

COUNTY OF ELK
Elected Officials

59th JUDICIAL DISTRICT SENIOR JUDGE

Honorable Richard A. Masson

59TH JUDICIAL DISTRICT ACTING PRESIDENT JUDGE

Honorable John H. Foradora

COUNTY COMMISSIONERS

Janis E. Kemmer

Daniel R. Freeburg

Matthew G. Quesenberry

DISTRICT ATTORNEY

Shawn T. McMahon

SHERIFF

W. Todd Caltagarone

COUNTY CORONER

Michelle Muccio

DISTRICT JUSTICES

Mark S. Jacob

James L. Martin

TREASURER

Peggy B. Schneider

RECORDER OF DEEDS AND REGISTER OF WILLS

P. W. Weidenboerner

PROTHONOTARY AND CLERK OF COURTS

Susanne Straub Schneider

COUNTY AUDITORS

Siobhan Voss

Beth Bagley

Kathy McMahon

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2018
COUNTY OF ELK
GENERAL FUND
Beginning Balance Sheet

December 31, 2018

ASSETS

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

OTHER ASSETS

Taxes and Accounts Receivable	\$564,388.61	
Due from Other Governments	\$264,143.30	
Due from Other Funds	<u>\$1,118,778.58</u>	
		<u>\$1,947,310.49</u>

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

Accounts Payable	<u>\$289,647.32</u>
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TOTAL LIABILITIES	<u>\$289,647.32</u>
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UNRESERVED FUND BALANCE, December 31, 2017	<u><u>\$3,192,896.25</u></u>
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2018
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

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

REVENUES

Taxes-Real Estate

311000	Current	<u>\$7,460,921.10</u>	\$7,460,921.10
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Taxes-Per Capita

312000	Current	\$91,395.10	
312100	Previous	\$3,932.50	
312200	Prior	<u>\$913.00</u>	\$96,240.60

Taxes-Tax Claim

313000	Delinquent Taxes	<u>\$888,271.25</u>	\$888,271.25
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Federal Payment in Lieu of Taxes

331500-5200	Federal Payment in Lieu of Taxes	<u>\$209,071.00</u>	\$209,071.00
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TOTAL TAXES	<u><u>\$8,654,503.95</u></u>
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INTERGOVERNMENTAL REVENUES

State Operating Grants

332200-5401	PA Department of Agriculture	\$3,339.46	
332200-5402	Probation	\$73,304.62	
332200-5404	Admin and Operation of Courts	\$40,634.00	
332200-5421	Grant-Victims Juvenile Offenders Program	\$57,375.00	
332200-5423	Probation-TANF Federal	\$4,000.00	
332200-5430	State Reimbursement for DA	\$127,736.00	
332200-5516	Grants	\$12,936.07	
332200-5517	Vital Statistics Improvement	\$2,957.68	
332200-6355	Reimbursement of Expenses Prior Year	<u>\$54.63</u>	\$322,337.46

State Payments in Lieu of Taxes

332400-5301	State Equalization Tax	<u>\$225.40</u>	\$225.40
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Other State Payments in Lieu of Taxes

332500-05302	DER/State and National Forest	\$153,163.64	
332500-05303	State Game Lands	\$100,020.87	
332500-05305	Public Utility Realty Tax	<u>\$8,487.10</u>	\$261,671.61

TOTAL INTERGOVERNMENTAL REVENUES	<u><u>\$584,234.47</u></u>
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2018
COUNTY OF ELK
General Fund Revenues
Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05599	Hotel Tax Administration Costs	\$11,326.19	
340000-05600	Treasurer's Office	\$36,515.35	
340000-05605	Election Filing Fees	(\$10,548.15)	
340000-05610	Register and Recorder	\$204,785.67	
340000-05690	Assessment Office (Maps, etc.)	\$18,702.23	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$24,051.86	
340000-05712	CDBG/Administration Fees	\$65,538.60	
340000-05730	Reimbursement-Summer Job	\$3,597.00	
340000-05762	Administration Fee	\$3,463.20	
340000-05764	Admin Reimbursement	\$3,015.87	
340000-05776	Planning/Subdivision Other Reimbursement	(\$19,596.80)	
340000-05777	Cremation Tox Reports & Autopsy	(\$5,417.00)	
340000-05778	Reimburse/Record Storage Coordinator	\$21,711.80	
340000-05779	Reimburse GIS Service SALA	\$27,289.08	
340000-05780	Assessment	<u>\$80,100.00</u>	\$464,534.90

General Government-Judicial

342000-06000	Prothonotary Office	\$77,358.90	
342000-06001	Sheriff	\$76,895.87	
342000-06020	District Justice-Martin	\$50,949.16	
342000-06030	District Justice-Jacob	\$67,549.18	
342000-06080	Probation and Parole	\$191,369.48	
342000-06090	Out-of-County Housing	\$40,500.00	
342000-06131	DA Office Drug Forfeiture	\$39,263.20	
342000-06190	Cameron County Reimburse/IPP Exp.	\$27,882.91	
342000-06195	Judge Imposed Fines	\$100.00	
342000-06197	Litigants Reimbursement	<u>\$1,652.25</u>	\$573,520.95

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	<u>\$500,000.00</u>	\$500,000.00
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TOTAL CHARGES FOR SERVICES			<u>\$1,538,055.85</u>
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MISCELLANEOUS REVENUES

Interest Earnings

361000-06170	Interest Income	<u>\$5,317.04</u>	\$5,317.04
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Rents and Royalties

362000-06180	BFI Landfill--Superior Waste	<u>\$232,326.78</u>	\$232,326.78
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Other Miscellaneous Revenues

369000-06280	Insurance Reimbursements	\$24,758.00	
369000-06290	Sundries	(\$3,795.91)	
369000-06355	Reimbursement of Expenses/Prior Years	\$26,795.40	
369000-6374	PCORP Dividends	<u>\$51,399.00</u>	\$99,156.49

TOTAL MISCELLANEOUS REVENUES			<u>\$336,800.31</u>
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2018
COUNTY OF ELK
General Fund Revenues

Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

391000-6300	Sale of County Property	\$14,561.90	
391000-6310	Sale of County Supplies/Equipment	<u>\$63.43</u>	\$14,625.33

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$327,948.39	
392000-06340	C & Y Costs Reimbursement	\$1,229,373.24	
392000-06350	Supervision Fee Reimbursement	\$44,246.38	
392000-06369	Conservation District Reimbursement	(\$3,511.55)	
392000-06380	Transfer From or To Other Funds	<u>\$72,895.88</u>	\$1,670,952.34

REFUNDS PRIOR YEAR EXPENDITURES

394000-6355	Reimbursement of Prior Year Expenses	<u>\$578.64</u>	\$578.64
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TOTAL OTHER FINANCING SOURCES	<u><u>\$1,686,156.31</u></u>
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TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$12,799,750.89</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$15,992,647.14</u></u>
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2018
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$185,969.97	
401001-10002	Personal Services	\$52,882.26	
401001-20002	Supplies	\$4,019.92	
401001-30000	Other Services & Charges	\$8,623.77	
401001-32002	Contracted Services-single audit	\$46,450.00	
401001-34001	Communications	\$5,549.50	
401001-36000	Travel	\$1,969.45	
401001-36008	Miscellaneous Dues/Expenses	\$1,660.37	
401001-41000	Miscellaneous Training/Registration	<u>\$16,230.00</u>	\$323,355.24

Chief Clerk

401101-10001	Salaries	\$50,776.59	
401101-10002	Personal Services	\$10,381.31	
401101-10011	Reimburse wages	(\$13,124.99)	
401101-20002	Supplies	\$707.20	
401101-30000	Other Services & Charges	\$1,239.03	
401101-34000	Communications	\$1.10	
401101-36001	Travel	\$1,086.12	
401101-41000	Miscellaneous Training/Registration	\$639.00	
401101-41112	Grants Reimbursments	<u>(\$3,267.25)</u>	\$48,438.11

Registration

401201-10001	Salaries	\$69,485.96	
401201-10002	Personal Services	\$13,707.01	
401201-20002	Supplies	\$2,790.03	
401201-34000	Communications	\$4,350.10	
401201-36000	Travel	\$1,166.66	
401201-41000	Miscellaneous Training/Registration	<u>\$295.00</u>	\$91,794.76

Elections

401202-20000	Supplies	\$27,630.60	
401202-31003	Professional Services	\$31,335.59	
401202-32000	Contracted Services	\$14,854.89	
401202-34000	Communications	\$2,962.05	
401202-38002	Occupancy	<u>\$2,820.00</u>	\$79,603.13

County Network

401302-20005	Supplies	\$8,196.90	
401302-32000	Contracted Services	<u>\$28,135.16</u>	\$36,332.06

Auditors

401303-10001	Salaries	\$47,917.05	
401303-10002	Personal Services	\$4,379.61	
401303-20002	Supplies	\$207.28	
401303-31000	Professional Services	\$1,000.00	
401303-34000	Communications	\$1,440.34	
401303-36000	Travel	\$2,154.18	
401303-41000	Miscellaneous Training/Registration	<u>\$730.00</u>	\$57,828.46

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 6)

\$637,351.76

2018
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$185,899.19	
401306-10002	Personal Services	\$71,635.91	
401306-20002	Supplies	\$1,233.13	
401306-31006	Professional Services	\$300.00	
401306-32000	Contracted Services	\$27,402.83	
401306-34000	Communications	\$1,739.24	
401306-36000	Travel	\$1,730.91	
401306-41000	Miscellaneous Association Dues & Registration	\$2,954.24	
401306-41003	Miscellaneous Tax Bills & Postage	(\$42,885.82)	
401306-70006	Consultant	\$220.00	\$250,229.63

Tax Collectors

401307-20002	Supplies	\$1,379.40	
401307-34000	Communications	\$1,727.19	
401307-42001	Miscellaneous Share Cost-Tax Collector	\$37,328.83	\$40,435.42

Tax Claim Bureau

401308-10001	Salaries	\$29,168.91	
401308-10002	Personal Services	\$16,045.67	
401308-20002	Supplies	\$888.47	
401308-31005	Professional Services	\$10,109.01	
401308-32016	Contracted Services	\$19,159.00	
401308-34000	Communications	\$37,137.30	
401308-36000	Travel	\$195.02	
401308-41002	Miscellaneous Dues & Posting Fees	\$25,785.78	\$138,489.16

Treasurer

401309-10001	Salaries	\$112,860.48	
401309-10002	Personal Services	\$46,515.77	
401309-20002	Supplies	\$4,631.99	
401309-32000	Contracted Services	\$4,306.93	
401309-34000	Communications	\$1,413.85	
401309-36001	Travel	\$88.66	
401309-40000	Miscellaneous Association Dues & Registration	\$500.00	\$170,317.68

Purchasing

401402-20002	Supplies	\$6,216.01	\$6,216.01
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Solicitor

401501-10001	Salaries	\$21,999.64	
401501-10002	Personal Services	\$1,925.49	
401501-20002	Supplies	\$2,542.25	
401501-36001	Travel	\$853.61	
401501-41007	Miscellaneous Training & Registration	\$400.00	\$27,720.99

Public Defender

401502-20002	Supplies	\$2,454.85	
401502-30000	Other Services & Charges	\$10,700.00	
401502-31000	Professional Services	\$66,976.80	
401502-32000	Contracted Services	\$71,893.25	
401502-34000	Communications	\$329.52	
401502-41000	Miscellaneous Association Dues & Registration	\$500.00	\$152,854.42

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 7)

\$786,263.31

2018
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

401503-10001	Salaries	\$114,897.84	
401503-10002	Personal Services	\$33,885.80	
401503-20002	Supplies	\$492.56	
401503-31000	Professional Services	\$900.00	
401503-32000	Contracted Services	\$8,971.02	
401503-34000	Communications	\$610.56	
401503-36000	Travel	\$957.60	
401503-41000	Miscellaneous Association Dues & Registration	<u>\$875.00</u>	\$161,590.38

PHEAA Summer Interns

401504-10001	Salaries	\$8,992.00	
401504-10002	Personal Services	<u>\$698.66</u>	\$9,690.66

Record Storage

401505-10001	Salaries	\$34,852.67	
401505-10002	Personal Services	\$9,150.43	
401505-32000	Contracted Services	<u>\$1,673.44</u>	\$45,676.54

Planning

401701-10001	Salaries	\$71,263.14	
401701-10002	Personal Services	\$18,452.29	
401701-20002	Supplies	\$1,892.46	
401701-34000	Communications	\$82.59	
401701-36000	Travel	\$276.00	
401701-41000	Miscellaneous Association Dues & Registration	(\$1,771.00)	
401701-52017	Grants-Community Wildfire	<u>\$12,841.82</u>	\$103,037.30

Data Processing

401702-10001	Salaries	\$64,795.93	
401702-10002	Personal Services	\$17,586.80	
401702-20002	Supplies	\$1,603.50	
401702-34000	Communications	<u>\$1,518.98</u>	\$85,505.21

CDBG Coordinator

401703-10001	Salaries	\$36,795.36	
401703-10002	Personal Services	\$18,209.43	
401703-20002	Supplies	\$7.76	
401703-34000	Communications	\$4,312.12	
401703-36000	Travel	\$206.95	
401703-41000	Miscellaneous Association Dues & Registration	<u>\$160.00</u>	\$59,691.62

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 8)

\$465,191.71

2018
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Courthouse

401704-10001	Salaries	\$132,716.72	
401704-10002	Personal Services	\$60,165.46	
401704-20002	Supplies	\$15,815.12	
401704-32000	Contracted Services	\$52,968.15	
401704-34000	Communications	\$2,141.81	
401704-36000	Travel	\$677.16	
401704-38000	Occupancy	\$29,449.26	\$293,933.68

Courthouse Annex

401705-20002	Supplies	\$11,188.12	
401705-32000	Contracted Services	\$18,760.16	
401705-38000	Occupancy	<u>\$27,103.73</u>	\$57,052.01

Central Telephone

401706-10001	Salaries	\$21,192.82	
401706-10002	Personal Services	\$5,641.13	
401706-32005	Contracted Services	\$60.60	
401706-34000	Communications	<u>\$23,687.37</u>	\$50,581.92

Postage Maintenance and Agreements

401707-20002	Supplies	\$1,172.66	
401707-32000	Contracted Services	\$3,497.58	
401707-34000	Communications	<u>(\$4,960.29)</u>	(\$290.05)

Housing/Economic Development

401708-20002	Supplies	\$974.00	
401708-34000	Communications	\$74.60	
401708-36000	Travel	\$147.62	
401708-41007	Miscellaneous Training & Registration	<u>\$160.00</u>	\$1,356.22

IT/GIS

401709-10001	Salaries	\$44,595.20	
401709-10002	Personal Services	\$17,578.58	
401709-20002	Supplies	\$16,891.63	
401709-32000	Contracted Services	\$2,057.81	
401709-34000	Communications	\$5.78	
401709-36000	Travel	\$349.74	
401709-41000	Miscellaneous Association Dues & Registration	<u>\$225.00</u>	\$81,703.74

TOTAL GENERAL GOVERNMENT

\$2,373,144.30

2018
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	93,603.31	
418400-10002	Personal Services	36,240.53	
418400-20000	Supplies	3,506.38	
418400-31000	Professional Services	23,143.42	
418400-32000	Contracted Services	10,787.64	
418400-34000	Communications	2,671.64	
418400-36001	Travel	10.50	
418400-41000	Miscellaneous Association Dues & Registration	<u>13,327.25</u>	\$183,290.67

District Justice Martin

418601-10001	Salaries	\$60,676.86	
418601-10002	Personal Services	\$38,021.99	
418601-20002	Supplies	\$4,515.55	
418601-32000	Contracted Services	\$3,293.26	
418601-34000	Communications	\$10,041.48	
418601-38000	Occupancy	<u>\$12,960.00</u>	\$129,509.14

District Justice Jacob

418602-10001	Salaries	\$86,100.56	
418602-10002	Personal Services	\$29,990.53	
418602-20002	Supplies	\$13,116.77	
418602-32000	Contracted Services	\$4,131.86	
418602-34000	Communications	\$16,741.28	
418602-38000	Occupancy	\$18,177.00	
418602-41000	Miscellaneous-Security	<u>\$472.00</u>	\$168,730.00

Law Library

418800-20002	Supplies-Subscriptions	\$40,660.68	
418800-31000	Professional Services	<u>\$917.00</u>	\$41,577.68

Coroner

418930-10001	Salaries	\$31,102.50	
418930-10002	Personal Services	\$19,962.35	
418930-20002	Supplies	\$2,426.85	
418930-31000	Professional Services	\$22,175.33	
418930-34000	Communications	\$719.37	
418930-36000	Travel	\$6,956.88	
418930-38000	Occupancy	\$1,383.82	
418920-41000	Miscellaneous Association Dues & Registration	<u>\$6,204.03</u>	\$90,931.13

District Attorney

418940-10001	Salaries	\$299,921.21	
418940-10002	Personal Services	\$67,754.60	
418940-20002	Supplies	\$5,197.39	
418940-32000	Contracted Services	\$4,215.50	
418940-34000	Communications	\$1,181.49	
418940-36000	Travel	\$789.63	
418940-41000	Miscellaneous Association Dues & Registration	<u>\$4,198.08</u>	\$383,257.90

SUBTOTAL JUDICIAL GOVERNMENT (Continued on Page 10)

\$997,296.52

2018
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Prothonotary

418950-10001	Salaries	\$133,565.71	
418950-10002	Personal Services	\$32,822.20	
418950-20002	Supplies	\$4,257.12	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$4,978.00	
418950-34000	Communications	\$2,047.33	
418950-41000	Miscellaneous Association Dues & Registration	<u>\$500.00</u>	\$180,170.36

Register of Wills

418960-10001	Salaries	\$28,656.63	
418960-10002	Personal Services	\$17,679.70	
418960-20002	Supplies	\$1,038.94	
418960-31000	Professional Services	\$900.00	
418960-34000	Communications	\$1,736.88	
418960-36000	Travel	\$178.48	
418960-41000	Miscellaneous Association Dues & Registration	<u>\$1,583.20</u>	\$51,773.83

Sheriff

418970-10001	Salaries	\$294,083.12	
418970-10002	Personal Services	\$84,441.79	
418970-20002	Supplies	\$15,999.76	
418970-31000	Professional Services	\$3,150.00	
418970-32005	Contracted Services	\$7,161.01	
418970-34000	Communications	\$3,236.62	
418970-36000	Travel-Vehicle Purchase	\$25,074.07	
418970-41000	Miscellaneous Association Dues & Registration	<u>\$4,388.61</u>	\$437,534.98

Arbitrators

418980-31000	Professional Services	<u>\$800.00</u>	\$800.00
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MH/MR Referee

418990-10001	Salaries	\$13,699.40	
418990-10002	Personal Services	\$1,137.59	
418990-31000	Professional Services	<u>(655.00)</u>	\$14,181.99

TOTAL JUDICIAL GOVERNMENT

\$1,681,757.68

2018
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY

Jail

423200-10001	Salaries	\$1,683,997.24	
423200-10002	Personal Services	\$500,627.59	
423200-20002	Supplies	\$284,393.68	
423200-30000	Other Services & Charges	\$191.80	
423200-32000	Contracted Services	\$361,236.79	
423200-34000	Communications	\$540.15	
423200-36000	Travel	\$2,113.95	
423200-38000	Occupancy	\$50,047.11	
423200-41000	Miscellaneous Association Dues & Registration	<u>\$2,700.95</u>	\$2,885,849.26

Juvenile Probation

423300-10001	Salaries	\$128,882.26	
423300-10002	Personal Services	\$46,047.89	
423300-36000	Travel	\$32,866.56	
423300-41000	Miscellaneous Association Dues & Registration	\$586.47	
423300-70080	Juvenile Enhancement Account	<u>\$2,847.09</u>	\$211,230.27

Warden

423400-10001	Salaries	\$167,250.74	
423400-10002	Personal Services	\$48,031.95	
423400-20002	Supplies	\$533.81	
423400-34000	Communications	\$816.41	
423400-36000	Travel	\$197.26	
423400-41000	Miscellaneous Association Dues & Registration	<u>\$330.00</u>	\$217,160.17

Probation and Parole

423600-10001	Salaries	\$270,596.13	
423600-10002	Personal Services	\$109,984.09	
423600-20002	Supplies	\$3,997.51	
423600-34000	Communications	\$5,341.63	
423600-36000	Travel	\$2,680.19	
423600-40005	Insurance-Community Insurance	\$340.00	
423600-41000	Miscellaneous Association Dues & Registration	<u>\$2,075.92</u>	\$395,015.47

Communications

429300-10001	Salaries	\$666,506.22	
429300-10002	Personal Services	\$181,768.70	
429300-38000	Occupancy	<u>\$39,303.02</u>	\$887,577.94

EMA

429400-10001	Salaries	\$95,592.30	
429400-10002	Personal Services	\$24,604.22	
429400-20002	Supplies	\$2,691.29	
429400-32000	Contracted Services	\$15,474.40	
429400-34000	Communications	\$6,944.64	
429400-36000	Travel	\$118.82	
429400-41000	Miscellaneous Association Dues & Registration	<u>\$49.00</u>	\$145,474.67

TOTAL PUBLIC SAFETY

\$4,742,307.78

2018
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC WORKS

Recycling

432300-10001	Salaries	\$95,373.96	
432300-10002	Personal Services	\$31,907.46	
432300-20002	Supplies	\$277.24	
432300-30000	Other Services & Charges	\$881.53	
432300-34000	Communications	\$2,012.72	
432300-41000	Miscellaneous Association Dues & Registration	<u>\$489.95</u>	\$130,942.86

TOTAL PUBLIC WORKS			<u>\$130,942.86</u>
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HUMAN SERVICES

Veterans' Affairs

441000-10001	Salaries	\$65,090.27	
441000-10002	Personal Services	\$17,873.26	
441000-20002	Supplies	\$6,487.08	
441000-32000	Contracted Services	\$4,988.72	
441000-34000	Communications	\$226.74	
441000-36000	Travel	\$871.45	
441000-41000	Miscellaneous Association Dues & Registration	\$7,555.00	
441000-50001	Contribution-Memorial Day Expenses	<u>\$300.00</u>	\$103,392.52

TOTAL HUMAN SERVICES			<u>\$103,392.52</u>
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CONSERVATION AND DEVELOPMENT

Conservation

468000-20002	Supplies	\$54.32	
468000-34000	Communications	<u>\$573.48</u>	\$627.80

TOTAL CONSERVATION & DEVELOPMENT			<u>\$627.80</u>
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DEBT SERVICE

Miscellaneous Expenditures

475000-32000	Contracted Services	\$325,012.00	
475000-41203	County Retirement Contribution	<u>\$51.88</u>	\$325,063.88

TOTAL DEBT SERVICE			<u>\$325,063.88</u>
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2018
COUNTY OF ELK
General Fund Expenditures
Continued

MISCELLANEOUS

Appropriations--Contributions			
481003-50002 Contributions	<u>\$401,899.36</u>	\$401,899.36	
Appropriations--Grants			
481003-52000 Grants	<u>\$21,369.69</u>	\$21,369.69	
Appropriations--Subsidies			
481003-54000 Subsidies	<u>\$642,072.22</u>	\$642,072.22	
Appropriations--LIFT Life and Independence			
481003-60020 LIFT	<u>\$1,563.90</u>	\$1,563.90	
Workman's Compensation Contributions			
484000-41026 Adjustments	<u>(\$329.73)</u>	(\$329.73)	
Unemployment Compensation			
485000-41028 SUI Adjustment	<u>(\$1,418.97)</u>	(\$1,418.97)	
Insurance			
487000-40000 Insurance	\$299,629.91		
487000-41000 Miscellaneous	<u>\$5,670.71</u>	\$305,300.62	
Miscellaneous Expenditures			
489000-41007 Miscellaneous Training & Registration	\$280.00		
489000-41050 Prior Year/Outstand Check	(\$795.68)		
489000-70022 Post/Pre Employment Physicals	<u>\$2,896.00</u>	\$2,380.32	
Miscellaneous Expenditures			
489900-6367 Post Closure--SW Enforcement Officer	\$47,016.93		
489900-41050 Miscellaneous Prior Year/Outstanding	<u>(\$186.97)</u>	\$46,829.96	
TOTAL MISCELLANEOUS		<u>\$1,419,667.37</u>	
OTHER FINANCING USES			
Interfund Operating Transfers			
492000-20 Cash Investments	\$1,050,000.00		
492000-06380 Transfer From/To Other Funds	<u>\$47,519.43</u>	\$1,097,519.43	
Refunds--Prior Years			
494000-41012 Miscellaneous Prior Years Expenditures	(\$51.88)		
494000-41015 Miscellaneous Transfer of County Funds	\$18,269.68		
494000-41016 Miscellaneous Refund/Taxes	<u>\$3,397.44</u>	\$21,615.24	
TOTAL OTHER FINANCING USES		<u>\$1,119,134.67</u>	
TAX COLLECTORS			
Tax Collectors/Assessment Board			
501307-10001 Salaries	\$200,435.75		
501307-10002 Personal Services	<u>\$15,333.34</u>	\$215,769.09	
TOTAL TAX COLLECTORS		<u>\$215,769.09</u>	
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$12,111,807.95</u>	
BALANCE, December 31, 2018		<u>\$3,880,839.19</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$15,992,647.14</u>	

2018
COUNTY OF ELK
GENERAL FUND
ENDING BALANCE SHEET

December 31, 2018

ASSETS

County National Bank Payroll Account	\$497.59	
County National Bank Cash Management	\$448,200.20	
Cash on Hand	\$500.00	
Cash Clearing	\$768.95	
Cash Investments	<u>\$2,520,526.74</u>	
		\$2,970,493.48

OTHER ASSETS

Taxes and Accounts Receivable (2)	\$359,464.28	
Due from Other Governments (3)	\$233,182.33	
Due from Other Funds (4 & 5)	<u>\$843,591.20</u>	
		<u>\$1,436,237.81</u>

TOTAL ASSETS	<u><u>\$4,406,731.29</u></u>
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LIABILITIES

Accounts Payable (6, 7, 8)	<u>\$525,892.10</u>
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TOTAL LIABILITIES	<u>\$525,892.10</u>
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UNRESERVED FUND BALANCE, December 31, 2018	<u><u>\$3,880,839.19</u></u>
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2018
COUNTY OF ELK
GENERAL FUND SUMMARY

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

Taxes	\$8,654,503.95
Intergovernmental Revenues	\$584,234.47
Charges for Services	\$1,538,055.85
Miscellaneous	\$336,800.31
Other Financing Sources	<u>\$1,686,156.31</u>

TOTAL REVENUE	<u>\$12,799,750.89</u>
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TOTAL REVENUES AND BALANCES	<u>\$15,992,647.14</u>
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EXPENDITURES

General Government	\$2,373,144.30
Judicial Government	\$1,681,757.68
Public Safety	\$4,742,307.78
Public Works	\$130,942.86
Human Services	\$103,392.52
Conservation and Development	\$627.80
Debt Service	\$325,063.88
Miscellaneous	\$1,419,667.37
Other Financing Uses	\$1,119,134.67
Tax Collectors	<u>\$215,769.09</u>

TOTAL EXPENDITURES	<u>\$12,111,807.95</u>
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BALANCE, December 31, 2018	\$3,880,839.19
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TOTAL EXPENDITURES AND BALANCE	<u>\$15,992,647.14</u>
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2018
COUNTY OF ELK
Payroll Fund
CNB 3561

BALANCE, December 31, 2017		\$901.00
REVENUES		
Deposits from General Fund	\$4,093,159.78	
Voided Checks	\$362.94	
Bank Adjustments	<u>\$1,883.75</u>	
TOTAL REVENUES		<u>\$4,095,406.47</u>
TOTAL REVENUES AND BALANCE		<u>\$4,096,307.47</u>
EXPENDITURES		
Net Payroll		
County National Bank	\$507,488.56	
County National Bank - Direct Deposit	<u>\$3,588,321.32</u>	
TOTAL EXPENDITURES		\$4,095,809.88
BALANCE, December 31, 2018		<u>\$497.59</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$4,096,307.47</u>

2018
COUNTY OF ELK
Employees' Payroll Deductions Report

GROSS PAY \$6,510,351.81

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)	
Health CAF	\$204,636.45
Flex Plan	\$30,545.00
A-Life CAF	\$785.85
AFLAC	\$12,342.56
Dental CAF	\$20,946.92
Insurance CAF	\$3,704.44
Vision Plan CAF	<u>\$7,405.43</u>

(Portion of Gross Pay Subject to Federal Withholding) \$280,366.65

Deferred Compensation (Deferred from Federal Withholding Tax)	
NACO Deferred Compensation	\$54,480.46
Retirement Compensation (Max 7%)	<u>\$402,781.28</u>

(Portion of Gross Pay Subject to Federal Withholding) \$457,261.74

Other Payroll Deductions	
Additional Life	\$814.56
Disability Income Protection	\$1,537.92
Retirement Payments (Over 7%)	\$110,493.03
Credit Union	\$170,746.00
Union Dues	\$37,945.91
Wage Attachment	\$8,206.51
Tax Levy	\$1,506.42
General Deductions	\$993.84
Pennsylvania Per Capita	\$798.00
Insurance	\$9,178.16
Child Support	\$17,731.75
Dental	\$1,065.74
Vision	\$252.84
Health	<u>\$6,479.82</u>

\$367,750.50

Withholding Taxes	
Federal Income Tax	\$572,324.87
Federal Insurance Contributions Act	\$383,240.60
Medicare	\$90,334.78
State Income Tax	\$191,260.32
Local Income Tax	\$62,752.27
State Unemployment Insurance	\$3,378.30
Local State Tax	<u>\$8,522.00</u>

\$1,311,813.14

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,417,192.03

NET PAY \$4,093,159.78

2018
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2018 \$15,990,981.65

REVENUES

Member Contributions	\$963,395.92	
County Contribution	\$4,160.77	
Realized Capital Gains	\$540,940.31	
Net Accrued Interest/Other	(\$129,439.20)	
Investment Interest	\$191,109.35	
Investment Dividends	\$259,032.71	
Other	\$4,617.40	
		\$1,833,817.26

TOTAL REVENUES AND BALANCE **\$17,824,798.91**

EXPENDITURES

Retirement Allowances Paid	\$880,869.11	
Administrative Expenses	\$113,483.68	

TOTAL EXPENDITURES **\$994,352.79**

Net Increase \$839,464.47

Total Assets (cost value) December 31, 2018 \$16,830,446.12

Unrealized appreciation/depreciation \$3,402,143.89

Total Assets (market value) December 31, 2018 **\$20,232,590.01**

Assets	Cost Value	Market Value
Cash and Short-term Investments	\$1,745,283.66	\$1,743,775.57
Receivables	(\$365,538.00)	(\$365,538.00)
U.S. Government Obligations	\$2,829,550.45	\$2,808,274.21
Domestic Corporate Bonds	\$2,862,446.23	\$2,814,024.04
Domestic Common Stock	\$6,589,980.30	\$10,049,161.74
Mutual Funds	\$3,124,324.89	\$3,138,493.86
Cash Impact of Pending Trade	\$44,398.59	\$44,398.59
BALANCE, December 31, 2018	\$16,830,446.12	\$20,232,590.01

*18 cent difference between 2017 ending total assets (cost value) to 2018 beginning total assets (cost value)

2018
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond

Northwest Savings Bank

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

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

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

2018
COUNTY OF ELK
2010 Series A Recovery Zone Economic Development Bond
Northwest Savings Bank

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

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

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

\$2,610,000.00

\$415,880.00 \$3,025,880.00

\$3,025,880.00

2018
COUNTY OF ELK
DEBT FUND
GENERAL OBLIGATION BONDS-SERIES OF 2003

Northwest Savings Bank 7661

BALANCE, December 31, 2017 \$183,084.89

REVENUES

General Obligation Bond Series B	\$76,941.03
In Lieu of Taxes	\$389.96
Interest Earned	\$2,849.83
Miscellaneous Credit	\$0.10
Tax Claim	\$21,927.54
Tax Collectors	<u>\$363,232.29</u>

TOTAL REVENUES \$465,340.75

TOTAL REVENUES AND BALANCE \$648,425.64

EXPENDITURES

2010 Series A Principal	\$290,000.00
2010 Series A Interest	\$32,978.51
2010 Series B Interest	\$121,867.50
Miscellaneous	\$1,215.28
Reimbursement/Refund	\$143.75
Vet Preference	<u>\$17.81</u>

TOTAL EXPENDITURES \$446,222.85

BALANCE, December 31, 2018 \$202,202.79

TOTAL EXPENDITURES AND BALANCE \$648,425.64

2018
COUNTY OF ELK
Construction Fund
Northwest Savings Bank 1629

BALANCE, December 31, 2017		\$208,018.12
REVENUES		
County of Elk General Fund	\$13,811.90	
Miscellaneous	\$1,681.67	
Interest Earned	<u>\$2,692.63</u>	
TOTAL REVENUES		<u>\$18,186.20</u>
TOTAL REVENUES AND BALANCE		<u>\$226,204.32</u>
EXPENDITURES		
Contracted Services	<u>\$82,590.65</u>	
TOTAL EXPENDITURES		<u>\$82,590.65</u>
BALANCE, December 31, 2018		\$143,613.67
TOTAL EXPENDITURES AND BALANCE		<u>\$226,204.32</u>

2018
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

BALANCE, December 31, 2017		\$90,887.34
REVENUES		
Affordable Housing Collections from Recorder of Deeds	\$24,440.00	
Interest Earned	<u>\$1,332.85</u>	
TOTAL REVENUES		<u>\$25,772.85</u>
TOTAL REVENUES AND BALANCE		<u>\$116,660.19</u>
EXPENDITURES		
Administration Fee	\$3,716.70	
Construction	<u>\$5,148.00</u>	
TOTAL EXPENDITURES		<u>\$8,864.70</u>
BALANCE, December 31, 2018		\$107,795.49
TOTAL EXPENDITURES AND BALANCE		<u>\$116,660.19</u>

2018
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Bank 4077

BALANCE, December 31, 2017		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	\$458,280.58	
Miscellaneous Deposit (Error)	<u>\$14,673.12</u>	
TOTAL REVENUES		<u>\$472,953.70</u>
TOTAL REVENUES AND BALANCE		<u><u>\$472,953.70</u></u>
EXPENDITURES		
County of Elk & General Fund	\$62,156.15	
Contractors and Suppliers	\$159,332.19	
Miscellaneous Transfer (Error)	\$14,673.12	
Pollard Land Services, Inc.	\$235,088.39	
Ridgway Borough	<u>\$1,703.85</u>	
TOTAL EXPENDITURES		<u>\$472,953.70</u>
BALANCE, December 31, 2018		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$472,953.70</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.

2018
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

\$11,029.51

TOTAL REVENUES

\$11,029.51

TOTAL REVENUES AND BALANCE

\$11,029.51

EXPENDITURES

County of Elk

\$11,029.51

TOTAL EXPENDITURES

\$11,029.51

BALANCE, December 31, 2018

\$0.00

TOTAL EXPENDITURES AND BALANCE

\$11,029.51

Note: The 2014 Community Block Grant had originally been funded by an authorized amount of \$213,752.00. The remaining authorized 2014 Entitlement Community Development Block Grant Funds are \$0.00.

2015 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development

\$97,539.14

TOTAL REVENUES

\$97,539.14

TOTAL REVENUES AND BALANCE

\$97,539.14

EXPENDITURES

Contractors & Suppliers

\$67,469.00

County of Elk General Fund

\$30,070.14

TOTAL EXPENDITURES

\$97,539.14

BALANCE, December 31, 2018

\$76,439.01

TOTAL EXPENDITURES AND BALANCE

\$97,539.14

Note: The 2015 Community Block Grant had originally been funded by an authorized amount of \$295,109.00. The remaining authorized 2015 Entitlement Community Development Block Grant Funds are \$76,439.01.

2018
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2016 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$56,378.18
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TOTAL REVENUES	\$56,378.18
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TOTAL REVENUES AND BALANCE	\$56,378.18
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EXPENDITURES

Contractors & Suppliers	\$51,563.19
County of Elk General Fund	\$3,111.14
Ridgway Borough	\$1,703.85

TOTAL EXPENDITURES	\$56,378.18
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BALANCE, December 31, 2018	\$239,596.82
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TOTAL EXPENDITURES AND BALANCE	\$56,378.18
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Note: The 2016 Community Block Grant had originally been funded by an authorized amount of \$212,426.00. The remaining authorized 2016 Entitlement Community Development Block Grant Funds are \$239,596.82. \$83,549.00-Ridgway Borough Entitlement Grant was added to starting balance of \$212,426.00.

2016 Competitive Admin Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$17,945.36
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TOTAL REVENUES	\$17,945.36
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TOTAL REVENUES AND BALANCE	\$17,945.36
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EXPENDITURES

County of Elk General Fund	\$17,945.36
Transfer unused amount to State Treasurer	\$28,709.95

TOTAL EXPENDITURES	\$46,655.31
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BALANCE, December 31, 2018	\$0.00
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TOTAL EXPENDITURES AND BALANCE	\$46,655.31
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Note: The 2016 Competitive Admin Grant had originally been funded by an authorized amount of \$62,576.00. The remaining authorized 2016 Competitive Admin Grant funds are \$0.00. The remaining funds of \$28,709.95 were returned to State Treasurer as of December 31, 2018.

2018
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite

CNB Bank 4077

2016 Competitive Construction Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$235,088.39
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TOTAL REVENUES	\$235,088.39
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TOTAL REVENUES AND BALANCE	\$235,088.39
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EXPENDITURES

Pollard Land Services, Inc.	\$235,088.39
Transfer unused amount to State Treasurer	\$45,479.53

TOTAL EXPENDITURES	\$280,567.92
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BALANCE, December 31, 2018	\$0.00
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TOTAL EXPENDITURES AND BALANCE	\$280,567.92
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Note: The 2016 Competitive Construction Grant had originally been funded by an authorized amount of \$347,646.00. The remaining authorized 2016 Competitive Construction Grant Funds are \$0.00.

The remaining funds of \$45,479.53 were returned to State Treasurer as of December 31, 2018

2017 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$40,300.00
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TOTAL REVENUES	\$40,300.00
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TOTAL REVENUES AND BALANCE	\$40,300.00
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EXPENDITURES

Contractors & Suppliers	\$40,300.00
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TOTAL EXPENDITURES	\$40,300.00
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BALANCE, December 31, 2018	\$253,983.00
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TOTAL EXPENDITURES AND BALANCE	\$40,300.00
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Note: The 2017 Community Block Grant had originally been funded by an authorized amount of \$294,283.00. The remaining authorized 2017 Entitlement Community Development Block Grant Funds are \$253,983.00. The starting balance includes Elk County and Ridgway Borough's Entitlement Grant.

2018
COUNTY OF ELK
Federal Social Services
CNB Bank 3930

BALANCE, December 31, 2017		\$126.35
REVENUES		
State Treasurer-Department of Public Welfare Homeless Assistance Program	<u>\$27,817.00</u>	
TOTAL REVENUES		<u>\$27,817.00</u>
TOTAL REVENUES AND BALANCE		<u>\$27,943.35</u>
EXPENDITURES		
CAPSEA	<u>\$27,817.00</u>	
TOTAL EXPENDITURES		<u>\$27,817.00</u>
BALANCE, December 31, 2018		\$126.35
TOTAL EXPENDITURES AND BALANCE		<u>\$27,943.35</u>

2018
COUNTY OF ELK
Human Services
CNB Bank 2080

BALANCE, December 31, 2017 \$6,362.03

REVENUES

State Treasurer-Department of Public Welfare	\$50,000.00
ACH Deposit-Commonwealth of PA (Error)	\$27,817.00
Interest Earned	<u>\$10.90</u>

TOTAL REVENUES \$77,827.90

TOTAL REVENUES AND BALANCE \$84,189.93

EXPENDITURES

Office of Human Services, Inc.	\$50,000.00
Transfer to HAP PMT (Error)	<u>\$27,817.00</u>

TOTAL EXPENDITURES \$77,817.00

BALANCE, December 31, 2018 \$6,372.93

TOTAL EXPENDITURES AND BALANCE \$84,189.93

2018
COUNTY OF ELK
MULTIPLE HOUSING ACCESS

First Commonwealth Bank 7233

BALANCE, December 31, 2017		\$1.18
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.18</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$1.18
TOTAL EXPENDITURES AND BALANCE		<u>\$1.18</u>

2018
COUNTY OF ELK
Transportation
CNB 5633

BALANCE, December 31, 2017		\$83,749.11	
REVENUES			
State Treasurer - Department of Human Services	\$1,246,026.00		
Voids	\$37,219.00		
Interest Earned	<u>\$1,736.35</u>		
TOTAL REVENUES		<u>\$1,284,981.35</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,368,730.46</u>
EXPENDITURES			
Area Transportation Authority	<u>\$718,021.86</u>		
TOTAL EXPENDITURES		\$718,021.86	
BALANCE, December 31, 2018		<u>\$650,708.60</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,368,730.46</u>

2018
COUNTY OF ELK
Children and Youth Special Account
Northwest Savings Bank 1298

BALANCE, December 31, 2017 \$801,863.50

REVENUES

State Treasurer-Federal Title XX	\$43,512.00
State Treasurer-Federal Title IV-E	\$340,872.09
State Treasurer-Act 148	\$909,133.00
State Treasurer-Title IV-B	\$25,955.00
Independent Living Special Grant	\$94,777.85
County of Elk Match	\$352,213.17
TANF Monies	\$14,057.71
Program Income (Maintenance)	\$29,774.87
Special Grants	\$198,654.00
Inform Technology Grant	\$18,265.94
Adoption Mini Grant	\$2,700.00
Medicaid	\$940.26
Miscellaneous	\$858.37
Interest Earned	<u>\$7,486.18</u>

TOTAL REVENUES \$2,039,200.44

TOTAL REVENUES AND BALANCE \$2,841,063.94

EXPENDITURES

County Reimbursement for Wages and Benefits	\$703,356.80
Purchased Client Services	\$978,738.13
Adoptive Assistance	\$125,704.68
Program Services Consultation	\$42,715.93
Communications	\$15,447.80
Travel Expenses	\$21,182.60
Office Equipment and Supplies	\$9,672.73
Occupancy, Rent, Utilities and Housekeeping	\$37,292.89
Service Supplies	\$130,952.83
Miscellaneous Personnel Expenses	\$4,007.09
Indirect Administration	\$35,718.71
Guardian AD PD Juvenile	\$959.25
Major Purchases	<u>\$11,944.58</u>

TOTAL EXPENDITURES \$2,117,694.02

BALANCE, December 31, 2018 \$723,369.92

TOTAL EXPENDITURES AND BALANCE \$2,841,063.94

2018
COUNTY OF ELK
County Record Improvement Fund
Northwest Savings Bank 3180

BALANCE, December 31, 2017		\$25,888.01
REVENUES		
Collections	\$7,438.00	
Interest Earned	<u>\$1.27</u>	
TOTAL REVENUES		<u>\$7,439.27</u>
TOTAL REVENUES AND BALANCE		<u><u>\$33,327.28</u></u>
EXPENDITURES		
County of Elk General Fund	<u>\$21,711.80</u>	
TOTAL EXPENDITURES		<u>\$21,711.80</u>
BALANCE, December 31, 2018		\$11,615.48
TOTAL EXPENDITURES AND BALANCE		<u><u>\$33,327.28</u></u>

2018
COUNTY OF ELK
Domestic Relations IV-D

CNB Bank 7236

BALANCE, December 31, 2017

\$545,100.44

REVENUES

State Treasurer IV-D Reimbursement	\$335,648.00
Title XIX Medical Incentives	\$4,038.00
County of Elk Share	\$178,832.00
Incentive Payments	\$27,723.59
Collection of Fees	\$16,648.22
PA SCDU	\$5,265.48
Interest Earned	<u>\$1,835.27</u>

TOTAL REVENUES

\$569,990.56

TOTAL REVENUES AND BALANCE

\$1,115,091.00

EXPENDITURES

Salaries and Wages	\$267,353.07
Fringe Benefits	\$152,326.21
Overhead	<u>\$119,486.38</u>

TOTAL EXPENDITURES

\$539,165.66

BALANCE, December 31, 2018

\$575,925.34

TOTAL EXPENDITURES AND BALANCE

\$1,115,091.00

Note: As of December 31, 2017, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$63,115.65 and in a separate Incentive Account with a balance of \$259,377.15. These are not included in the Domestic Relations IV-D Account's operating office balance.

2018
COUNTY OF ELK
DUI Corrections

CNB 5633

BALANCE, December 31, 2017		\$25,376.00
REVENUES		
DUI/Corrections Monies Collected	\$17.28	
County of Elk General Fund	<u>\$9,060.05</u>	
TOTAL REVENUES		<u>\$9,077.33</u>
TOTAL REVENUES AND BALANCE		<u><u>\$34,453.33</u></u>
EXPENDITURES		
Purchase of Equipment	<u>\$17,540.50</u>	
TOTAL EXPENDITURES		\$17,540.50
BALANCE, December 31, 2018		<u>\$16,912.83</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$34,453.33</u></u>

2018
COUNTY OF ELK
DUI/Drug and Alcohol

CNB Bank 4291

BALANCE, December 31, 2017		\$67,355.16
REVENUES		
DUI/Drug and Alcohol Monies Collected	\$9,071.57	
Interest Earned	<u>\$218.83</u>	
TOTAL REVENUES		<u>\$9,290.40</u>
TOTAL REVENUES AND BALANCE		<u>\$76,645.56</u>
EXPENDITURES		
1 Step Detect Associates	\$256.00	
Advanced Disposal	\$1,053.76	
Alcohol & Drug Abuse Services, Inc.	\$7,646.80	
Premier Biotech, Inc.	\$462.04	
Probation & Parole	\$136.92	
Redwood Toxicology Lab	\$974.50	
Way Office Plus	<u>\$102.84</u>	
TOTAL EXPENDITURES		<u>\$10,632.86</u>
BALANCE, December 31, 2018		\$66,012.70
TOTAL EXPENDITURES AND BALANCE		<u>\$76,645.56</u>

2018
COUNTY OF ELK
E-911 Wireless Account
First Commonwealth Bank 9460

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

REVENUES

PA Emergency Management Allocation	\$2,082,067.97
Cameron County	\$73,410.96
Miscellaneous	\$18.82
Interest Earned	<u>\$3,437.79</u>

TOTAL REVENUES \$2,158,935.54

TOTAL REVENUES AND BALANCE \$3,327,299.07

EXPENDITURES

Miscellaneous	\$2,321.42
Technical Service & Maintenance	\$165,140.45
Equipment Purchases	\$384,459.81
Phone & Internet	\$123,403.35
Professional Services	\$15,811.35
Training/Certifications/Dues	\$2,552.63
Transportation/Travel	\$2,983.38
County of Elk Reimbursement	<u>\$1,716,091.80</u>

TOTAL EXPENDITURES \$2,412,764.19

BALANCE, December 31, 2018 \$914,534.88

TOTAL EXPENDITURES AND BALANCE \$3,327,299.07

2018
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

BALANCE, December 31, 2017

\$35,571.16

REVENUES

Reimbursement for Hazmat Material	
Industries-Response Plan	\$1,100.00
Industries-Chemicals	\$23,300.00
HMEP Grant	\$6,831.82
Miscellaneous	\$129.90
Interest Earned	\$5.22
	<u> </u>

TOTAL REVENUES

\$31,366.94

TOTAL REVENUES AND BALANCE

\$66,938.10

EXPENDITURES

Equipment and Supplies	\$3,747.29
Mileage, Training, and Lodging	\$325.31
Pager Service/Fax Service	\$95.40
Cellular Phone Service	\$4,633.23
Professional Services	\$10,771.40
Subscriptions/Memberships	\$5,116.08
Miscellaneous Debit	\$350.00
	<u> </u>

TOTAL EXPENDITURES

\$25,038.71

BALANCE, December 31, 2018

\$41,899.39

TOTAL EXPENDITURES AND BALANCE

\$66,938.10

2018
COUNTY OF ELK
Hotel Tax Fund
Northwest Savings Bank 3644

BALANCE, December 31, 2017		\$2,686.01
REVENUES		
Collections	\$233,386.39	
Miscellaneous	<u>\$12.00</u>	
TOTAL REVENUES		<u>\$233,398.39</u>
TOTAL REVENUES AND BALANCE		<u>\$236,084.40</u>
EXPENDITURES		
Benezette Store	\$0.75	
County of Elk-General Fund	\$10,746.38	
Great Outdoors Visitors Bureau	\$223,972.33	
Miscellaneous	<u>\$93.75</u>	
TOTAL EXPENDITURES		<u>\$234,813.21</u>
BALANCE, December 31, 2018		\$1,271.19
TOTAL EXPENDITURES AND BALANCE		<u>\$236,084.40</u>

2018
COUNTY OF ELK
Housing Rehabilitation Program
CNB Bank 9623

BALANCE, December 31, 2017		\$0.00
REVENUES		
Transfer of funds	<u>\$1.00</u>	
TOTAL REVENUES		<u>\$1.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.00</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$1.00
TOTAL EXPENDITURES AND BALANCE		<u>\$1.00</u>

2018
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004*

BALANCE, December 31, 2017		\$0.00
REVENUES		
County of Elk General Fund	\$150,000.00	
County of Erie	<u>\$577,141.21</u>	
TOTAL REVENUES		<u>\$727,141.21</u>
TOTAL REVENUES AND BALANCE		<u>\$727,141.21</u>
EXPENDITURES		
Bank Charge for Check	\$85.88	
Project Management	<u>\$4,720.00</u>	
TOTAL EXPENDITURES		<u>\$4,805.88</u>
BALANCE, December 31, 2018		\$722,335.33
TOTAL EXPENDITURES AND BALANCE		<u>\$727,141.21</u>

*Account Opened 8/18

2018
COUNTY OF ELK
Liquid Fuel Tax Fund
First Commonwealth Bank 7676

BALANCE, December 31, 2017		\$23,482.55
REVENUES		
State Treasury Bi-Annual share	\$92,624.82	
Interest Earned	<u>\$108.52</u>	
TOTAL REVENUES		<u>\$92,733.34</u>
TOTAL REVENUES AND BALANCE		<u>\$116,215.89</u>
EXPENDITURES		
Equipment	\$8,000.00	
Winter Maintenance	\$24,000.00	
Paving & Supplies	<u>\$40,000.00</u>	
TOTAL EXPENDITURES		<u>\$72,000.00</u>
BALANCE, December 31, 2018		\$44,215.89
TOTAL EXPENDITURES AND BALANCE		<u>\$116,215.89</u>

2018
COUNTY OF ELK
Liquid Fuel Act 44
Northwest Savings Bank 9526

BALANCE, December 31, 2017		\$190,399.36
REVENUES		
State Treasurer (PennDot) Act 44	\$13,740.91	
State Treasurer Act 89	\$28,038.18	
Act 44 Interest Earned	\$1,764.09	
Act 89 Interest Earned	<u>\$893.61</u>	
TOTAL REVENUES		<u>\$44,436.79</u>
TOTAL REVENUES AND BALANCE		<u><u>\$234,836.15</u></u>
EXPENDITURES		
Spring Creek Township Supervisors	\$1,450.00	
Bridge Supplies	<u>\$602.87</u>	
TOTAL EXPENDITURES		<u>\$2,052.87</u>
BALANCE, December 31, 2018		\$232,783.28
TOTAL EXPENDITURES AND BALANCE		<u><u>\$234,836.15</u></u>

2018
COUNTY OF ELK
National Forest Fund 2017 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2017		\$0.00
REVENUES		
Transfer from General Fund	<u>\$387,011.41</u>	
TOTAL REVENUES		<u>\$387,011.41</u>
TOTAL REVENUES AND BALANCE		<u><u>\$387,011.41</u></u>
EXPENDITURES		
2017 National Forest Fund (85% Allotment)		
School Districts	\$193,505.68	
Townships	<u>\$193,505.73</u>	
TOTAL EXPENDITURES		<u>\$387,011.41</u>
BALANCE, December 31, 2018		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$387,011.41</u></u>

2018
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2017 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.

2018 DISBURSEMENTS	2017 ALLOTMENT		TOTAL
School Districts			
Forest Area	\$32,168.68	\$2,273.16	\$34,441.84
Johnsonburg Area	25,144.14	1,776.78	26,920.92
Kane Area	73,399.12	5,186.65	78,585.77
Ridgway Area	50,022.38	3,534.77	53,557.15
Total School Districts	<u>\$180,734.32</u>	<u>\$12,771.36</u>	<u>\$193,505.68</u>
Townships			
Highland	\$72,075.74	\$5,093.15	\$77,168.89
Jones	26,467.53	1,870.30	28,337.83
Millstone	32,168.68	2,273.16	34,441.84
Ridgway	20,979.16	1,482.47	22,461.63
Spring Creek	29,043.23	2,052.31	31,095.54
Total Townships	<u>\$180,734.34</u>	<u>\$12,771.39</u>	<u>\$193,505.73</u>
Total Disbursements	<u>\$361,468.66</u>	<u>\$25,542.75</u>	<u>\$387,011.41</u>

2018
COUNTY OF ELK
National Forest Fund-Title III Projects
Northwest Savings Bank 5285

BALANCE, December 31, 2017		\$10.00
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$10.00</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$10.00
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$10.00</u>

2018
COUNTY OF ELK
Conservation and Natural Resources Grant Fund
Northwest Savings Bank 9997

BALANCE, December 31, 2017		\$0.00
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$0.00</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$0.00</u>

Account Closed April 2018

2018
COUNTY OF ELK
Northern Tier Regional Tele Project

Northwest Savings Bank 5084

BALANCE, December 31, 2017	\$346,986.36
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REVENUES

Crawford County	\$380.96
Interest Earned	\$20,289.18
McKean County	\$1,142.88
PEMA Grant	\$4,556,305.42
Warren County	\$380.96

TOTAL REVENUES	\$4,578,499.40
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TOTAL REVENUES AND BALANCE	\$4,925,485.76
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EXPENDITURES

Atlantic Broadband	\$1,303.63
CDW Government, Inc. & RBA Professional Data System:	\$864,515.25
CAD Project and Equipment	
CenturyLink; Airbus Vesta 911 CPE	\$558,866.34
Comcast	\$1,749.00
	\$40,548.01
Commonwealth of Pennsylvania; reimburse grant money	
Comtech Communications Corp; monthly circuit fee	\$12,195.00
Erie County 911	\$4,256.00
MCM Consulting Group, Inc., Professional Services	\$249,481.41
SBM Electronics	\$281,277.67
Software License & Guides	\$283,931.00
Tyler Technologies & New World Project Management	\$1,230,807.36
Verizon	\$5,306.76
Verizon Select Service	\$402,389.37
Windstream	\$13,135.80
Zito	\$302,601.07

TOTAL EXPENDITURES	\$4,252,363.67
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BALANCE, December 31, 2018	\$673,122.09
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TOTAL EXPENDITURES AND BALANCE	\$4,925,485.76
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2018
COUNTY OF ELK
P.O.S.T.S Program
Children and Youth Services/Probation
Northwest Savings Bank 1520

BALANCE, December 31, 2017		\$2,425.85
REVENUES		
Interest Earned	<u>\$0.20</u>	
TOTAL REVENUES		<u>\$0.20</u>
TOTAL REVENUES AND BALANCE		<u>\$2,426.05</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$2,426.05
TOTAL EXPENDITURES AND BALANCE		<u>\$2,426.05</u>

2018
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank 1683

BALANCE, December 31, 2017 \$324,051.86

REVENUES

Bulb and Battery Recycling	\$4,945.00
Grants	
ACT 101 Section 904	\$10,785.00
ACT 101 Section 902	\$5,494.12
901 Grant EPA	\$11,789.60
	\$15,100.58
Demolition Permits	\$1,925.00
Cash Donations	\$8,830.00
Donations Income Fox Township	\$3,279.00
Host Fees	\$31,313.09
Miscellaneous	\$7,570.11
OCC/Paper/Plastic	\$102,838.83
Rental Income Office Space	\$6,000.00
Scrap Metals	\$5,849.75
Interest Earned	\$521.11

TOTAL REVENUES \$216,241.19

TOTAL REVENUES AND BALANCE \$540,293.05

EXPENDITURES

County of Elk General Fund	\$16,331.06
Equipment	\$22,518.00
Recycling Container Fees	\$9,403.00
902 Grant - Coll Equipment	\$3,335.12
901-B Planning Grant	\$20,416.12
901-B Education Grant	\$7,016.00
Supplies	\$9,042.79
Bulb and Battery Recycling	\$7,823.69
Electronic Surcharge	\$3,149.33
Operating Expenses-Utilities	\$14,922.41
White Goods & Tires Recycling	\$8,598.56
Miscellaneous	\$24,410.73
Repairs and Maintenance	\$10,092.67
Advertising/Legal Notices	\$2,063.00
Household Hazardous Waste	\$9,210.30
Transfer Funds	\$12,025.00
OCC	\$6,943.05

TOTAL EXPENDITURES \$187,300.83

BALANCE, December 31, 2018 \$352,992.22

TOTAL EXPENDITURES AND BALANCE \$540,293.05

2018
COUNTY OF ELK
Substance Abuse Education

CNB Bank 0242

BALANCE, December 31, 2017		\$107,458.23
REVENUES		
Collection of Fees-Act 198	\$8,771.76	
Transfer from Treatment Court Account Fund	\$571.15	
Transfer Act 198 Monies from General Fund	<u>\$501.43</u>	
TOTAL REVENUES		<u>\$9,844.34</u>
TOTAL REVENUES AND BALANCE		<u>\$117,302.57</u>
EXPENDITURES		
Miscellaneous	<u>\$150.00</u>	
TOTAL EXPENDITURES		<u>\$150.00</u>
BALANCE, December 31, 2018		\$117,152.57
TOTAL EXPENDITURES AND BALANCE		<u>\$117,302.57</u>

2018
COUNTY OF ELK
Supervision Fee Fund
Northwest Savings Bank 4081

BALANCE, December 31, 2017		\$12,153.55
REVENUES		
Probation and Parole Department	\$50,908.78	
Interest Earned	<u>\$1.33</u>	
TOTAL REVENUES		<u>\$50,910.11</u>
TOTAL REVENUES AND BALANCE		<u>\$63,063.66</u>
EXPENDITURES		
County of Elk-90% Reimbursement	\$39,201.79	
Miscellaneous	\$154.50	
Monthly Subscriptions	\$3,900.00	
Monthly Equipment, Maintenance, and Supply Charges	\$1,834.85	
Office Medical Supplies	\$419.13	
Officer Equipment	<u>\$1,704.98</u>	
TOTAL EXPENDITURES		<u>\$47,215.25</u>
BALANCE, December 31, 2018		\$15,848.41
TOTAL EXPENDITURES AND BALANCE		<u>\$63,063.66</u>

2018
COUNTY OF ELK
SWA Recycling Building
Farmers National Bank 4921

BALANCE, December 31, 2017		\$42,777.74
REVENUES		
Auction	\$337.50	
Rebate	\$1,059.23	
Transfers	<u>\$12,000.00</u>	
TOTAL REVENUES		<u>\$13,396.73</u>
TOTAL REVENUES AND BALANCE		<u>\$56,174.47</u>
EXPENDITURES		
Contracted Services	\$12,603.23	
Loan Payment-Rent	<u>\$12,000.00</u>	
TOTAL EXPENDITURES		<u>\$24,603.23</u>
BALANCE, December 31, 2018		\$31,571.24
TOTAL EXPENDITURES AND BALANCE		<u>\$56,174.47</u>

2018
COUNTY OF ELK
Treatment Court Account
CNB 7419*

BALANCE, December 31, 2017		\$1,000.02
REVENUES		
County of Elk Substance Abuse Fund		
Interest Earned	\$0.13	
Bank Credit	<u>\$10.00</u>	
TOTAL REVENUES		<u>\$10.13</u>
TOTAL REVENUES AND BALANCE		<u>\$1,010.15</u>
EXPENDITURES		
Costs and Reporting Fees	\$200.00	
Transfer to Elk County Substance Abuse Fund	\$571.15	
Bank Fees	<u>\$239.00</u>	
TOTAL EXPENDITURES		\$1,010.15
BALANCE, December 31, 2018		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,010.15</u>

*Account Closed 11/20/18

2018
COUNTY OF ELK
Weapons of Mass Destruction
Northwest Savings Bank 6372

BALANCE, December 31, 2017		\$2,413.75
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$2,413.75</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$2,413.75
TOTAL EXPENDITURES AND BALANCE		<u>\$2,413.75</u>

2018
COUNTY OF ELK
Work Release Account

Northwest Savings Bank 3636 and CNB Bank 6547

BALANCE, December 31, 2017

CNB Checking Account	\$100.00
Northwest Savings Bank	<u>\$195,909.17</u>
TOTAL BALANCE	\$196,009.17

REVENUES

Collections from Work Release Residents	\$11,280.58
Elk-Work Release Fund	\$11,526.39
Interest Earned	\$2,696.09
Miscellaneous	<u>\$13,560.00</u>

TOTAL REVENUES	<u>\$39,063.06</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$235,072.23</u></u>
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EXPENDITURES

County of Elk-Work Release Fund	\$11,526.39
Equipment, Self Defense & Supplies	\$7,385.10
Miscellaneous	\$4,829.26
Uniforms & Boot Allotment	<u>\$551.40</u>

TOTAL EXPENDITURES	<u>\$24,292.15</u>
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BALANCE, December 31, 2018

CNB Checking Account	\$100.00
Cleanwater Fund	<u>\$210,680.08</u>
TOTAL BALANCE	\$210,780.08

TOTAL EXPENDITURES AND BALANCE	<u><u>\$235,072.23</u></u>
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2018
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
CNB 3741

BALANCE, December 31, 2017		\$12,528.84
REVENUES		
Collections	\$601,072.07	
Voided Checks	<u>\$303.10</u>	
TOTAL REVENUES		<u>\$601,375.17</u>
TOTAL REVENUES AND BALANCE		<u>\$613,904.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	\$323,828.12	
County of Elk	\$66,301.75	
Municipalities	\$60,370.65	
School Districts	\$3,194.52	
Restitution	\$4,888.08	
Server Costs	\$3,800.06	
Refunds	<u>\$45,788.08</u>	
TOTAL EXPENDITURES		\$508,171.26
BALANCE, December 31, 2018		<u>\$105,732.75</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$613,904.01</u>

2018
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
CNB 3741

BALANCE, December 31, 2017		\$12,528.84
REVENUES		
Collections	\$601,072.07	
Voided Checks	\$303.10	
TOTAL REVENUES		<u>\$601,375.17</u>
TOTAL REVENUES AND BALANCE		<u>\$613,904.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	\$323,828.12	
County of Elk	\$66,301.75	
Municipalities	\$60,370.65	
School Districts	\$3,194.52	
Restitution	\$4,888.08	
Server Costs	\$3,800.06	
Refunds	<u>\$45,788.08</u>	
TOTAL EXPENDITURES		\$508,171.26
BALANCE, December 31, 2018		<u>\$105,732.75</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$613,904.01</u>

2018
COUNTY OF ELK
Prothonotary Account
Northwest Savings Bank 1322

BALANCE, December 31, 2017 \$5,208.61

REVENUES

Cash	\$10,366.56
Checks	\$78,454.89
Money Orders	\$2,430.25
Probation and Parole Department	\$6,790.51
IRS Direct Deposit	\$642.00
Pa. Sedu	\$1,461.15
Voided and Escheated Checks	<u>\$10.00</u>

TOTAL REVENUES \$100,155.36

TOTAL REVENUES AND BALANCE \$105,363.97

EXPENDITURES

Pennsylvania Department of Revenue	
Writs, etc.	\$21,840.62
Administrative Office of Pennsylvania	
Courts - Act 119	\$352.00
Refunds	\$3,658.10
Automation Funding	\$3,387.50
Net Collections to County of Elk	\$65,336.45
Sheriff Services	\$275.00
Wage Attachment	\$3,033.59
Bank Fees and NSF Checks	<u>\$173.00</u>

TOTAL EXPENDITURES \$98,056.26

BALANCE, December 31, 2018 \$7,307.71

TOTAL EXPENDITURES AND BALANCE \$105,363.97

2018
COUNTY OF ELK
Prothonotary Automation Fund
Northwest Savings Bank 6593

BALANCE, December 31, 2017		\$4,277.68
REVENUES		
Interest Earned	\$21.36	
Civil Collections	\$3,387.50	
Criminal Collections	<u>\$1,665.70</u>	
TOTAL REVENUES		<u>\$5,074.56</u>
TOTAL REVENUES AND BALANCE		<u>\$9,352.24</u>
EXPENDITURES		
Office Equipment	<u>\$2,099.34</u>	
TOTAL EXPENDITURES		\$2,099.34
BALANCE, December 31, 2018		<u>\$7,252.90</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$9,352.24</u>

2018
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Savings Bank 1488

BALANCE, December 31, 2017		\$11,058.58
REVENUES		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$3,178.84</u>	
TOTAL REVENUES		<u>\$3,178.84</u>
TOTAL REVENUES AND BALANCE		<u>\$14,237.42</u>
EXPENDITURES		
Release of Escrow	\$175.00	
Unclaimed Property	<u>\$3,003.84</u>	
TOTAL EXPENDITURES		\$3,178.84
BALANCE, December 31, 2018		<u>\$11,058.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$14,237.42</u>

2018
COUNTY OF ELK
Recorder of Deeds
Northwest Savings Bank 6524

BALANCE, December 31, 2017

\$0.00

REVENUES

Collections	\$985,555.01
Voided Check	<u>2304.42</u>

TOTAL REVENUES

\$987,859.43

TOTAL REVENUES AND BALANCE

\$987,859.43

EXPENDITURES

Local & School Realty Transfer Tax	\$623,269.06
Pennsylvania Department of Revenue	
Recorder of Deeds Tax	\$132,691.38
County of Elk General Fund	\$175,709.82
County of Elk Record Improvement Fund	\$7,416.00
County of Elk Affordable Housing Fund	\$24,219.00
Recorders Automation & Technology Fund	\$10,692.00
Recorder of Deeds Record Improvement Fund	\$11,124.00
Reissued Check	\$2,304.42
Returned Checks	\$397.75
Bank Service Charge	<u>\$36.00</u>

TOTAL EXPENDITURES

\$987,859.43

BALANCE, December 31, 2018

\$0.00

TOTAL EXPENDITURES AND BALANCE

\$987,859.43

2018
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
Northwest Savings Bank 0030

BALANCE, December 31, 2017		\$12,104.29
REVENUES		
Collections	\$17,360.65	
Interest Earned	<u>\$3.69</u>	
TOTAL REVENUES		<u>\$17,364.34</u>
TOTAL REVENUES AND BALANCE		<u><u>\$29,468.63</u></u>
EXPENDITURES		
Supplies Purchased	<u>\$22,331.31</u>	
TOTAL EXPENDITURES		<u>\$22,331.31</u>
BALANCE, December 31, 2018		\$7,137.32
TOTAL EXPENDITURES AND BALANCE		<u><u>\$29,468.63</u></u>

2018
COUNTY OF ELK
Recorder of Deeds Automation Technology Fund
Northwest Savings Bank 7409

BALANCE, December 31, 2017		\$23,756.48	
REVENUES			
Collections of the Recorder of Deeds	\$10,713.00		
Interest Earned	\$14.69		
TOTAL REVENUES		<u>\$10,727.69</u>	
TOTAL REVENUES AND BALANCE			<u>\$34,484.17</u>
EXPENDITURES			
Checks Payable to Elk County	\$0.00		
TOTAL EXPENDITURES		<u>\$0.00</u>	
BALANCE, December 31, 2018		\$34,484.17	
TOTAL EXPENDITURES AND BALANCE			<u>\$34,484.17</u>

2018
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

BALANCE, December 31, 2017		\$6,912.55
REVENUES		
Collections	\$44,394.25	
Commonwealth of Pa. Refunds	<u>\$27,870.24</u>	
TOTAL REVENUES		<u>\$72,264.49</u>
TOTAL REVENUES AND BALANCE		<u>\$79,177.04</u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$9,748.00	
County of Elk General Fund:		
Register of Wills	\$54,971.94	
Orphans' Court	\$9,079.25	
Check Purchase	\$87.97	
Bank Fees	<u>\$12.00</u>	
TOTAL EXPENDITURES		\$73,899.16
BALANCE, December 31, 2018		<u>\$5,277.88</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$79,177.04</u>

2018
COUNTY OF ELK
Sheriff's Office Account
Northwest Savings Bank 6778

BALANCE, December 31, 2017 \$59,174.23

REVENUES

Civil Action	\$38,470.87
License to Buy Precious Metals	\$100.00
License to Carry Concealed	\$26,760.00
License to Sell Firearms	\$228.00
Miscellaneous	\$235.00
Personal Property	\$46,442.16
Protection from Abuse	\$2,119.66
Real Estate Sale	\$132,561.68
Voided Checks	\$19,589.70
Warrants	\$8,007.34
Writ of Transportation	\$285.95
Interest Earned	<u>\$485.54</u>

TOTAL REVENUES \$275,285.90

TOTAL REVENUES AND BALANCE \$334,460.13

EXPENDITURES

Civil Action	\$10,900.60
County of Elk	\$57,591.48
DSTA Account	\$9,110.00
Firearms License Validation System	\$1,213.00
Miscellaneous Expenditures	\$792.38
Municipal Costs	\$8,569.24
Notary Services	\$2,805.00
Personal Property	\$44,867.33
PFA Surcharge Account	\$460.00
Prothonotary	\$3,114.25
Real Estate Sale	\$26,748.95
Real Estate Sale Sheriff/Dist. Costs	\$50,756.06
Recorder of Deeds	\$1,211.25
Tax Claim	\$40,403.56
Tax Collectors	\$6,397.26
Transportation/Postage/Meals	\$10,552.37
Warrants	<u>\$155.41</u>

TOTAL EXPENDITURES \$275,648.14

BALANCE, December 31, 2018 \$58,811.99

TOTAL EXPENDITURES AND BALANCE \$334,460.13

2018
COUNTY OF ELK
Sheriff's Office Community Programs
Northwest Savings Bank 1199

BALANCE, December 31, 2017		\$1,440.29
REVENUES		
Donations		
Grant	\$595.42	
TOTAL REVENUES		\$595.42
TOTAL REVENUES AND BALANCE		\$2,035.71
EXPENDITURES		
Women on Target		
Miscellaneous	\$20.00	
Postage	\$110.12	
Supplies	\$665.61	
TOTAL EXPENDITURES		\$795.73
BALANCE, December 31, 2018		\$1,239.98
TOTAL EXPENDITURES AND BALANCE		\$2,035.71

2018
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

BALANCE, December 31, 2017		\$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, 2018		\$0.01
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

2018
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Savings Bank 0102

BALANCE, December 31, 2017		\$523.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,344.00</u>	
TOTAL REVENUES		<u>\$1,344.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,867.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,502.00</u>	
TOTAL EXPENDITURES		<u>\$1,502.00</u>
BALANCE, December 31, 2018		\$365.01
TOTAL EXPENDITURES AND BALANCE		<u>\$1,867.01</u>

2018
COUNTY OF ELK
Sheriff's PFA Surcharge Account
Northwest Savings Bank 1132

BALANCE, December 31, 2017		\$1,050.00
REVENUES		
Revenue	\$460.00	
Interest	<u>\$0.10</u>	
TOTAL REVENUES		<u>\$460.10</u>
TOTAL REVENUES AND BALANCE		<u>\$1,510.10</u>
EXPENDITURES		
Miscellaneous Expenditures	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$1,510.10
TOTAL EXPENDITURES AND BALANCE		<u>\$1,510.10</u>

2018
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account (DSTA)
Northwest Savings Bank 1447

BALANCE, December 31, 2017		\$3,501.46
REVENUES		
Deposits from Sheriff's Office Account	\$9,690.00	
Interest Earned	<u>\$5.85</u>	
TOTAL REVENUES		<u>\$9,695.85</u>
TOTAL REVENUES AND BALANCE		<u>\$13,197.31</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$9,610.00</u>	
TOTAL EXPENDITURES		<u>\$9,610.00</u>
BALANCE, December 31, 2018		\$3,587.31
TOTAL EXPENDITURES AND BALANCE		<u>\$13,197.31</u>

2018
COUNTY OF ELK
Treasurer--Agent for Licenses
CNB 3867

BALANCE, December 31, 2017

\$89.00

REVENUES

Dog Licenses	\$38,428.50
Fishing License Sales	\$6,219.70
Hunting License Sales	\$80,930.00
Small Game of Chance Licenses	\$13,425.00
Bingo Licenses	\$2,360.00
Sporting Pistol Permits	\$126.00
Boat Registration, Temporary Tags	<u>\$1,753.00</u>

TOTAL REVENUES

\$143,242.20

TOTAL REVENUES AND BALANCE

\$143,331.20

EXPENDITURES

Paid to Elk County	
Dog Licenses	\$6,245.00
Hunting License Commission	\$9,268.00
Fishing License Commission	\$372.00
Small Game of Chance Licenses	\$13,425.00
Bingo Licenses	\$2,360.00
Sporting Pistol Permits	\$126.00
Boat Registration, Temporary Tags	\$113.00
Miscellaneous	<u>\$101.50</u>

\$32,010.50

State Expenditures	
Department of Agriculture	\$32,171.00
Hunting License Sales	\$71,662.00
Fishing License Sales	\$5,847.70
Fish and Boat Commission	<u>\$1,640.00</u>

STATE EXPENDITURES

\$111,320.70

TOTAL EXPENDITURES

\$143,331.20

BALANCE, December 31, 2018

\$0.00

TOTAL EXPENDITURES AND BALANCE

\$143,331.20

2018
COUNTY OF ELK
Adoption Counseling Fee Account
CNB Bank 0434

BALANCE, December 31, 2017		\$5,441.82
REVENUES		
Interest Earned	<u>\$5.46</u>	
TOTAL REVENUES		<u>\$5.46</u>
TOTAL REVENUES AND BALANCE		<u><u>\$5,447.28</u></u>
EXPENDITURES		
Debit-Dormant Account Fee	<u>\$29.82</u>	
TOTAL EXPENDITURES		<u>\$29.82</u>
BALANCE, December 31, 2018		\$5,417.46
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,447.28</u></u>

2018
COUNTY OF ELK
Cooperative Extension Service
Farmers National Bank 8536 and Northwest Savings Bank 1694

BALANCE, December 31, 2017	\$21,780.91	(\$1,285.77)
REVENUES		
	Farmers	Northwest
County of Elk Appropriations	\$0.00	\$47,808.96
Interest Earned	\$0.00	\$138.21
Transfer-Farmers National to Northwest Savings Bank	\$0.00	\$21,780.91
TOTAL REVENUES	\$0.00	\$69,728.08
BALANCE	\$21,780.91	\$68,442.31
EXPENDITURES		
Equipment Service Contracts and Leases	\$0.00	\$3,004.88
General Liability Insurance	\$0.00	\$260.30
Office Supply	\$0.00	\$558.74
Payroll	\$0.00	\$37,617.14
Publications	\$0.00	\$137.75
Utility	\$0.00	\$1,809.63
Transfer-Farmers National to Northwest Savings Bank	\$21,780.91	\$0.00
Travel-Miles, Meals, and Lodging	\$0.00	\$335.62
TOTAL EXPENDITURES	\$21,780.91	\$43,724.06
BALANCE, December 31, 2018	\$0.00	\$24,718.25
TOTAL EXPENDITURES AND BALANCE	\$21,780.91	\$68,442.31

Farmers National Bank Account Closed April 2018

2018
COUNTY OF ELK
Dirt and Gravel Road Program
Low Volume Road

Northwest Savings Bank 1838
CNB Bank 2107 and 2058

BALANCE, December 31, 2017

D & G Northwest Saving Bank 1838	\$149,121.30	
D & G CNB 2058	\$0.00	
LVR CNB 2107	\$0.00	
TOTAL BALANCE		\$149,121.30

REVENUES

Commonwealth of Pennsylvania	\$84,027.05	
Elk County Conservation District	\$469,940.79	
Interest Earned	\$358.88	

TOTAL REVENUES		\$554,326.72
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TOTAL REVENUES AND BALANCE		\$703,448.02
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EXPENDITURES

Briggs Earthwork, Inc.	\$19,994.00	
City of St. Marys	\$110,838.80	
Elk County Conservation District	\$266,676.12	
Fox Township	\$48,845.19	
Jay Township	\$25,074.86	
Jones Township	\$25,835.50	
Miscellaneous	\$234.40	
Purchase Equipment	\$13,815.00	

TOTAL EXPENDITURES		\$511,313.87
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BALANCE, December 31, 2018

D & G Northwest Saving Bank 1838	\$0.00	
D & G CNB 2058	\$173,668.52	
LVR CNB 2107	\$18,465.63	
TOTAL BALANCE		\$192,134.15

TOTAL EXPENDITURES AND BALANCE		\$703,448.02
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2018
COUNTY OF ELK
Inmate Booking Fee Account
Northwest Savings Bank 1504

BALANCE, December 31, 2017		\$2,724.53
REVENUES		
Inmate Booking Fees	\$5,763.53	
Interest Earned	<u>\$15.17</u>	
TOTAL REVENUES		<u>\$5,778.70</u>
TOTAL REVENUES AND BALANCE		<u>\$8,503.23</u>
EXPENDITURES		
Inmate Supplies	<u>\$794.20</u>	
TOTAL EXPENDITURES		\$794.20
BALANCE, December 31, 2018		<u>\$7,709.03</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$8,503.23</u>

2018
COUNTY OF ELK
Prisoners' Incentive Account
Northwest Savings Bank 1459

BALANCE, December 31, 2017 \$38,751.03

REVENUES

Phone Commission	\$19,398.11
Commissary Commission	\$5,204.65
Commissary Supplies	\$10,557.69
Prison Inmate Fund - Phone Cards	\$5,500.00
Miscellaneous Reimbursements	\$19.70
Releases Less Than \$2	\$7.58
Voided Check	\$231.00
Interest Earned	<u>\$3.79</u>

TOTAL REVENUES \$40,922.52

TOTAL REVENUES AND BALANCE \$79,673.55

EXPENDITURES

Prison Inmate Account Payroll	\$1,212.86
Commissary Supplies	\$9,315.24
Inmate Phone Cards	\$2,245.50
Inmate Supplies-Repair-Equipment	\$22,053.97
Television Subscription	\$2,268.43
Magazine and Newspaper Subscriptions	\$2,084.53
Maintenance and Repairs	\$3,208.86
Transportation	\$79.50
GED	\$240.00
Miscellaneous	<u>\$3,869.53</u>

TOTAL EXPENDITURES \$46,578.42

BALANCE, December 31, 2018 \$33,095.13

TOTAL EXPENDITURES AND BALANCE \$79,673.55

2018
COUNTY OF ELK
Probation and Parole Department
CNB 9816

BALANCE, December 31, 2017		\$133,832.85
REVENUES		
Yearly Receipts from Clients	\$546,297.17	
Voided Checks	<u>\$1,129.89</u>	
TOTAL REVENUES		<u>\$547,427.06</u>
TOTAL REVENUES AND BALANCE		<u>\$681,259.91</u>
EXPENDITURES		
Restitution	\$79,963.58	
Act 198 Substance Abuse	\$8,771.76	
Elk County DUI	\$28.80	
Elk County Prothonotary Automation	\$1,665.70	
Elk County Prothonotary	\$6,790.51	
Elk County Sheriff	\$2,005.71	
Elk County	\$165,692.64	
Elk County Act 35 Supervision Fee	\$50,908.78	
Miscellaneous and Municipal Fines	\$14,315.97	
Nelson Behavioral, C.R.N., Driver		
Education Phase II Drug and Alcohol	\$71.76	
State Costs, Fines & Judgments	\$181,444.57	
Check Printing	\$137.82	
Refunds	\$41,134.71	
Juvenile Restitution Fund	\$1,298.50	
VIGILNET-NE	\$2,472.00	
Electronic Monitoring	\$614.00	
Electronic Resources Associates	3452.12	
NSF Adjustments	<u>\$575.12</u>	
TOTAL EXPENDITURES		\$561,344.05
BALANCE, December 31, 2018		<u>\$119,915.87</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$681,259.91</u>

2018
COUNTY OF ELK
Electronic Monitoring
CNB 0747*

BALANCE, December 31, 2017		\$0.00
REVENUES		
Elk County Probation Monitoring Fees	<u>\$614.00</u>	
TOTAL REVENUES		<u>\$614.00</u>
TOTAL REVENUES AND BALANCE		<u>\$614.00</u>
EXPENDITURES		
Costs and Monitoring Fees	\$351.50	
Check and Deposit Slip Fees	<u>\$212.86</u>	
TOTAL EXPENDITURES		\$564.36
BALANCE, December 31, 2018		<u>\$49.64</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$614.00</u>

*Account Opened 7/24/17

2018
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
CNB 9824

BALANCE, December 31, 2017		\$10,147.59
REVENUES		
Collections from Clients	<u>\$1,298.50</u>	
TOTAL REVENUES		<u>\$1,298.50</u>
TOTAL REVENUES AND BALANCE		<u>\$11,446.09</u>
EXPENDITURES		
Restitution Payments	<u>\$318.62</u>	
TOTAL EXPENDITURES		\$318.62
BALANCE, December 31, 2018		<u>\$11,127.47</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$11,446.09</u>

2018
COUNTY OF ELK
JUVENILE PROBATION FUND
CNB 1344

BALANCE, December 31, 2017		\$8,474.57
REVENUES		
Collections from Clients	<u>\$1,025.00</u>	
TOTAL REVENUES		<u>\$1,025.00</u>
TOTAL REVENUES AND BALANCE		<u>\$9,499.57</u>
EXPENDITURES		
Expenses	<u>\$3,438.18</u>	
TOTAL EXPENDITURES		\$3,438.18
BALANCE, December 31, 2018		<u>\$6,061.39</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$9,499.57</u>

2018
COUNTY OF ELK
Soil and Water Conservation

CNB Bank 0593, 2066, 1832, and 3214
Northwest Savings Bank 1838

BALANCE, December 31, 2017	
Act 13 Savings	\$177,040.99
Cleanwater Fund	\$54,954.21
CNB Checking Account	\$11,890.89
Water Monitoring Project	<u>\$16,219.02</u>
TOTAL BALANCE	\$260,105.11

REVENUES

Act 13 Savings Interest	\$64,712.12
Act 13 Savings Transfer	\$857.55
Clean Water Fund-Permit Fees	\$14,100.00
Clean Water Fund-Miscellaneous	
Clean Water Fund-Interest	\$250.54
Water Monitoring Project-Headwaters RC&D Council	\$888.00
County Allocation/SW Enforcement Reimbursement	\$61,610.74
Elk County Conservation District Clean Water Fund	\$19,028.32
Elk County Conservation District D & G/Low Volume	\$13,555.77
Miscellaneous Reimbursements	\$60,594.22
State Grants and Reimbursements	<u>\$372,414.12</u>

TOTAL REVENUES	<u>\$608,011.38</u>
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TOTAL REVENUES AND BALANCE	<u>\$868,116.49</u>
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EXPENDITURES

Act 13 Savings-Transfer to ECCD General Account	\$15,000.00
Clean Water Fund-Transfer	\$4,028.32
Water Monitoring Project-Fondriest Environmental	\$6,012.00
Water Monitoring Project-Redhorse Environment	\$9,477.02
Water Monitoring Project-Anaytical Services, Inc.	\$180.00
Advertising	\$79.80
Cell Phone Reimbursement	\$1,500.00
Contracted Services including Liability Insurance	\$6,234.25
District Travel Expenses	\$9,913.36
Dues/Membership/Sponsorship/Registration Fees	\$4,107.00
Elk County Conservation District DGR/LVR	\$199,749.00
Miscellaneous Expenses	\$10,917.91
Office Equipment & Supplies	\$21,461.91
Rent	\$6,500.00
Salaries, Benefits, and Payroll Taxes	\$248,537.98
Training Education	<u>\$1,457.32</u>

TOTAL EXPENDITURES	<u>\$545,155.87</u>
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BALANCE, December 31, 2018	
Act 13 Savings	\$227,610.66
Cleanwater Fund	\$65,276.43
CNB Checking Account	\$28,635.53
Water Monitoring Project	<u>\$1,438.00</u>
TOTAL BALANCE	\$322,960.62

TOTAL EXPENDITURES AND BALANCE	<u>\$868,116.49</u>
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**2018
COUNTY OF ELK
Tax Statement**

Assessed Valuation

Real Estate	\$519,553,821.00
Occupation	<u>\$1,668,220.00</u>
Total Assessed Valuation	\$521,222,041.00

Rate of Assessment on Real Estate	50%
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Number of Per Capita Units Assessed	<u>20,210</u>
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Tax Rates

General County Purposes	15.40
Debt Purposes	<u>0.75</u>
Total County Tax Rate Millage	16.15

County Per Capita Tax	<u>\$5.00</u>
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Current Tax Levy

General Fund	
Real Estate	\$7,997,888.00
Mineral Rights	<u>\$3,468.00</u>
	\$8,001,356.00

Debt Fund	
Real Estate	\$389,537.00
Mineral Rights	<u>\$169.00</u>
	\$389,706.00

Per Capita	<u>\$101,050.00</u>
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TOTAL CURRENT TAX LEVY	<u><u>\$8,492,112.00</u></u>
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(Continued)

**2018
COUNTY OF ELK
Tax Statement**

Taxes Collected

Real Estate

Current	\$7,466,046.29
Tax Claim Bureau	<u>\$894,800.62</u>

TOTAL REAL ESTATE COLLECTED	<u>\$8,360,846.91</u>
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Debt

Current	<u>363,510.05</u>
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TOTAL DEBT COLLECTED	<u>363,510.05</u>
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Per Capita

Current	\$88,087.90
Previous	\$1,237.50
Prior	<u>\$489.50</u>

TOTAL PER CAPITA COLLECTED	<u>\$89,814.90</u>
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TOTAL TAXES COLLECTED IN 2018	\$8,814,171.86
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Taxes Outstanding

Real Estate	\$474,502.72
Debt	\$23,112.50
Per Capita	<u>\$10,395.00</u>

TOTAL TAXES OUTSTANDING AT END OF 2018	<u>\$508,010.22</u>
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2018
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2018

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2018	\$164,271.75	\$8,001.90	\$799.60
		2015			\$60.50
		2014			\$49.50
FOX TOWNSHIP	Pritt, Jill	2018	\$913,825.57	\$44,507.97	\$10,497.80
		2017			\$27.50
		2016			\$5.50
HIGHLAND TOWNSHIP	Raught, Debra	2018	\$117,125.35	\$5,703.51	\$1,010.30
HORTON TOWNSHIP	Woodward, Emma	2018	\$279,791.05	\$13,627.53	\$3,774.20
		2017			\$49.50
JAY TOWNSHIP	Allegretto, James	2018	\$397,519.34	\$19,361.92	\$4,757.90
		2017			\$60.50
		2016			\$38.50
JONES TOWNSHIP	Haight, Joseph	2018	\$435,140.80	\$21,193.82	\$4,453.40
		2017			\$231.00
		2016			\$71.50
MILLSTONE TOWNSHIP	Clark, Gale	2018	\$64,416.91	\$3,137.85	\$279.80
RIDGWAY TOWNSHIP	Clark, Gale	2018	\$665,593.66	\$32,417.22	\$7,369.60
		2017			\$330.00
		2015			\$115.50
SPRING CREEK TOWNSHIP	Olson, Curtis	2018	\$97,830.56	\$4,765.40	\$591.50
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2018	\$402,297.16	\$19,594.05	\$5,449.60
		2018	\$1,284.74	\$62.57	
		2017			\$412.50
		2016			\$148.50
RIDGWAY BOROUGH	Connacher, Robert In Lieu of Taxes In Lieu of Taxes	2018	\$699,704.84	\$34,078.84	\$8,265.70
		2018	\$4,430.27	\$157.06	
		2018	\$4,802.38	\$170.33	
CITY OF SAINT MARYS	Bloam, Charles	2018	\$3,218,011.91	\$156,730.08	\$40,838.50
		2017			\$126.50
TOTAL TAXES COLLECTED			\$7,466,046.29	\$363,510.05	\$89,814.90

2018
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	Gaborek, Darlene	2018	\$9,473.19	\$461.40	\$45.00
		2015			(\$50.88)
		2014			\$40.00
FOX TOWNSHIP	Pritt, Jill	2018	\$46,790.22	\$2,278.97	\$840.00
		2017			\$2,060.00
		2016			\$1,855.00
HIGHLAND TOWNSHIP	Raught, Debra	2018	\$15,516.83	\$757.36	\$250.00
HORTON TOWNSHIP	Woodward, Emma	2018	\$21,230.67	\$1,034.08	\$395.00
		2017			\$355.00
JAY TOWNSHIP	Allegretto, James	2018	\$43,740.09	\$2,130.40	\$965.00
		2017			\$1,005.00
		2016			\$765.00
JONES TOWNSHIP	Haight, Joseph	2018	\$28,394.52	\$1,382.94	\$640.00
		2017			\$420.00
		2016			\$380.00
MILLSTONE TOWNSHIP	Clark, Gale	2018	\$2,761.07	\$134.53	\$15.00
RIDGWAY TOWNSHIP	Clark, Gale	2018	\$48,728.60	\$2,373.30	\$820.00
		2017			\$650.00
		2015			\$565.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2018	\$5,253.71	\$255.93	\$105.00
JOHNSONBURG BOROUGH	Destephano, Trina	2018	\$55,292.04	\$2,693.15	\$1,620.00
		2017			\$1,460.00
		2016			\$1,145.00
RIDGWAY BOROUGH	Connacher, Robert	2018	\$65,382.75	\$3,184.47	\$2,360.00
CITY OF SAINT MARYS	Bloam, Charles	2018	\$131,939.03	\$6,425.97	\$2,340.00
		2017			\$2,090.00
TOTAL TAXES OUTSTANDING			\$474,502.72	\$23,112.50	\$23,134.12

**2018
COUNTY OF ELK
Tax Collectors' Summary**

County Taxes Collected in 2018

Year	General Fund	Debt Fund	Per Capita
2018	\$7,466,046.29	\$363,510.05	\$88,087.90
2017			\$1,237.50
Prior			\$489.50
TOTALS	\$7,466,046.29	\$363,510.05	\$89,814.90

County Taxes Outstanding at Year End 2018

Year	General Fund	Debt Fund	Per Capita
2018	\$474,502.72	\$23,112.50	\$10,395.00
2017			\$8,040.00
Prior			\$4,699.12
TOTALS	\$474,502.72	\$23,112.50	\$23,134.12

2018
COUNTY OF ELK
Tax Claim Bureau Fund
CNB 8844

BALANCE, December 31, 2017 \$533,398.69

REVENUES

Commission on Surplus Funds - 5%	\$946.08
Credit Card Payments - Velocity	\$410,577.83
Delinquent Tax File	\$2,500.00
Repository Sale	\$4,333.50
Tax Lien Certificate Fees	\$1,051.00
Taxes Collected	\$2,266,643.54
Interest Earned	<u>\$2,684.81</u>

TOTAL REVENUES \$2,688,736.76

TOTAL REVENUES AND BALANCE \$3,222,135.45

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$894,800.62
Boroughs	\$153,112.71
City of St. Marys	\$175,830.32
Townships	\$108,998.01
School Districts	\$1,235,243.91
Commission on Surplus Funds - 5%	\$946.08
Miscellaneous	\$68,424.26
NSF	\$8,203.87
Prothonotary	\$413.00
Professional Fees	\$2,987.16
Register & Recorder	\$11,026.09
Repository Receipts to Gen Fund	\$300.00
Upset Sale - Excess Funds	<u>\$14,658.63</u>

TOTAL EXPENDITURES \$2,674,944.66

BALANCE, December 31, 2018 547,190.79

TOTAL EXPENDITURES AND BALANCE \$3,222,135.45

2018
County of Elk
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds—Series of 2012

The Elk County Industrial Development Authority issued Guaranteed Revenue Bonds, Refunding Series of 2012 in the aggregate principal amount of \$2,945,000. In conjunction with the issuance of the bonds, the Authority entered into a loan agreement with North Central Enterprise, Inc. to assist in the financing of a project for the following: the current refunding of the Authority's Guaranteed Revenue Bonds, Series of 2006 which were issued to advance refund the Authority's Guaranteed Revenue Bonds Series of 2002 which financed the acquisition and construction of a maintenance/office facility, the acquisition of land and a building for use as an education and training facility, & public infrastructure improvements to an industrial complex, fund a debt service reserve fund, fund a capital reserve fund, and pay the costs of issuing the bonds by the Authority.

The County, pursuant to a guaranty agreement, has guaranteed the principal and interest and has entered into a reimbursement agreement with North Central Enterprises, Inc. to reimburse the County for any required payment by the County as guaranteed and any reasonable changes and expenses related to the guaranty agreement. The bonds are scheduled to mature at various times through October 1, 2022 and bear interest at 0.80 percent to 3.00 percent. The aggregate annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	\$285,000	\$35,881	\$320,881
2019	\$285,000	\$30,031	\$315,031
2020	\$300,000	\$23,406	\$323,406
2021	\$295,000	\$15,531	\$310,531
2022	\$310,000	\$7,269	\$317,269
Total	\$1,475,000	\$112,118	\$1,587,118

2018
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

BALANCE, December 31, 2017		\$227,069.14
REVENUES		
Commonwealth of Pennsylvania	<u>\$44,774.52</u>	
TOTAL REVENUES		<u>\$44,774.52</u>
TOTAL REVENUES AND BALANCE		<u>\$271,843.66</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2018		<u>\$271,843.66</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$271,843.66</u>

2018 Elk County Assessment Office																
Month	#	Books	S&H	Sales Tax	Conv Fee	Total	Maps/Copies	Letters	Data	Val. Ltr	Appeal	Labels	C&G	Misc	Total	Grand Total
January	0					\$0.00	\$1,860.00		\$72.25				\$100.00		\$2,033.15	\$2,033.15
February	0					\$0.00	\$284.50	\$20.00					\$50.00	\$1,354.05	\$1,708.55	\$1,708.55
March	0					\$0.00	\$519.50	\$10.00			\$50.00	\$75.00	\$50.00		\$704.50	\$704.50
April	0					\$0.00	\$262.80					\$20.00	\$150.00		\$432.80	\$432.80
May	0					\$0.00	\$410.00								\$410.00	\$410.00
June	0					\$0.00	\$952.90	\$20.00	\$1,757.88						\$2,730.78	\$2,730.78
July	0					\$0.00	\$504.75						\$575.00		\$1,079.75	\$1,079.75
August	0					\$0.00	\$298.50	\$40.00			\$275.00		\$300.00		\$913.50	\$913.50
September	0					\$0.00	\$567.00		\$1,236.75	\$40.00	\$550.00		\$800.00		\$3,193.75	\$3,193.75
October	0					\$0.00	\$497.00						\$200.00		\$697.00	\$697.00
November	0					\$0.00	\$348.30						\$150.00		\$498.30	\$498.30
December	0					\$0.00	\$252.25					\$25.00			\$277.25	\$277.25
Totals	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,758.40	\$90.00	\$3,066.88	\$40.00	\$875.00	\$120.00	\$2,375.00	\$1,354.05	\$14,679.33	\$14,679.33

2018
COUNTY OF ELK
Gas Task Force Fund
Northwest Savings Bank 1637

BALANCE, December 31, 2017		\$7,036.16
REVENUES		
Interest Earned	<u>\$35.27</u>	
TOTAL REVENUES		<u>\$35.27</u>
TOTAL REVENUES AND BALANCE		<u>\$7,071.43</u>
EXPENDITURES		
	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2018		<u>\$7,071.43</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$7,071.43</u>

2018
COUNTY OF ELK
Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2017		\$908,933.53	
REVENUES			
Commonwealth of Pennsylvania	\$579,983.22		
Voided Checks	\$2,500.00		
Interest Earned	<u>\$1,622.40</u>		
TOTAL REVENUES		<u>\$584,105.62</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,493,039.15</u>
EXPENDITURES			
Grants and Appropriations	\$1,122,080.38		
Scholarships	\$15,000.00		
Purchase of Computer Software	\$24,437.20		
Bank Fees	<u>\$37.00</u>		
TOTAL EXPENDITURES		\$1,161,554.58	
BALANCE, December 31, 2018		<u>\$331,484.57</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,493,039.15</u>

2018
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank 9732

BALANCE, December 31, 2017		\$63,799.34
REVENUES		
Interest Earned	<u>\$319.72</u>	
TOTAL REVENUES		<u>\$319.72</u>
TOTAL REVENUES AND BALANCE		<u>\$64,119.06</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2018		\$64,119.06
TOTAL EXPENDITURES AND BALANCE		<u>\$64,119.06</u>

2018
COUNTY OF ELK
Act 13 Marcellus Legacy Fund
Farmers National Bank 3229

BALANCE, December 31, 2017		\$74,846.09
REVENUES		
Commonwealth of Pa.	<u>\$27,145.54</u>	
TOTAL REVENUES		<u>\$27,145.54</u>
TOTAL REVENUES AND BALANCE		<u>\$101,991.63</u>
EXPENDITURES		
Appropriations	\$42,500.00	
Legal Representation	<u>\$435.00</u>	
TOTAL EXPENDITURES		\$42,935.00
BALANCE, December 31, 2018		<u>\$59,056.63</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$101,991.63</u>

2018
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank 4730

BALANCE, December 31, 2017		\$73,365.27
REVENUES		
Pa. Housing Finance Agency	\$78,000.00	
Interest Earned	<u>\$74.91</u>	
TOTAL REVENUES		<u>\$78,074.91</u>
TOTAL REVENUES AND BALANCE		<u>\$151,440.18</u>
EXPENDITURES		
Construction	<u>\$71,875.00</u>	
TOTAL EXPENDITURES		\$71,875.00
BALANCE, December 31, 2018		<u>\$79,565.18</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$151,440.18</u>

2018
COUNTY OF ELK
Repository Inspection Account
Farmers National Bank 3673

BALANCE, December 31, 2017		\$1,400.00
REVENUES		
Tax Claim	<u>\$500.00</u>	
TOTAL REVENUES		<u>\$500.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$1,900.00</u>
EXPENDITURES		
Building Inspections	<u>\$400.00</u>	
TOTAL EXPENDITURES		\$400.00
BALANCE, December 31, 2018		<u>\$1,500.00</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$1,900.00</u>

2018
COUNTY OF ELK
Auditors' Comments & Findings

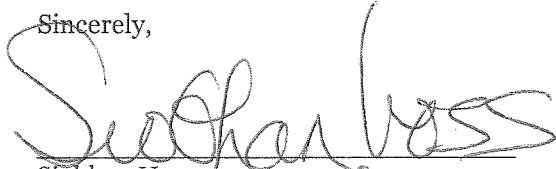

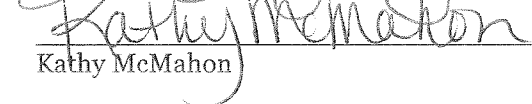
We would like to thank all Elk County personnel for their cooperation during the 2018 audit.

As we conducted our audit of the 2018 year, we were satisfied with the quality of the records that were encountered. Our findings and recommendations have been communicated either orally or in writing on an individual departmental basis. We were pleased to find that most recommendations were indeed changed in the prior year and have been a positive change for the conducting of the audit this year. Looking forward, some accounts will experience new auditing procedures which will require more participation in the audit than they were accustomed to and will introduce some uniform documentation procedures which should be an improvement to the accounts. To date we have not had any resistance to any recent updated procedures.

In 2018 the following accounts were opened: Law Enforcement Dispatch and Probation and Parole Electronic Monitoring, causing their addition to the current audit. Also in 2018 the following accounts were closed: Treatment Court and County of Elk Conservation and Natural Resources Grant Fund.

We look forward to a continued team effort working with all departments in the 2019 audit.

Sincerely,


Siobhan Voss

Beth Bagley

Kathy McMahon

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF ELK

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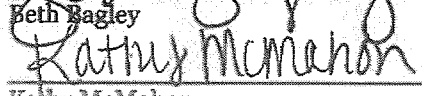
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Wednesday of January, this being the third day of January A.D., 2019, 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, 2018.

In testimony whereof, we have hereunto set our hands and seal this 12th day of June 2019.

THE BOARD OF ELK COUNTY AUDITORS


Siobhan Voss (SEAL)


Beth Bagley (SEAL)


Kathy McMahon (SEAL)


Matthew B. Taladay, Solicitor