2014	\$87,051.17	\$3,071.03	\$631.10 \$22.00
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2015 2015 2014 2013 2012 2011	\$380,238.51 \$1,115.33	\$13,438.92 \$39.41	\$5,520.50 \$264.00 \$99.00 \$93.50 \$77.00
RIDGWAY BOROUGH	Robert Connacher In Lieu of Taxes In Lieu of Taxes	2015 2014 2015 2014	\$645,220.04 \$4,804.59 \$3,593.89	\$22,803.66 \$170.33	\$9,569.80 \$165.00
CITY OF SAINT MARYS	Bloam, Charles	2015 2013	\$2,935,383.19	\$103,739.90	\$40,919.00 \$5.50
TOTAL TAXES COLLECTED			\$6,775,469.03	\$239,334.74	\$93,000.90

**2015  
COUNTY OF ELK  
Tax Collectors' Account  
County Taxes Outstanding at Year End**

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2015	\$11,373.18	\$402.06	\$90.00
FOX TOWNSHIP	Swanson, Vondalee	2015	\$48,522.61	\$1,715.05	\$1,975.00
		2014			\$1,995.00
HIGHLAND TOWNSHIP	Moran, Samuel	2015	\$13,566.34	\$479.61	\$365.00
		2014			\$350.00
HORTON TOWNSHIP	Woodward, Emma	2015	\$23,032.79	\$814.07	\$420.00
		2014			\$405.00
JAY TOWNSHIP	Allegretto, James	2015	\$36,461.46	\$1,288.80	\$1,130.00
		2014			\$390.00
JONES TOWNSHIP	Haight, Joseph	2015	\$25,804.26	\$912.11	\$775.00
		2014			\$385.00
		2013			\$390.00
		2012			\$365.00
		2011			\$190.00
MILLSTONE TOWNSHIP	Clark, Gale	2015	\$2,687.54	\$95.06	\$30.00
		2014			\$25.00
RIDGWAY TOWNSHIP	Clark, Gale	2015	\$47,264.67	\$1,670.49	\$1,045.00
		2014			\$745.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2015	\$4,808.95	\$170.06	\$115.00
		2014			\$795.00
JOHNSONBURG BOROUGH	Destephano, Trina	2015	\$1,115.33	\$39.41	\$1,465.00
		2014			\$1,355.00
		2013			\$1,280.00
		2012			\$1,315.00
		2011			\$1,285.00
RIDGWAY BOROUGH	Robert Connacher	2015	\$61,203.24	\$2,163.12	\$2,430.00
		2014			\$2,360.00
CITY OF SAINT MARYS	Bloam, Charles	2015	\$125,078.18	\$4,420.70	\$2,490.00
		2013			\$2,625.00
TOTAL TAXES COLLECTED			\$400,918.55	\$14,170.54	\$28,585.00



**2015**  
**COUNTY OF ELK**  
**Tax Collectors' Summary**

County Taxes Collected in 2015

Year	General Fund	Debt Fund	Per Capita
2015	\$6,765,955.22	\$239,125.00	\$90,388.40
2014	\$9,513.81	\$209.74	\$2,150.50
Prior			\$462.00
TOTALS	\$6,775,469.03	\$239,334.74	\$93,000.90

County Taxes Outstanding at Year End 2015

Year	General Fund	Debt Fund	Per Capita
2015	\$400,918.55	\$14,170.54	\$12,330.00
2014			\$8,805.00
Prior			\$7,450.00
TOTALS	\$400,918.55	\$14,170.54	\$28,585.00

**2015**  
**COUNTY OF ELK**  
**Tax Claim Bureau Fund**  
CNB 8844

BALANCE, December 31, 2014

\$418,438.78

REVENUES

Delinquent Taxes Collected  
Interest Earned

\$3,020,454.07

\$1,648.81

TOTAL REVENUES

\$3,022,102.88

TOTAL REVENUES AND BALANCE

\$3,440,541.66

EXPENDITURES

Delinquent Taxes and Costs  
County of Elk - General Fund  
County of Elk - Debt Fund  
Boroughs  
City of St. Marys  
Townships  
School Districts  
Surplus Money  
Prothonotary  
Recorder of Deeds  
NSF

\$611,550.42

\$304.02

\$312,127.74

\$579,061.28

\$94,752.62

\$1,429,227.39

\$278.75

\$404.00

\$15,914.16

\$6,741.26

TOTAL EXPENDITURES

\$3,050,361.64

BALANCE, December 31, 2015

\$390,180.02

TOTAL EXPENDITURES AND BALANCE

\$3,440,541.66

**2015**  
**County of Elk**  
**Contingent Liability**  
**Elk County Industrial Development Authority**  
**Guaranteed Revenue Refunding Bonds**  
**----Series of 2010**

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

The County had a contingent liability against its full faith and credit on the \$4,765,000, Series of 1994, Bond Issue of the Elk County Industrial Development Authority. On December 1, 1997, in order to reduce interest costs, the Elk County Industrial Development Authority refinanced the remaining balance of its original obligation, \$4,470,000, with the \$4,495,000, Series of 1997, Bond Issue. On December 15, 2002, the Elk County Industrial Authority and the Elk Haven Nursing Home Association again refinanced the remaining balance of \$3,785,000, with the \$4,315,000, Series of 2002 Bond Issue. This transpired with the intention to both reduce interest costs and incur additional funds to provide for the purchase and installation of a power generator and a heating, ventilation and air conditioning system for the 120-bed facility that provides nursing care in the City of St. Marys. On December 16, 2010 the Series 2002 Bond Issue was paid off and refinanced with the Series of 2010 in the amount of \$2,345,000.00. As of December 31, 2015, the Authority has made all scheduled payments of interest on the bond issue.

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.

**2015**  
**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>

**2015**  
**COUNTY OF ELK**  
**Contingent Liability Repayment History**  
**Elk County Industrial Development Authority's**  
**Guaranteed Revenue Refunding Bonds--Series of 2010**

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2011		\$25,735.53	\$75,000.00	\$2,345,000.00	\$75,000.00	\$2,270,000.00
2012		45,890.00	265,000.00	2,345,000.00	265,000.00	2,005,000.00
2013		42,410.00	270,000.00	2,345,000.00	270,000.00	1,735,000.00
2014		38,182.50	275,000.00	2,345,000.00	275,000.00	1,460,000.00
2015		33,095.00	275,000.00	2,345,000.00	275,000.00	1,185,000.00
2016					0.00	
2017					0.00	
2018					0.00	
2019					0.00	

2015 Elk County Assessment Office															
Month	#	Books	S&H	Sales Tax	Total	Maps/Copies	Letters	Data	Both	Appeal	Labels	C&G	Misc.	Total	Grand Total
January	6	\$30.00	\$12.00	\$0.90	\$42.90	\$347.50	\$50.00	\$150.00	\$250.00		\$185.00			\$982.50	\$1,025.40
February	4	\$20.00	\$12.00	\$0.90	\$32.90	\$391.00	\$30.00	\$1,241.60	\$0.00		\$20.00			\$1,682.60	\$1,715.50
March	3	\$15.00	\$8.00	\$0.90	\$23.90	\$316.00		\$246.70				\$100.00	\$50.00	\$712.70	\$736.60
April	5	\$25.00	\$16.00	\$1.50	\$42.50	\$369.00	\$10.00					\$100.00	\$220.00	\$699.00	\$741.50
May	5	\$25.00		\$1.50	\$26.50	\$237.50	\$10.00					\$100.00		\$347.50	\$374.00
June	6	\$30.00	\$8.00	\$1.80	\$39.80	\$516.95		\$177.80				\$200.00		\$894.75	\$934.55
July	3	\$15.00		\$0.90	\$15.90	\$576.90				\$25.00				\$601.90	\$617.80
August	4	\$20.00	\$4.00	\$1.20	\$25.20	\$775.50	\$40.00			\$600.00				\$1,415.50	\$1,440.70
September	3	\$15.00	\$4.00	\$0.90	\$19.90	\$509.70	\$30.00			\$75.00		\$50.00		\$664.70	\$684.60
October	3	\$15.00		\$0.90	\$15.90	\$457.50								\$457.50	\$473.40
November	5	\$25.00		\$1.50	\$26.50	\$845.70								\$845.70	\$872.20
December	2	\$10.00	\$8.00	\$0.60	\$18.60	\$484.50	\$10.00			\$25.00				\$519.50	\$538.10
Totals	49	\$245.00	\$72.00	\$13.50	\$330.50	\$5,827.75	\$180.00	\$1,816.10	\$250.00	\$725.00	\$205.00	\$550.00	\$270.00	\$9,823.85	\$10,154.35

**2015**  
**COUNTY OF ELK**  
**Growing Greener Projects**  
Northwest Savings Bank 9732

BALANCE, December 31, 2014		\$208,699.24
REVENUES		
Interest Earned	<u>\$83.04</u>	
TOTAL REVENUES		<u>\$83.04</u>
TOTAL REVENUES AND BALANCE		<u>\$208,782.28</u>
EXPENDITURES		
Recycling Center Building Fund	<u>\$200,000.00</u>	
TOTAL EXPENDITURES		<u>\$200,000.00</u>
BALANCE, December 31, 2015		\$8,782.28
TOTAL EXPENDITURES AND BALANCE		<u>\$208,782.28</u>

**2015**  
**COUNTY OF ELK**  
**Gas Task Force Fund**  
CNB 8716

BALANCE, December 31, 2014		\$7,045.67
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
<b>TOTAL REVENUES AND BALANCE</b>		<u><u>\$7,045.67</u></u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2015		\$7,045.67
<b>TOTAL EXPENDITURES AND BALANCE</b>		<u><u>\$7,045.67</u></u>



**2015**  
**COUNTY OF ELK**  
**Gas Well Impact Fee**  
Farmers National Bank 0210

BALANCE, December 31, 2014		\$658,256.71	
REVENUES			
Commonwealth of Pa.	\$398,571.19		
Interest Earned	<u>\$1,113.88</u>		
TOTAL REVENUES		<u>\$399,685.07</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,057,941.78</u>
EXPENDITURES			
Miscellaneous	<u>\$238,525.96</u>		
TOTAL EXPENDITURES		<u>\$238,525.96</u>	
BALANCE, December 31, 2015		\$819,415.82	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,057,941.78</u>

**2015**  
**COUNTY OF ELK**  
**Act 13 Highway/Bridge Improvement**  
Farmers National Bank

BALANCE, December 31, 2014		\$136,729.40
REVENUES		
Miscellaneous	<u>\$49,813.98</u>	
TOTAL REVENUES		<u>\$49,813.98</u>
TOTAL REVENUES AND BALANCE		<u>\$186,543.38</u>
EXPENDITURES		
Miscellaneous	<u>\$20,000.00</u>	
TOTAL EXPENDITURES		<u>\$20,000.00</u>
BALANCE, December 31, 2015		\$166,543.38
TOTAL EXPENDITURES AND BALANCE		<u>\$186,543.38</u>

**2015**  
**COUNTY OF ELK**  
**Act 13 Marcellus Legacy Fund**  
Farmers National Bank

BALANCE, December 31, 2014	\$80,682.03
REVENUES	
Miscellaneous	<u>\$30,176.94</u>
TOTAL REVENUES	<u>\$30,176.94</u>
TOTAL REVENUES AND BALANCE	<u>\$110,858.97</u>
EXPENDITURES	
Miscellaneous	<u>\$17,841.77</u>
TOTAL EXPENDITURES	<u>\$17,841.77</u>
BALANCE, December 31, 2015	\$93,017.20
TOTAL EXPENDITURES AND BALANCE	<u>\$110,858.97</u>

**2015**  
**COUNTY OF ELK**  
**Repository Inspection Account**  
Farmers National Bank

BALANCE, December 31, 2014		\$800.00
REVENUES	<u>\$1,000.00</u>	
TOTAL REVENUES		<u>\$1,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,800.00</u>
EXPENDITURES	<u>\$1,100.00</u>	
TOTAL EXPENDITURES		<u>\$1,100.00</u>
BALANCE, December 31, 2015		\$700.00
TOTAL EXPENDITURES AND BALANCE		<u>\$1,800.00</u>

**2015**  
**COUNTY OF ELK**  
**PHFA (Phare Grant)**  
Farmers National Bank

BALANCE, December 31, 2014

\$1.00

REVENUES

Pa. Housing Finance Agency	\$38,000.00
Affordable House - Elk County	\$50.00
Interest Earned	<u>\$18.25</u>

TOTAL REVENUES

\$38,068.25

TOTAL REVENUES AND BALANCE

\$38,069.25

EXPENDITURES

Bank Charge	<u>\$5.00</u>
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TOTAL EXPENDITURES

\$5.00

BALANCE, December 31, 2015

\$38,064.25

TOTAL EXPENDITURES AND BALANCE

\$38,069.25

**2015  
COUNTY OF ELK  
Auditors' Comments & Findings**

We would like to thank all Elk County personnel for their patience and cooperation in our first year as Elk County Auditors.

Although we did find some items of concern as we conducted our audit of the 2015 year, we were generally well-pleased by the quality of the records that were encountered. Our findings and recommendations have been communicated either orally or in writing on an individual departmental basis rather than being formally disclosed in the Auditors' Settlement Booklet, unless otherwise noted below.

Changes in the 2015 settlement include the addition of one new account, Solid Waste Authority Recycling Building Fund. County Wide Zoning and Technical Rescue were closed in 2014 causing their elimination from the current audit.

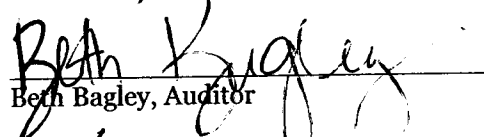
The Sheriff's Department has had some areas of concern in the past. The newly-elected Sheriff and his staff have been most cooperative with the Auditors in working on issues that needed addressed.

We look forward to a continued team effort working with all departments in 2016.

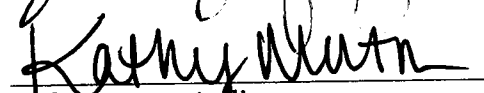
Sincerely,



Siobhan Voss, Auditor



Beth Bagley, Auditor



Kathy Morton, Auditor

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF ELK

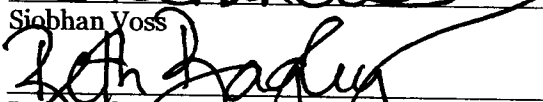
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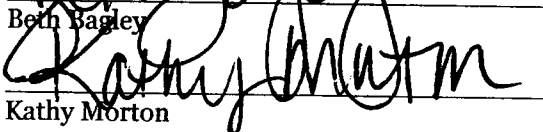
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Tuesday of January, this being the fifth day of January A.D., 2016, do hereby certify that the foregoing report has been prepared from the original books, papers, and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge, and belief for the year ending December 31, 2015.

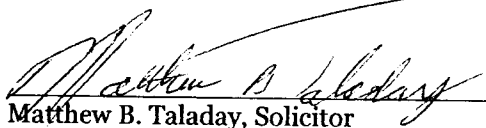
In testimony whereof, we have here unto set our hands and seal this 9<sup>th</sup> day of June, 2016.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)

 (SEAL)

 (SEAL)

  
Matthew B. Taladay, Solicitor

