

Communities That Care (Page 37)

FSSR (Page 39) \$620.00 is due to General Fund

DUI Corrections (Page 47)

DUI / Drug and Alcohol (Page 48) SCA

Substance Abuse Education (Page 49)

Housing Rehab Program (Page 55) \$1002.27 is due to Affordable Housing Fund

Liquid Fuels Act 44 (Page 57) - *only budgets*

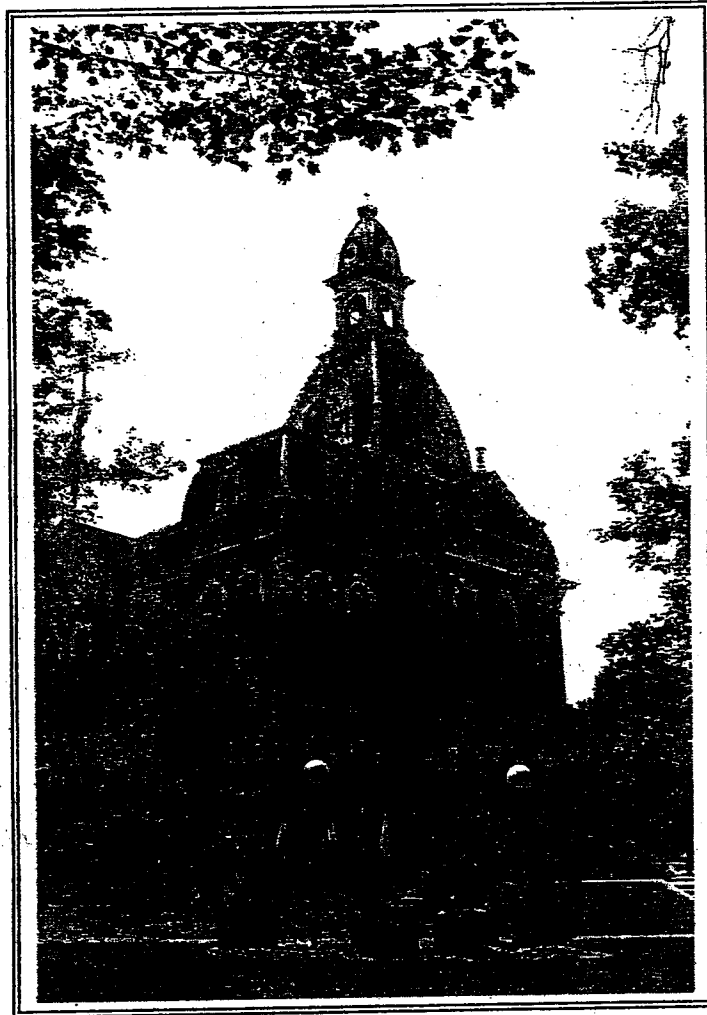
POSTS Program (Page 65)

Adoption Counseling Fee (Page 88)

Probation Office Juvenile Restitution (Page 93) *Restitution only*

Work Release (Page 69)

**2010**  
**COUNTY OF ELK**



**AUDITORS'**  
**SETTLEMENT**

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2010

**COUNTY OF ELK  
Elected Officials**

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

**COUNTY COMMISSIONERS  
June H. Sorg  
Ronald Beimel  
Dan Freeburg**

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

**PROTHONOTARY AND CLERK OF COURTS  
David A. Frey**

**SHERIFF  
Jeffrey Krieg**

**TREASURER  
Peggy B. Schneider**

**DISTRICT ATTORNEY  
Bradley J. Kraus**

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

**COUNTY CORONER  
Louis A. Radkowski**

**JURY COMMISSIONERS  
Joseph J. Olson  
Janis E. Kemmer**

**DISTRICT JUSTICES  
Donald A. Wilhelm  
George A. King**

COMMONWEALTH OF PENNSYLVANIA

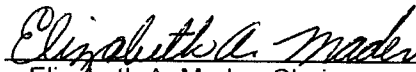
COUNTY OF ELK

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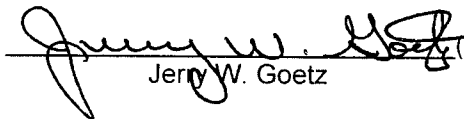
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934,) met in the Office of the Auditors at the Elk County Courthouse on the first Monday of January, this being the third day of January A.D., 2011, do hereby certify that the foregoing report has been prepared from the original books, papers and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge and belief for the year ended December 31, 2010.

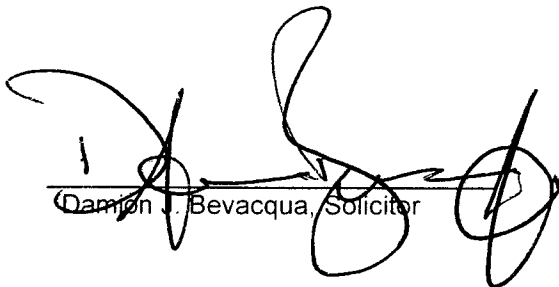
In testimony whereof, we have here unto set our hands and seal this 6<sup>th</sup> day of June 2011.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)  
Elizabeth A. Mader, Chairperson

 (SEAL)  
Karen R. Gies

 (SEAL)  
Jerry W. Goetz

  
Damon J. Bevacqua, Solicitor

2010  
 COUNTY OF ELK  
 General Fund  
 Beginning Balance Sheet  
 December 31, 2009

ASSETS

Cash and Investments		
County National Bank		
Payroll Account	\$586.80	
County National Bank		
Cash Management Checking 2279347	872,908.64	
Cash On Hand	500.00	
Cash-Investments	<u>73.24</u>	874,068.68
Other Assets		
Taxes and Accounts Receivable	\$216,916.24	
Due from Other Governments	(2,022.44)	
Due from Other Funds	<u>237,913.31</u>	452,807.11
TOTAL ASSETS		\$1,326,875.79

LIABILITIES

Current Liabilities		
Accounts Payable	<u>\$438,518.59</u>	438,518.59
TOTAL LIABILITIES		\$438,518.59

UNRESERVED FUND BALANCE, December 31, 2009	<u><u>\$888,357.20</u></u>
--	----------------------------

# 2010 COUNTY OF ELK General Fund Revenues

COUNTY NATIONAL BANK Cash Management Checking 2279347

BALANCE, December 31, 2009 888,357.20

## REVENUES

### TAXES

Real Estate			
311000	Current	\$5,895,996.75	
311100	Previous	846.97	
311200	Prior	3,283.50	5,900,127.22
Per Capita			
312000	Current	\$88,819.57	
312100	Previous	4,290.00	
312200	Prior	137.50	93,247.07
Tax Claim			
313000	Delinquent Real Estate	\$362,843.31	362,843.31
TOTAL TAXES			\$6,356,217.60

### INTERGOVERNMENTAL REVENUES

331500	Federal Payments in Lieu of Taxes		
5200	Federal Payments in Lieu of Taxes	\$36,910.00	\$36,910.00
332200	State Operating Grants		
05401	Pa. Department of Agriculture	4,110.80	
05402	Probation and Parole	94,682.84	
05404	Admin. and Operation of Courts	55,189.62	
05406	Pa. Emergency Mgt. Agency	42,306.00	
05411	Intermediate Punishment Grant	5,343.00	
05421	Victims Juvenile Off Hours Program	104,835.64	
05428	SSN Act Public Law 106-170	2,000.00	
05429	Grant -Juv Inhancement Account AB	7,536.32	
05430	State Reimbursement of District Attorney	126,686.65	
05516	Grants	33,327.43	
05517	Vital Statistics Improvement	2,909.75	
06355	Reimb.of Exp./Prior Yrs.	531.32	479,459.37



**2010  
COUNTY OF ELK  
General Fund  
Revenues (Continued)**

REVENUES (Continued from Page 2)

INTERGOVERNMENTAL REVENUES (Continued)

332400	State Entitlements		
	05301 State Equalization Tax	<u>\$81.80</u>	81.80
332500	State Payments in Lieu of Taxes		
	05303 State Game Lands	186,156.08	
	05305 Public Utility Realty Tax	<u>9,375.73</u>	195,531.81

TOTAL INTERGOVERNMENTAL REVENUES

\$711,982.98

CHARGES FOR SERVICES

340000	General Government--All Others		
	05599 Hotel Tax Admin Costs	\$1,837.80	
	05600 Treasurer's Office	25,671.47	
	05602 Election/Lables & Tape		
	05604 Elections-- Military Ballots	116.80	
	05605 Election Filing Fees		
	05606 Street Listings		
	05610 Register and Recorder	218,678.61	
	05670 Tax Claim Costs/Deeds/Posting	79,030.16	
	05675 Tax Claim Personal Services		
	05680 Tax Claim 5% Commission		
	05685 Tax Claim Sheriff Service		
	05689 Assessment Off(GIS Netwk Info)	2,889.00	
	05690 Assessment Office--Maps, etc.	15,375.80	
	05691 Reimb--Assessment Tax Rolls		
	05694 Assessment-Platt Books	2,216.50	
	05711 Reimbursement--Recycling Coordinator Admin Fees	14,593.91	
	05712 CDBG/Admin Fees	6,425.00	
	05713 CED-Planning Reimbursement		
	05730 Reimbursement--Summer PHEAA	12,179.40	
	05762 Affordable Housing Administrative Fee	8,901.95	
	05764 Reimbursement--Team PA Contract		
	05766 Housing Rehab-Administrative Fees		
	05775 Planning Orthophotos	6,840.55	
	05776 Planning Subdivision Reimbursement	595.00	
	05777 Cremation	1,580.00	
	05780 Assessment	<u>89,690.00</u>	486,621.95
342000	General Government--Judicial		
	06000 Prothonotary Office	\$93,004.05	
	06001 Sheriff	84,497.76	
	06020 District Justice--King	52,689.64	
	06030 District Justice--Wilhelm	50,545.00	
	06080 Probation and Parole	193,304.43	
	06081 IPP Costs	260.00	
	06082 Forensic IPP Program Pyt	25,536.03	
	06090 Reimbursement--Cameron County	54,250.00	
	06190 Cameron County-- Inmate Housing	12,664.99	
	06195 Judge Imposed Fines	<u>2,959.11</u>	569,711.01
344000	Public Safety		
	00060 Salary Reimbursement 911 Dispatchers	\$323,417.84	
	06110 Emergency Mgmt. & Comm	1,500.00	
	06295 Contributions/Donations		<u>324,917.84</u>

TOTAL CHARGES FOR SERVICES

\$1,381,250.80

**2010  
COUNTY OF ELK  
General Fund  
Revenues (Continued)**

## REVENUES (Continued)

MISCELLANEOUS REVENUES

361000	Interest Earned		
	06170 General Fund--Checking	\$7,565.36	
	06171 Tax Claim Bureau	33,133.35	
	06175 Interest/Inv Mgmt		40,698.71
<hr/>			
367000	Contributions & Donations-Private		
	6290 Sundries	\$3,800.00	
	6295 Contributions/Donations	(5,554.30)	
	TOTAL CONTRIBUTIONS - PRIVATE		(1,754.30)
<hr/>			
362000	Rents and Royalties		
	06180 Greentree Landfill--Superior Waste	\$327,492.21	327,492.21
<hr/>			
369000	Other Miscellaneous Revenues		
	06230 County Refunds		
	06270 PMA Insurance Reimbursement		
	06275 Insurance Embezzlement Claim	\$22,588.92	
	06280 Property Insurance Reimbursement	1,006.00	
	06290 Sundries	6,977.84	
	06335 Court Settlement		
	06355 Reimb. Of Exp./Prior Years		
	06356 Reimb of Exp/Current Yr		
	06375 Reimbursement-Trustee Fees		
	54022 Blackfly Suppression Program	1,826.32	
	54029 West Nile Virus Program		
			32,399.08
<hr/>			
	TOTAL MISCELLANEOUS REVENUES		\$398,835.70

OTHER FINANCING SOURCES

391000	6310 Sale of Co. Supplies/Equipment		
	TOTAL PROCEEDS OF GEN FXD ASSETS		0.00
<hr/>			
392000	Interfund Operating Transfers		
	6320 Dro Costs Reimbursed	\$68,200.86	
	6340 C&Y Costs Reimbursed	49,676.80	
	06350 Reimb Supervision Fee	37,130.41	
	06369 Superior Greentree Landfill Funding/Cons	103,724.28	
	06380 PLT Interest ACH Transfer	584.60	
	41015 Misc-Transfer of County Funds	16,977.38	276,294.33
394000	Refunds Prior Yr Expenditures		
	6355 Reimb of Prior Year Expenses	\$127,634.87	
	TOTAL REFUNDS PRIOR YR EXPD		127,634.87
<hr/>			
	TOTAL OTHER FINANCING SOURCES		\$403,929.20
<hr/>			
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$9,252,216.28
<hr/>			
	TOTAL REVENUES AND BALANCE		\$10,140,573.48

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES

GENERAL GOVERNMENT

401001	Commissioners			
10001	Salaries		\$143,071.50	
10002	Personal Services		38,303.59	
20000	Supplies		2,763.38	
30000	Other Services		2,610.13	
32000	Contracted Services		73,400.00	
34000	Communications		6,106.64	
36000	Transportation		20,964.79	
40000	Union Representation		240.00	
41000	Miscellaneous		9,670.21	
				\$297,130.24
401101	Chief Clerk			
10001	Salaries		\$26,018.05	
10002	Personal Services		3,410.35	
20002	Supplies		16.98	
30000	Other Services & Charges		2,334.63	
34000	Communications		137.40	
36000	Transportation		308.03	
41000	Miscellaneous		550.00	
				\$32,775.44
401201	Registration			
10001	Salaries		\$53,788.48	
10002	Personal Services		12,586.49	
20000	Supplies		3,175.31	
34000	Communications		4,487.02	
36000	Transportation		1,687.55	
40009	Union Representation		240.00	
41000	Miscellaneous		622.75	
70022	Misc/Posts-PreEmp Physicals			\$76,587.60
401202	Elections			
20000	Supplies		\$24,316.82	
20005	Purchase of Equipment		892.00	
31000	Professional Services		32,841.55	
32000	Contracted Services		10,884.48	
34000	Communications		2,273.97	
38000	Occupancy		2,090.00	
				\$73,298.82
401302	County Network			
20002	Supplies/Office		\$49.65	
20005	Purchase of Equipment		6,096.78	
32000	Contracted Services		30,732.22	
34000	Communications		35.79	
				\$36,914.44

\$516,706.54

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401303	Auditors			
	10001	Salaries	\$38,837.60	
	10002	Personal Services	3,973.99	
	20000	Supplies	52.17	
	31000	Professional Services	1,000.00	
	34000	Communications	1,400.08	
	36000	Transportation	6,103.21	
	41000	Miscellaneous	500.00	\$51,867.05
<hr/>				
401306	Assessment			
	10001	Salaries	\$186,069.83	
	10002	Personal Services	71,709.17	
	20000	Supplies	5,579.67	
	20005	Purchase of Equipment	117.47	
	31000	Professional Services	1,585.00	
	32000	Contracted Services	88,915.02	
	34000	Communications	22,479.69	
	36000	Transportation	5,886.72	
	40000	Union Representation	240.00	
	41002	Misc-Assoc. Dues/Exps	225.00	
	41003	Tax Bills and Postage	(74,280.18)	
	41007	Misc-Training/Registration	3,842.52	
	70022	Misc/Post - Pre Emp. Physical	100.00	\$312,469.91
<hr/>				
401307	Tax Collectors			
	10001	Commissions--Tax Collectors	\$150,369.70	
	10002	Personal Services	11,503.26	
	20000	Supplies		
	34000	Communications	1,387.82	
	40001	Insur-Bond Premium	4,027.00	
	42001	Share Cost--Tax Collector	25,343.25	\$192,631.03
<hr/>				
401308	Tax Claim Bureau			
	10001	Salaries	\$22,725.39	
	10002	Personal Services	6,661.09	
	20000	Supplies	2,874.37	
	31000	Prof-Service Solicitors		
	32000	Contracted Services	312.35	
	34000	Communications	34,869.62	
	36000	Transportation	800.00	
	41000	Miscellaneous	28,274.93	
	70022	Misc/Post-Pre Emp Physical		\$96,517.75
<hr/>				

\$653,485.74

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401309	Treasurer			
	10001	Salaries	\$114,074.14	
	10002	Personal Services	39,952.23	
	20000	Supplies	1,142.97	
	20005	Purchase of Equipment	497.41	
	31000	Professional Services	1,700.00	
	32000	Contracted Services	2,945.94	
	34000	Communications	2,317.23	
	36000	Transportation	166.37	
	40000	Insurance/Union Representation	490.00	
	41000	Miscellaneous	1,000.00	\$164,286.29
401402	Purchasing			
	20000	Supplies	(\$896.52)	(\$896.52)
401501	Solicitor			
	10001	Salaries	\$17,536.74	
	10002	Personal Services	1,606.20	
	20002	Supplies	2,204.50	
	34000	Communications		
	36000	Transportation	119.66	
	41000	Miscellaneous	760.13	\$22,227.23
401502	Public Defender			
	30000	Other Services & Charges		
	31000	Professional Services	\$100,663.00	
	32000	Contracted Services	76,817.00	
	41000	Miscellaneous	500.00	\$177,980.00
401503	Recorder of Deeds			
	10001	Salaries	\$94,473.83	
	10002	Personal Services	32,899.93	
	20000	Supplies	814.25	
	31000	Professional Services	800.00	
	32000	Contracted Services	12,273.69	
	34000	Communications	763.72	
	36000	Transportation	720.72	
	40000	Insurance	710.00	
	41000	Miscellaneous	800.00	\$144,256.14

\$507,853.14

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401504	PHEAA Summer Interns			
10001	Salaries	\$18,001.75		
10002	Personal Services	1,377.14		
10007	Personal Serv-W/C	91.82		\$19,470.71
<hr/>				
401505	Record Storage			
10001	Salaries	\$1,902.46		
10002	Personal Services	957.51		
20000	Supplies			
32000	Cont Serv-Consultaing			
34000	Communications	1.10		
36000	Transportation			
41000	Miscellaneous			\$2,861.07
<hr/>				
401701	Planning			
10001	Salaries	\$53,211.99		
10002	Personal Services	28,210.29		
20000	Supplies	427.67		
34000	Communications	646.36		
36000	Transportation	809.22		
40000	Union Representation	240.00		
41000	Miscellaneous	267.00		
70000	Misc/Post-Pre Emp Physicals			\$83,812.53
<hr/>				
401702	Data Processing			
10001	Salaries	\$50,752.41		
10002	Personal Services	29,107.53		
20000	Supplies	732.29		
32000	Cont-Serv-Equipment			
34000	Communications	1,341.05		\$81,933.28
<hr/>				
401703	CDBG Coordinator			
10001	Salaries	\$28,733.32		
10002	Personal Services	15,900.55		
20000	Supplies	140.29		
34000	Communications	1,637.87		
36000	Transportation	368.41		
40000	Union Representation	240.00		
41000	Miscellaneous	100.00		\$47,120.44
<hr/>				
401704	Courthouse			
10001	Salaries	\$108,753.50		
10002	Personal Services	45,405.72		
20000	Supplies	13,108.65		
20005	Purchase of Equipment	3,756.78		
20070	Maint/Protective Gear	248.00		
31000	Professional Services	2,997.09		
32000	Contracted Services	11,303.57		
34000	Communications	18.70		
36000	Transportation	831.11		
38000	Occupancy	46,395.33		
40000	Union Representation	240.00		
70000	Misc/Post-Pre Emp Physicals	150.00		\$233,208.45
<hr/>				

\$468,406.48

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401705	Courthouse Annex			
	20000	Supplies	\$2,294.23	
	20005	Purchase of Equipment	24.26	
	32000	Contracted Services	11,155.94	
	34000	Communications	30.80	
	36000	Transportation		
	38000	Utilities	<u>42,497.74</u>	\$56,002.97
401706	Central Telephone			
	10001	Salaries	\$21,737.89	
	10002	Personal Services	6,552.18	
	34000	Communications	<u>23,600.14</u>	\$51,890.21
401707	Postage, Maintenance & Agreements			
	20000	Supplies	\$422.88	
	20005	Purchase of Equipment		
	32000	Contracted Services	4,608.47	
	34005	Comm-Postage	<u>1,480.50</u>	\$6,511.85
401708	Housing/ Economic Development			
	10001	Salaries	\$29,097.04	
	10002	Personal Services	4,567.08	
	20000	Supplies	142.14	
	20005	Purchase of Equipment	31.59	
	34000	Communications	214.63	
	36000	Transportation	357.99	
	40000	Union Representation	240.00	
	41000	Miscellaneous	<u>200.00</u>	\$34,850.47
401709	IT/GIS			
	10001	Salaries	\$33,545.72	
	10002	Personal Services	16,339.75	
	20000	Supplies	268.65	
	20005	Purchase of Equipment		
	32000	Contracted Services	17,300.00	
	34000	Communications	65.76	
	36000	Transportation	322.83	
	41000	Miscellaneous	<u>185.00</u>	\$68,027.71
401710	Economic Comm Development			
	10001	Salaries	\$29,050.42	
	10002	Personal Services	16,012.63	
	20000	Supplies	118.42	
	34000	Communications	380.55	
	36000	Transportation	266.92	
	41000	Training/Registration	30.00	
	42000	Donations/Pass Thru	<u>(5,554.30)</u>	\$40,304.64
				\$257,587.85
				\$2,404,039.75
				TOTAL GENERAL GOVERNMENT

**2010**  
**COUNTY OF ELK**  
**General Fund**  
**Expenditures**

JUDICIAL GOVERNMENT

418400	Judge				
	10000	Salaries/Personal Services	\$63,475.35		
	20000	Supplies & Purch of Equip	1,407.21		
	30000	Services	48,188.95		
	41000	Miscellaneous	11,929.45		
	70022	Physicals			\$125,000.96
<hr/>					
418410	Intermediate Punishment				
	10000	Salaries/ Personal Services	\$53,271.45		
	20000	Supplies	165.92		
	30000	Services	5,089.81		
	42000	Misc/Renovation			\$58,527.18
<hr/>					
418411	IPP Forensic				
	10000	Saleries & Personal Services	\$40,896.34		
	20000	Supplies	20.00		
	34002	Comm-Telephone	204.88		
	36002	Trans-Travel	244.71		
	41112	Grant Reimb	12,429.60		
	70022	Misc/Post-Pre Emp Physicals			\$53,795.53
<hr/>					
418601	District Justice King				
	10000	Saleries & Personal Services	\$67,955.42		
	20000	Supplies	3,540.02		
	20005	Purchase of Equipment	455.35		
	32000	Contracted Services	2,738.74		
	34000	Communications	11,602.39		
	38000	Occupancy	11,550.00		
	70000	Misc/Post-Pre Emp Physicals			\$97,841.92
<hr/>					
418602	District Justice Wilhelm				
	10000	Saleries & Personal Services	\$92,868.55		
	20000	Supplies	6,711.10		
	20005	Purchase of Equipment	391.74		
	32000	Contracted Services	4,484.88		
	34000	Communications	15,880.96		
	36000	Transportation			
	38000	Occupancy	13,449.92		
	41000	Miscellaneous Security	632.95		
	70022	Misc/Post-Pre Emp Physicals			\$134,420.10
<hr/>					
418800	Law Library				
	20000	Supplies	\$40,028.90		
	31000	Professional Services	774.50		\$40,803.40
<hr/>					
					\$510,389.09



## 2010 COUNTY OF ELK General Fund Expenditures

## EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418920	Jury Commissioners			
	10001	Salaries	\$16,081.36	
	10002	Personal Services	1,314.46	
	20000	Supplies		
	34000	Communications	931.04	
	36000	Transportation		
	41000	Miscellaneous	<u>1,061.64</u>	\$19,388.50
418930	Coroner			
	10001	Salaries	\$25,281.88	
	10002	Personal Services	15,696.41	
	20002	Supplies	1,054.22	
	31000	Professional Services	15,015.44	
	34000	Communications	216.22	
	36000	Transportation	4,880.20	
	38000	Occupancy	1,641.78	
	41000	Miscellaneous	<u>4,710.33</u>	\$68,496.48
418940	District Attorney			
	10001	Salaries	\$193,377.18	
	10002	Personal Services	33,795.84	
	20000	Supplies	4,263.69	
	32000	Contracted Services	13,678.60	
	34000	Communications	931.40	
	36000	Transportation	810.61	
	40000	Union Representation	750.00	
	41000	Miscellaneous	<u>3,351.18</u>	\$250,958.50
418950	Prothonotary			
	10001	Salaries	\$119,624.83	
	10002	Personal Services	25,151.80	
	20000	Supplies	2,779.81	
	31000	Professional Services	1,250.00	
	32000	Contracted Services	13,499.90	
	34000	Communications	2,461.51	
	36000	Transportation	1,224.04	
	40000	Union Representation	750.00	
	41000	Miscellaneous	500.00	
	70000	Misc/Post-Pre Emp. Physical	<u>100.00</u>	\$167,341.89
418960	Register of Wills			
	10001	Salaries	\$35,639.59	
	10002	Personal Services	7,469.48	
	20000	Supplies	966.56	
	20005	Purchase of Equipment	1,092.45	
	31000	Professional Services	800.00	
	32000	Contracted Services	475.60	
	34000	Communications	3,281.37	
	36000	Transportation	84.64	
	40000	Union Representation	240.00	
	41000	Miscellaneous	<u>1,264.20</u>	\$51,313.89

\$557,499.26

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418970	Sheriff			
	10001	Salaries	\$222,382.61	
	10002	Personal Services	90,824.07	
	20000	Supplies	3,253.86	
	20005	Purchase of Equipment	2,373.31	
	31000	Professional Services	2,080.00	
	32000	Contracted Services	636.37	
	34000	Communications	3,627.90	
	36000	Transportation	30,632.70	
	40000	Union Representation	750.00	
	41000	Miscellaneous	2,978.89	
	52000	Community Programs	623.33	
	70022	Pre-employment Physicals	100.00	\$360,263.04
418980	Arbitrators			
	31000	Professional Services	\$4,800.00	\$4,800.00
418990	MH/MR Referee			
	10001	Salaries	\$11,193.26	
	10002	Personal Services	1,088.68	
	31000	Professional Services	300.00	\$12,581.94
		TOTAL JUDICIAL GOVERNMENT		\$1,445,533.33

PUBLIC SAFETY

423200	Jail			
	10001	Salaries	\$1,297,227.94	
	10002	Personal Services	517,599.20	
	20000	Supplies	14,834.39	
	20003	Repairs of Equipment	20,659.46	
	20007	Groceries	106,001.35	
	20009	Prescriptions	46,391.95	
	30000	Other Services & Charges	715.20	
	31000	Prof-Services		
	32000	Contracted Services	117,832.22	
	32020	Medical, Dental, Hospital and Counseling Services		
	32031	Non County Institutions	10,345.00	
	34000	Communications	1,638.06	
	36000	Transportation	2,646.90	
	38000	Occ-Utilities	67,557.09	
	40009	Union Representation	3,000.00	
	41007	Training	5,560.00	
	70022	Pre-employment Physicals	200.00	\$2,212,208.76

**2010**  
**COUNTY OF ELK**  
**General Fund**  
**Expenditures**

## EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

423300	Juvenile Probation			
	10000	Salaries & Personal Services	\$241,642.46	
	34007	Comm-Xeroxing		
	36001	Trans-Travel	28.78	
	41000	Training	1,719.98	
	70000	Juvenile Enhancement Account	<u>9,765.02</u>	\$253,156.24
423400	Warden			
	10000	Salaries & Personal Services	\$198,387.23	
	20000	Supplies	277.70	
	20005	Purchase of Equipment	990.25	
	34000	Communications	1,694.64	
	36000	Transportation	269.94	
	41000	Miscellaneous	<u>1,720.00</u>	\$203,339.76
423600	Probation and Parole			
	10000	Salaries & Personal Services	\$226,391.95	
	20000	Supplies	1,901.95	
	20005	Purchase of Equipment		
	31000	Professional Services	734.94	
	34000	Communications	3,833.86	
	36000	Transportation	459.70	
	41000	Miscellaneous	1,426.53	
	70000	Juvenile Ehan Acc	<u>156.38</u>	\$234,905.31
424000	Weights & Measures			
	10000	Salaries & Personal Services	\$10,090.17	
	20000	Supplies	30.71	
	36000	Transportation	1,129.44	
	41000	Miscellaneous	<u>130.00</u>	\$11,380.32
				\$702,781.63

**2010**  
**COUNTY OF ELK**  
**General Fund**  
**Expenditures**

## EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

429300	Communications			
10001	Salaries	\$490,043.52		
10002	Personal Services	154,567.48		
36001	Trans-Travel			
38000	Occupancy	15,733.01		
40000	Union Representation	360.00		
70022	Misc/ Physicals			\$660,704.01
				<hr/>
429400	EMA			
10001	Salaries	\$65,901.95		
10002	Personal Services	25,484.79		
20000	Supplies	5,037.26		
34000	Communications	8,583.10		
36000	Transportation	757.59		
40000	Union Representation	240.00		
41000	Miscellaneous	39.00		
70022	Misc/Post-Pre Emp Physicals	350.00		\$106,393.69
				<hr/>
TOTAL PUBLIC SAFETY				\$3,682,088.09

PUBLIC WORKS

432300	Recycling 101			
10001	Salaries	\$48,822.89		
10002	Personal Services	11,997.95		
20000	Supplies	254.81		
30000	Other Services and Charges	1,658.85		
34000	Communications	989.25		
36000	Transportation	11.52		
41000	Miscellaneous	125.00		
70000	Misc/Post-Pre Emp Physicals	50.00		\$63,910.27
				<hr/>
432400	Environmental Programs			
30001	West Nile Contract Services			
34000	Communications	27.40		\$27.40
				<hr/>
TOTAL PUBLIC WORKS				\$63,937.67

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES(Continued)

HUMAN SERVICES

441000	Veterans' Affairs			
	10001	Salaries	\$43,616.17	
	10002	Personal Services	29,071.03	
	20000	Supplies	667.67	
	20005	Purchase of Equipment	406.44	
	20010	Flags and Markers	5,331.17	
	32009	Headstones	5,576.99	
	34000	Communications	1,438.03	
	36000	Transportation	932.37	
	38004	DAV-Misc Expenses		
	40000	Union Representation	240.00	
	41000	Miscellaneous	430.00	
	41011	Veterans' Burials	6,575.00	
	50000	Contribution--Memorial Day	400.00	\$94,684.87
443000	DAV			
	34000	Communications		\$0.00
TOTAL HUMAN SERVICES				\$94,684.87

CONSERVATION AND DEVELOPMENT

467000	Penn State Extension Office			
	20000	Supplies	\$24.07	
	34000	Communications	549.00	\$573.07
468000	Conservation			
	20000	Supplies	\$84.29	
	34000	Communications	1,128.24	\$1,212.53
TOTAL CONSERVATION AND DEVELOPMENT				\$1,785.60

DEBT SERVICE

475000	Miscellaneous Expenditures			
	32000	Other Services & Charges	\$288.14	
	32020	Bank Fees	138.60	
	32024	Agent Fees--Retirement	190,608.70	
	32025	Agent Fees--BFI Trust	8,349.99	
	41000	Miscellaneous	275.56	\$199,660.99
479000	TAN			
	54005	Interest on Loan	\$7,148.72	\$7,148.72
TOTAL DEBT SERVICE				\$206,809.71

**2010  
COUNTY OF ELK  
General Fund  
Expenditures**

## EXPENDITURES(Continued)

MISCELLANEOUS

481003	Appropriations--Contributions			
40003	Insur-Liability			
50002	Cameron/Elk/McKean--Mental Health /Mental Retardation	219,860.00		
50003	Office of Human Services	45,796.25		
50004	Historical Society	6,000.00		
50006	Area Transportation Authority	55,097.50		
50007	Conservation	24,500.00		
50009	Drug & Alcohol	20,985.00		
50011	Elk Co. Agricultural.Extension	36,960.34		
50012	Elk County Fair	3,000.00		
50014	N.C.P.R.P. & D.C.	4,915.68		
50016	Headwaters	1,250.00		
50018	St. Marys Airport	7,000.00		
50023	Contrib-PMI North Central	(75,000.00)		
50024	PA Wilds Support	1,000.00		
			\$351,364.77	
481003	Appropriations--Grants			
52001	Grants-Commodities	\$18,483.90		
52002	Council of the Arts	12,500.00		
			\$30,983.90	
481003	Appropriations--Subsidies			
54001	Domestic Relations Office Freeze	\$129,740.00		
54002	Children and Youth County Match	231,261.04		
54022	Blackfly Program	4,644.00		
54027	Ridgway Heritage			
54028	Success by 6 Program	500.00		748,493.71
54031	Greenway-Open Space Netwk Prog			
54032	Junior Achievement		\$366,145.04	
484000	Workman's Compensation Contrib			
41026	Adjustments	(\$94,840.34)	(\$94,840.34)	(94,840.34)
485000	Unemployment Compensation			
41028	Misc/Sui Adjustment	(\$557.59)	(\$557.59)	(557.59)
487000	Insurance			
40000	Liability,,Workmens Comp,BlueCross Vision,and Dental (Net)	\$142,777.79		
40011	Insurance-Pcomp Assessment	(50.61)		
40014	Insurance-Flex Plan Admin.	3,879.05		
40029	HRA Debit	112,393.03		
41000	Adjustments	(13,533.00)		
70017	COBRA Administration	1018.00	\$246,484.26	\$246,484.26

## 2010 COUNTY OF ELK General Fund Expenditures

## EXPENDITURES(Continued)

MISCELLANEOUS(Continued)

489000	Miscellaneous Expenditures			
42003	Evaluations			
41050	Misc Exp'Pr.Yr/Outstanding Ck			
42010	Sales Tax	(3.50)	(\$3.50)	
489900	Misc Expenditures			
10004	Personal Service Retirement	(1,826.98)		
6367	Post Closure-SW Enforcement Officer	30,151.24		
6369	Reimb. Conservation District	(1,963.99)		
41039	Bank Fees	109.20		
41041	Misc/due to C & Y			
41048	Escheats	998.47		
42007	Misc-Refunds		\$27,467.94	\$27,464.44
	TOTAL MISCELLANEOUS			\$927,044.48

OTHER FINANCING USES

492000	Interfund Operating Transfers			
41015	Misc-Transfer of Co. Funds	\$15,750.00		
41112	Grant Reimbursement	1,195.00		
06380	Transfer From/To Other Funds	35,120.86		
			\$52,065.86	
494000	Refunds--Prior Years			
41021	Misc-Overpayment Task Force Cost	-\$4,022.30		
41016	Refund/Taxes		(\$4,022.30)	
495000	Refunds--Current Year			
41016	Property Tax Refunds per Appeal			
41021	Misc/overpayment		\$0.00	
496000	Unemployment			
41022	Misc			
	TOTAL OTHER FINANCING USES		\$48,043.56	

TOTAL EXPENDITURES AND OTHER FINANCING USES	\$8,873,967.05
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BALANCE, December 31, 2010	\$1,266,606.42
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TOTAL EXPENDITURES AND BALANCE	\$10,140,573.48
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**2010**  
**COUNTY OF ELK**  
**General Fund**  
**Ending Balance Sheet**  
December 31, 2010

## ASSETS

## Cash and Investments

County National Bank		
Payroll Account	\$586.80	
County National Bank		
Cash Management Checking 2279347	1,137,880.55	
Cash On Hand	500.00	
Cash-Investments	<u>73.24</u>	1,139,040.59

## Other Assets

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

## TOTAL ASSETS

\$1,666,719.01

## LIABILITIES

## Current Liabilities

Accounts Payable	<u>\$400,112.59</u>	400,112.59
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## TOTAL LIABILITIES

\$400,112.59

UNRESERVED FUND BALANCE, December 31, 2010

\$1,266,606.42



# 2010 COUNTY OF ELK General Fund Summary

BALANCE, December 31, 2009		\$888,357.20
REVENUES		
Taxes	\$6,356,217.60	
Intergovernmental Revenues	711,982.98	
Charges for Services	1,381,250.80	
Miscellaneous Revenues	520,585.69	
Other Financing Sources	<u>282,179.21</u>	
TOTAL REVENUES		<u>9,252,216.28</u>
TOTAL REVENUES AND BALANCE		<u><u>\$10,140,573.48</u></u>
EXPENDITURES		
General Government	\$2,404,039.75	
Judicial Government	1,445,533.33	
Public Safety	3,682,088.09	
Public Works	63,937.67	
Human Services	94,684.87	
Conservation and Development	1,785.60	
Debt Service	206,809.71	
Miscellaneous	927,044.48	
Other Financing Uses	<u>48,043.56</u>	
TOTAL EXPENDITURES		\$8,873,967.06
BALANCE, December 31, 2010		<u>1,266,606.42</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$10,140,573.48</u></u>

**2010**  
**COUNTY OF ELK**  
**Payroll Fund**  
CNB Checking 0081383561  
CNB DIRECT DEPOSIT

BALANCE, December 31, 2009	586.80
REVENUES	
Deposits from General Fund	<u>3,312,077.06</u>
TOTAL REVENUES	<u>3,312,077.06</u>
TOTAL REVENUES AND BALANCE	<u><u>\$3,312,663.86</u></u>
EXPENDITURES	
Net Payroll	
County National Bank	1,245,803.15
County National Bank-Direct Deposit	<u>2,066,273.91</u>
TOTAL EXPENDITURES	3,312,077.06
BALANCE, December 31, 2010	586.80
TOTAL EXPENDITURES AND BALANCE	<u><u>\$3,312,663.86</u></u>

**2010  
COUNTY OF ELK  
Employees' Payroll Deductions Report**

GROSS PAY \$5,193,990.12

**EMPLOYEE PAYROLL DEDUCTIONS WITHHELD**

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

Health CAF	\$106,521.80	
Flex Plan	19,921.68	
A-Life	2,060.50	
AFLAC	4,785.61	
Dental Plan	14,584.24	
Insurance CAF	9,721.12	
Vision Plan	4,115.10	161,710.05

(Portion of Gross Pay Subject to Federal Withholding)

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$69,417.78	
Retirement Compensation (Maximum 7%)	317,233.24	386,651.02

(Portion of Gross Pay Subject to Federal Withholding)

Other Payroll Deductions

Blue Cross/Blue Shield		
Life Insurance	1,608.19	
Vision Plan	1,492.92	
Disability Income Protection	2,069.30	
Retirement Payments (Over 7%)	32,966.75	
Credit Union	187,946.20	
Union Dues	32,776.11	
Wage Attachment	10,196.72	
Other Insurance	5,464.48	
Long Term Insurance	4,618.76	
General Deductions	4,910.00	
General Deductions	1,694.90	
Insurance	480.00	
Pheaa	2,586.13	
Child Support	4,970.59	
Special Assmt	480.00	294,261.05

Withholding Taxes

Federal Income Tax	\$441,488.83	
Federal Insurance Contributions Act	308,878.15	
Medicare	73,001.28	
State Income Tax	154,730.97	
Local Income Tax	50,277.56	
State Unemployment Insurance	3,569.57	
Local State Tax	7,765.00	
Voided Checks	420.42	1,039,290.94

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD 1,881,913.06

NET PAY \$3,312,077.06

**2010**  
**COUNTY OF ELK**  
**Employees' Retirement Fund (Market Value)**

National City Bank 46P04585009

PNC Bank 20750104482668

Northwest Savings Bank 2320

BALANCE, December 31, 2009		\$12,514,206.60
<b>REVENUES</b>		
Member Contributions	\$350,199.99	
Free Receipts	(0.01)	
Realized Capital Gains	239,469.95	
Unrealized Gain/Loss	428,436.67	
Investment Interest	178,972.51	
Investment Dividends	106,058.52	
Miscellaneous Income	236,701.06	
	<hr/>	
TOTAL REVENUES		<u>1,539,838.69</u>
TOTAL REVENUES AND BALANCE		<u><u>\$14,054,045.29</u></u>
<b>EXPENDITURES</b>		
Retirement Allowances Paid	420,245.46	
Actuarial Services	7,884.74	
Trustee Fees	9,502.79	
Administrative Expenses	21,524.70	
Investment Expenses	46,865.48	
	<hr/>	
TOTAL EXPENDITURES		506,023.17
BALANCE, December 31, 2010		<u>13,548,022.12</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$14,054,045.29</u></u>

These figures were compiled with the figures that were give to us from the 3 banks. We consulted with the Hay group and these are the results we came up with

2010  
COUNTY OF ELK  
2006 Note Repayment History  
General Obligation Note of 2006

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2006					\$0.00	\$300,000.00
12/6/2006	918.58	918.58	4,702.33	4,702.33	5,620.91	295,297.67
12/27/2006	918.58	918.58	4,702.33	4,702.33	5,620.91	290,595.34
12/26/2007	957.42	957.42	4,663.49	4,663.49	5,620.91	235,574.66
12/29/2008	723.01	723.01	4,897.90	4,897.90	5,620.91	177,935.29
12/23/2009	483.57	483.57	5,137.34	5,137.34	5,620.91	117,483.03
1/25/2010	464.37	464.37	5,156.54	5,156.54	5,620.91	112,326.49
2/23/2010	400.02	400.02	5,220.89	5,220.89	5,620.91	107,105.60
3/25/2010	420.87	420.87	5,200.04	5,200.04	5,620.91	101,905.56
4/22/2010	385.74	385.74	5,235.17	5,235.17	5,620.91	96,670.39
5/24/2010	377.14	377.14	5,243.77	5,243.77	5,620.91	91,426.62
6/25/2010	345.86	345.86	5,275.05	5,275.05	5,620.91	86,151.57
7/23/2010	345.86	345.86	5,275.05	5,275.05	5,620.91	80,876.52
8/27/2010	315.30	315.30	5,305.61	5,305.61	5,620.91	75,570.91
9/17/2010	285.16	285.16	74,631.13	74,631.13	74,916.29	0.00
		0.00		0.00	0.00	0.00
		0.00		0.00	0.00	0.00
		Note Paid in Full		0.00	0.00	0.00

2010  
COUNTY OF ELK  
2006 Note Paying Agent  
General Obligation Note of 2006  
First Commonwealth Bank

Principal payment for 2010  
Interest Payment for 2010

\$116,543.25  
3,340.32

TOTAL 2010 DEBT SERVICE

\$119,883.57

2010  
COUNTY OF ELK  
Debt Fund  
General Obligation Bonds--Series of 2003  
Northwest Savings Bank 1086007661

Balance, December 31, 2009		\$97,475.24
 REVENUES		
Tax Collector Collections	\$464,034.75	
In Lieu of Taxes	66.95	
Tax Claim	332,659.06	
Interest Earned	556.18	
Miscellaneous Credit	<u>76.96</u>	
TOTAL REVENUES		<u>797,393.90</u>
TOTAL REVENUES AND BALANCE		<u><u>\$894,869.14</u></u>
 EXPENDITURES		
Transfers to the 2003 Bond Fund Paying Agent		
Principal Payments	\$395,000.00	
Interest Payments	24,690.00	
Agent Fee	1,000.00	
2006 General Obligation Note		
Principal Payments	116,543.25	
Interest Payments	<u>3,340.32</u>	
TOTAL EXPENDITURES		540,573.57
BALANCE, December 31, 2010		<u>354,295.57</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$894,869.14</u></u>

2010  
COUNTY OF ELK  
2003 Bond Paying Agent  
General Obligation Bonds--Series of 2003  
US BANK P15552006

May 13, 2010 Principal and Interest Payment	\$410,505.00
November 5, 2010 Interest Payment	<u>9,185.00</u>
 TOTAL DEBT SERVICE	 <u><u>\$419,690.00</u></u>



2010  
COUNTY OF ELK  
2003 Bond Amortization Schedule  
General Obligation Bonds--Series of 2003

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

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

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

2010  
 COUNTY OF ELK  
 2003 Bond Repayment History  
 General Obligation Bonds--Series of 2003

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

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

12/29/10	U.S. Bank	\$2,476,615.63
12/31/10	Interest	111.96
12/31/10	Wire Fee	<u>15.00</u>
	Total Debt Service	<u>2,476,712.59</u>

**2010**  
**COUNTY OF ELK**  
**2010 Series B Recovery Zone Economic**  
**Development Bonds**  
**Northwest Savings Bank 1086026539**

December 29, 2010	U.S. Bank	\$1,979,278.04	
December 30, 2010	Interest	89.47	
December 31, 2010	Wire Fee	<u>15.00</u>	
	Total Debt Service		<u>1,979,352.51</u>

2010  
 COUNTY OF ELK  
 Construction Fund

PNC Bank Checking 6351492323  
 CNB 4120234

BALANCE, December 31, 2009		\$76,235.41
REVENUES		
Transfer From PNC to CNB Bank	69,327.41	
TOTAL REVENUES		<u>69,327.41</u>
TOTAL REVENUES AND BALANCE		<u><u>\$145,562.82</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	125,346.41	
Miscellaneous Debt	8.00	
TOTAL EXPENDITURES		125,354.41
BALANCE, December 31, 2010		<u>20,208.41</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$145,562.82</u></u>

2010  
**COUNTY OF ELK**  
**Affordable Housing Fund**  
 NORTHWEST SAVINGS BANK 1086013487

BALANCE, December 31, 2009		\$82,001.23
<b>REVENUES</b>		
Affordable Housing Collections from		
Recorder of Deeds	25,272.00	
Transfer From Multiple Housing	186.67	
Lien Fee Reimbursement	125.00	
Interest Earned	278.33	
<b>TOTAL REVENUES</b>		<b>25,862.00</b>
<b>TOTAL REVENUES AND BALANCE</b>		<b>\$107,863.23</b>
<b>EXPENDITURES</b>		
Payments to Contractors	14,361.19	
Administration Fee	4,212.00	
Lien Fees	89.00	
<b>TOTAL EXPENDITURES</b>		<b>18,662.19</b>
BALANCE, December 31, 2010		89,201.04
<b>TOTAL EXPENDITURES AND BALANCE</b>		<b>\$107,863.23</b>

2010  
 COUNTY OF ELK  
 Community Development Block Grants  
 Multi-Fund Account

CNB Checking 0001584077

BALANCE, December 31, 2009		\$5,214.15
REVENUES		
State Treasurer--Department of Community and Economic Development	163,959.76	
Miscellaneous Funds	36,119.00	
TOTAL REVENUES		<u>200,078.76</u>
TOTAL REVENUES AND BALANCE		<u><u>\$205,292.91</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	167,872.41	
Miscellaneous Payments to Contractors	28,020.50	
TOTAL EXPENDITURES		195,892.91
BALANCE, December 31, 2010		<u>9,400.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$205,292.91</u></u>

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

2010  
 COUNTY OF ELK  
 Community Development Block Grants  
 Multi-Fund Account Composite (Continued)  
 CNB Checking 0001584077

2007 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

BALANCE, December 31, 2009

REVENUES

State Treasurer--Department of Community and Economic Development	33,804.16	
TOTAL REVENUES		33,804.16

TOTAL REVENUES AND BALANCE		\$33,804.16
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EXPENDITURES

Payments to Contractors and Suppliers	37,716.81	
TOTAL EXPENDITURES		37,716.81

BALANCE, December 31, 2010

TOTAL EXPENDITURES AND BALANCE		37,716.81
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NOTE: The 2007 Community Development Block Grant had originally been funded by an authorized amount of \$77,679.00  
 Remaining Authorized 2007 Entitlement Community Development Block Grant Funds are \$39,962.19  
 Adjustments made as per Planning Commission.

2008 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

Balance, December 31, 2009

REVENUES

State Treasurer-Department of Community and Economic Development	37,639.35	
TOTAL REVENUES		37,639.35

TOTAL REVENUES AND BALANCE		\$37,639.35
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EXPENDITURES

Payments to Contractors and Suppliers	37,639.35	
TOTAL EXPENDITURES		37,639.35

BALANCE, December 31, 2010

TOTAL EXPENDITURES AND BALANCE		\$37,639.35
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NOTE: The 2008 Community Development Block Grant had originally been funded by an authorized amount of \$102,319.11  
 Remaining Authorized 2008 Entitlement Community Development Block Grant Funds are \$64,679.75



**2010**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Continued)**  
**CNB Checking 0001584077**

2009-R Entitlement Community Development Block Grant

Balance December 31, 2009

REVENUES

State Treasurer-Department of Community and Economic Development	80,320.00	
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TOTAL REVENUES		80,320.00
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TOTAL REVENUES AND BALANCE		\$80,320.00
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EXPENDITURES

Payments to Contractors and Suppliers	80,320.00	
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TOTAL EXPENDITURES		80,320.00
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Balance December 31, 2010

TOTAL EXPENDITURES AND BALANCE		\$80,320.00
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NOTE: The 2009-R Community Block Grant had originally been funded by an authorized amount of \$80,320.00  
Remaining Authorized 2009-R Entitlement Community Development Block Grant Funds are \$0.00

2009 Entitlement Community Development Block Grant

Balance December 31, 2009

REVENUES

State Treasurer-Department of Community and Economic Development	12,196.25	
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TOTAL REVENUES		12,196.25
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TOTAL REVENUES AND BALANCE		\$12,196.25
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EXPENDITURES

Payments to Contractors and Suppliers	12,196.25	
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TOTAL EXPENDITURES		12,196.25
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Balance December 31, 2010

TOTAL EXPENDITURES AND BALANCE		\$12,196.25
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NOTE: The 2009 Community Block Grant had originally been funded by an authorized amount of \$233,413.00  
Remaining Authorized 2009 Entitlement Community Development Block Grant Funds are \$221,216.75

**2010**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Concluded)**  
**CNB Checking 0001584077**

2010 Miscellaneous Fund

Balance, December 31, 2009		0.00
<b>REVENUES</b>		
State Treasurer-Department of Community and Economic Development	17,500.00	
Co. of Elk General Fund	3,698.50	
National Fuel Gas--Donation	5,000.00	
State Treasurer (Comm of PA)	9,920.50	
TOTAL REVENUES		36,119.00
<b>TOTAL REVENUES AND BALANCE</b>		<b>\$36,119.00</b>
<b>EXPENDITURES</b>		
Payments to Contractors and Suppliers	27,420.50	
County of Elk	600.00	
TOTAL EXPENDITURES		28,020.50
BALANCE, December 31, 2010		8,098.50
<b>TOTAL EXPENDITURES AND BALANCE</b>		<b>\$36,119.00</b>

2010  
 COUNTY OF ELK  
 Growing Greener Grant

County National Bank 2445971

BALANCE, December 31, 2009		\$20,408.02
REVENUES		
Elk Co. General Fund	93.35	
State Treasurer	9,940.00	
TOTAL REVENUES		<u>10,033.35</u>
TOTAL REVENUES AND BALANCE		<u><u>\$30,441.37</u></u>
EXPENDITURES		
Ridgway Record	93.35	
N.C.P.R.P.D.C.	30,348.02	
TOTAL EXPENDITURES		30,441.37
BALANCE, December 31, 2010		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$30,441.37</u></u>

2010  
COUNTY OF ELK  
Communities That Care

PNC Bank 63-5146-9406  
CNB 4120226

BALANCE, December 31, 2009	\$113.80	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$113.80</u></u>
EXPENDITURES		
Service Charge at PNC	\$8.00	
TOTAL EXPENDITURES	8.00	
BALANCE, December 31, 2010	<u>105.80</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$113.80</u></u>

2010  
 COUNTY OF ELK  
 Election Fund  
 First Commonwealth 7110-129396

BALANCE, December 31, 2009		\$3,723.13
REVENUES		
Transfer from General Fund	3,199.53	
Transfer from Hava	13,227.09	
Interest Earned	2.98	
TOTAL REVENUES		16,429.60
TOTAL REVENUES AND BALANCE		\$20,152.73
EXPENDITURES		
Transfer of HAVA Funds	12,807.84	
TOTAL EXPENDITURES		12,807.84
BALANCE, December 31, 2010		7,344.89
TOTAL EXPENDITURES AND BALANCE		\$20,152.73

2010  
COUNTY OF ELK  
Family Service System Reform  
CNB Cash Management Checking 0086755748

BALANCE, December 31, 2009		\$11,451.84
REVENUES		
Interest Earned	39.00	
TOTAL REVENUES		<u>39.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$11,490.84</u></u>
EXPENDITURES		
Client Services	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2010		<u>11,490.84</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,490.84</u></u>

2010  
 COUNTY OF ELK  
 Federal Social Services

CNB Checking 0089263930

BALANCE, December 31, 2009		\$2,834.78
REVENUES		
State Treasurer--Department of Public Welfare Homeless Assistance Program	32,658.00	
TOTAL REVENUES		<u>32,658.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$35,492.78</u></u>
EXPENDITURES		
CAPSEA	35,311.00	
TOTAL EXPENDITURES		35,311.00
BALANCE, December 31, 2010		<u>181.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$35,492.78</u></u>

2010  
**COUNTY OF ELK**  
**Human Services**  
 CNB Now Checking 0088012080

BALANCE, December 31, 2009		\$6,404.55
 REVENUES		
State Treasurer--Department of Public Welfare	49,407.00	
Interest Earned	<u>10.39</u>	
TOTAL REVENUES		<u>49,417.39</u>
TOTAL REVENUES AND BALANCE		<u><u>\$55,821.94</u></u>
 EXPENDITURES		
North Central Office--Human Services	49,407.00	
TOTAL EXPENDITURES		49,407.00
BALANCE, December 31, 2010		<u>6,414.94</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$55,821.94</u></u>



2010  
COUNTY OF ELK  
Multiple Housing Access

FIRST COMMONWEALTH BANK Combined Checking and Savings 0927-547233

BALANCE, December 31, 2009		\$193.75
REVENUES		
State Treasurer--Department of Community and Economic Development	13,879.87	
TOTAL REVENUES		<u>13,879.87</u>
TOTAL REVENUES AND BALANCE		<u><u>\$14,073.62</u></u>
EXPENDITURES		
Capital Construction--Accessibility Projects	13,879.87	
Transfer of Funds	186.67	
TOTAL EXPENDITURES		<u>14,066.54</u>
BALANCE, December 31, 2010		<u>7.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$14,073.62</u></u>

2010  
**COUNTY OF ELK**  
**Transportation**

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

BALANCE, December 31, 2009		\$152,972.97
 REVENUES		
State Treasurer--Department of Public Welfare	1,533,029.00	
Interest Earned	529.44	
TOTAL REVENUES		<u>1,533,558.44</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,686,531.41</u></u>
 EXPENDITURES		
Area Transportation Authority	1,686,001.97	
TOTAL EXPENDITURES		1,686,001.97
BALANCE, December 31, 2010		<u>529.44</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,686,531.41</u></u>

2010  
 COUNTY OF ELK  
 Children and Youth Special Account

PNC Bank 6351167432

BALANCE, December 31, 2009		\$504,113.42
REVENUES		
State Treasurer--Federal Title XX	43,512.00	
State Treasurer--Federal Title IV-E	346,523.90	
State Treasurer--Act 148	488,179.00	
State Treasurer--Title IV-B	27,559.00	
Txfer of Funds From G.F. To C&Y	2,500.00	
County of Elk Share	189,180.04	
TANF Monies	46,060.47	
Program Income (Maintenance)	29,383.16	
Pacwis	2,000.00	
Inform Technology Grant	16,879.00	
Miscellaneous	205.00	
Medicaid	868.49	
Interest Earned	1,828.13	
Integrated Children Service Plan	48,367.00	
TOTAL REVENUES		1,243,045.19
TOTAL REVENUES AND BALANCE		\$1,747,158.61
EXPENDITURES		
County Reimbursement for Wages and Benefits	517,588.74	
Purchased Client Services	481,227.05	
Adoptive Assistance	56,365.00	
Major Purchases	47,431.38	
Program Services Consultation	57,821.50	
Communications	15,894.16	
Travel Expenses	15,465.73	
Office Equipment and Supplies	5,956.55	
Occupancy, Rent, Utilities and Housekeeping	26,413.29	
Service Supplies	19,580.82	
Miscellaneous Personnel Expenses	8,534.80	
Indirect Administration	59,532.52	
Guardian Ad Litem	6,288.16	
Other Operating Expenses	655.00	
Annual Sweep Charge	90.00	
TOTAL EXPENDITURES		1,318,844.70
BALANCE, December 31, 2010		428,313.91
TOTAL EXPENDITURES AND BALANCE		\$1,747,158.61

2010  
COUNTY OF ELK  
County Record Improvement Fund  
NORTHWEST SAVINGS BANK Checking 084053180

BALANCE, December 31, 2009	\$50,868.60
REVENUES	
Collections	8,660.00
Interest Earned	52.75
TOTAL REVENUES	<u>8,712.75</u>
TOTAL REVENUES AND BALANCE	<u><u>\$59,581.35</u></u>
EXPENDITURES	
Equipment and Supplies	3,040.00
TOTAL EXPENDITURES	3,040.00
BALANCE, December 31, 2010	<u>56,541.35</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$59,581.35</u></u>

2010  
**COUNTY OF ELK**  
**Domestic Relations IV-D Account**

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

BALANCE, December 31, 2009		\$431,796.90
<b>REVENUES</b>		
State Treasurer IV-D Reimbursement	234,448.09	
County of Elk Share	129,926.00	
Incentive Payments	197,740.91	
Collections of Fees	30,073.45	
Interest Earned	1,768.41	
Miscellaneous	<u>6.50</u>	
TOTAL REVENUES		<u>593,963.36</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,025,760.26</u></u>
<b>EXPENDITURES</b>		
Salaries and Wages	227,439.49	
Fringe Benefits	93,100.34	
Overhead	99,156.41	
NSF and Bank Charges	<u>60.74</u>	
TOTAL EXPENDITURES		419,756.98
BALANCE, December 31, 2010		<u>606,003.28</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,025,760.26</u></u>

On December 31, 2010, Domestic Relations has IV-D funds invested in a Certificate of Deposit worth \$57,436.19 and in a separate Incentive Account with a balance of \$12,438.38. These are not included in the Domestic Relations IV-D Account's operating office balance.

2010  
 COUNTY OF ELK  
 DUI/Corrections Account  
 CNB Cash Management Checking 0081379601  
 CNB Cash Management 60-8137-96-4

BALANCE, December 31, 2009		\$26,077.99
REVENUES		
Probation and Parole Department DUI/Corrections Monies Collected	94.43	
TOTAL REVENUES		94.43
TOTAL REVENUES AND BALANCE		\$26,172.42
EXPENDITURES		
General Correction Expenses	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2010		26,172.42
TOTAL EXPENDITURES AND BALANCE		\$26,172.42

2010  
COUNTY OF ELK  
DUI/Drug and Alcohol Account  
CNB Now Checking 0001584291

BALANCE December 31, 2009		\$46,149.26
REVENUES		
Transfer from Elk County General Fund Probation and Parole Department		
DUI/Drug and Alcohol Monies Collected	94.43	
Interest Earned	<u>46.21</u>	
TOTAL REVENUES		<u>140.64</u>
TOTAL REVENUES AND BALANCE		<u><u>\$46,289.90</u></u>
EXPENDITURES		
	38.50	
BALANCE, December 31, 2010		<u>46,251.40</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$46,289.90</u></u>

2010  
 COUNTY OF ELK  
 Substance Abuse Education

PNC Bank 6351574978  
 CNB 4120242

BALANCE, December 31, 2009		\$42,881.18
REVENUES		
Probation and Parole Department		
Act 198 Monies Collected	7,359.36	
Transfer from PNC Bank to CNB Bank	47,430.79	
TOTAL REVENUES		<u>54,790.15</u>
TOTAL REVENUES AND BALANCE		<u><u>\$97,671.33</u></u>
EXPENDITURES		
Elk Co. Substance Abuse Fund	47430.79	
Service Charge	8.00	
TOTAL EXPENDITURES		47,438.79
BALANCE, December 31, 2010		<u>50,232.54</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$97,671.33</u></u>



2010  
COUNTY OF ELK  
Emergency 911 Account  
CNB Cash Management Checking 0088303513  
CNB Cash Management 88303513

BALANCE, December 31, 2009

253,105.23

## REVENUES

Net Surcharge Fees		
Windstream	287,408.13	
Verizon	4,527.06	
TelCove	1,984.50	
Granite Telecom	271.95	
Level 3 Communications	108.78	294,300.42

Reimbursement from Cameron County for 911		
Dispatching Services Provided	72,873.78	
ACH Payments from PEMA	15,723.95	
Interest Earned	1,232.87	
Reimbursement from General Fund	4,529.42	

TOTAL REVENUES

388,660.44

TOTAL REVENUES AND BALANCE

\$641,765.67

## EXPENDITURES

Technical Service and Maintenance	55,026.81
Phone and Fax Charges	18,545.05
License Fees	330.00
Reimbursement to National Forest Fund	
Utilities	1,459.81
Equipment, Supplies, Installation, etc.	24,290.41
Training--Course and Certification Fees, etc.	3,080.96
Transportation--Travel, Lodging, Food, etc.	58.76
Check Printing Fee	54.60

TOTAL EXPENDITURES

102,846.40

Balance, December 31, 2010

538,919.27

TOTAL EXPENDITURES AND BALANCE

\$641,765.67

2010  
COUNTY OF ELK  
E-911 Wireless Account

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

BALANCE, December 31, 2009		\$214,937.10
REVENUES		
Pennsylvania Emergency Management Allocation	360,197.32	
Misc Credit	10,482.63	
Interest Earned	<u>144.90</u>	
TOTAL REVENUES		<u>370,824.85</u>
TOTAL REVENUES AND BALANCE		<u><u>\$585,761.95</u></u>
EXPENDITURES	475,701.87	
TOTAL EXPENDITURES		475,701.87
BALANCE, December 31, 2010		<u>110,060.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$585,761.95</u></u>

2010  
 COUNTY OF ELK  
 Hazardous Materials Response Account  
 NORTHWEST SAVINGS BANK Checking 084038298

BALANCE, December 31, 2009		\$5,685.23
REVENUES		
Reimbursement for Hazmat material	32,029.34	
Industries--Response Plan	1,000.00	
Industries-Chemicals	19,519.88	
Interest Earned	16.80	
TOTAL REVENUES		52,566.02
TOTAL REVENUES AND BALANCE		\$58,251.25
EXPENDITURES		
Equipment and Supplies	4,706.41	
Mileage, Training & Lodging	2,161.74	
Pager Service	23.25	
Misc. Training & Registration	29,817.94	
Cellular Phone Service	2,091.51	
Commercial Loan Payment and interest	5,891.22	
TOTAL EXPENDITURES		44,692.07
BALANCE, December 31, 2010		13,559.18
TOTAL EXPENDITURES AND BALANCE		\$58,251.25

2010  
 COUNTY OF ELK  
 TECHNICAL RESCUE

PNC Bank Checking 63-5157-4994  
 CNB 4120259

Starting Balance January 1 2009		\$2,089.48
REVENUES		
Trfr to CNB Bank	1,337.09	
Rescue Training	273.71	
TOTAL REVENUES		1,610.80
TOTAL REVENUES AND BALANCE		\$3,700.28
EXPENDITURES		
Trfr from PNC	1,337.09	
Miscellaneous	752.39	
TOTAL EXPENDITURES		2,089.48
BALANCE, December 31, 2010		1,610.80
TOTAL EXPENDITURES AND BALANCE		\$3,700.28

2010  
 COUNTY OF ELK  
 Hotel Tax Fund  
 Northwest Savings Bank 1086013644

Balance December 31,2009		\$19.80
 REVENUES		
Collections	80,341.42	
TOTAL REVENUES		80,341.42
TOTAL REVENUES AND BALANCE		\$80,361.22
 EXPENDITURES		
Great Outdoors Visitors Bureau	78,614.83	
Administration--County of Elk	1,652.89	
Misc. Debit	51.50	
TOTAL EXPENDITURES		80,319.22
BALANCE, December 31, 2010		42.00
TOTAL EXPENDITURES AND BALANCE		\$80,361.22

2010  
**COUNTY OF ELK**  
**Housing Rehabilitation Program**  
 CNB Now Checking 0080659623

BALANCE, December 31, 2009	\$1,002.27	
REVENUES		
County of Elk Multiple Housing Interest Earned	1.01	
TOTAL REVENUES	1.01	
TOTAL REVENUES AND BALANCE		\$1,003.28
EXPENDITURES		
County of Elk Affordable Housing		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2010	1,003.28	
TOTAL EXPENITURES AND BALANCE		\$1,003.28

2010  
**COUNTY OF ELK**  
**Liquid Fuel Tax Fund**

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

BALANCE December 31, 2009		\$134,712.76
 REVENUES		
State Liquid Fuel Tax Grant	96,267.77	
CD Redeemed on 9/30/10	111,749.66	
Interest Earned	112.94	
TOTAL REVENUES		208,130.37
 TOTAL REVENUES AND BALANCE		 <u><u>\$342,843.13</u></u>
 EXPENDITURES		
Road Maintenance Projects	96,000.00	
Equipment Purchases	11,000.00	
Winter Maint.	12,250.00	
Misc. Debt		
TOTAL EXPENDITURES		<u>119,250.00</u>
 BALANCE December 31, 2010		 223,593.13
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$342,843.13</u></u>

2010  
COUNTY OF ELK  
Liquid Fuel Act 44

Northwest Savings Bank 1086019526

BALANCE December 31, 2009		\$42,482.62
REVENUES		
State Treasury (Penn Dot)		
Act 44 Allocation	28,001.31	
Interest Earned	125.83	
TOTAL REVENUES		<u>28,127.14</u>
TOTAL REVENUES AND BALANCE		<u><u>\$70,609.76</u></u>
EXPENDITURES		
Miscellaneous	195.89	
TOTAL EXPENDITURES		195.89
BALANCE December 31, 2010		<u>70,413.87</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$70,609.76</u></u>



2010  
COUNTY OF ELK  
National Forest Fund--2009 Allotment  
NORTHWEST SAVING BANK Acct. # 1086005285

BALANCE, December 31, 2009		0.00
REVENUES		
2009 National Forest Fund Allotment	951,774.39	
TOTAL REVENUES		951,774.39
TOTAL REVENUES AND BALANCE		\$951,774.39
EXPENDITURES		
2009 National Forest Fund (85% Allotment)		
School Districts	475,887.19	
Townships	475,887.20	
Total 85% Allotment	951,774.39	
TOTAL EXPENDITURES		951,774.39
BALANCE, December 31, 2010		0.00
TOTAL EXPENDITURES AND BALANCE		\$951,774.39

2010  
 COUNTY OF ELK  
 National Forest Fund Distribution Report  
 for the 2009 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.

2010 DISBURSEMENTS	2009 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$84,702.57	\$84,702.57
Johnsonburg Area	66,206.45	66,206.45
Kane Area	193,265.44	193,265.44
Ridgway Area	131,712.73	131,712.73
Total School Districts	<u>\$475,887.19</u>	<u>\$475,887.19</u>
Townships		
Highland	\$189,780.89	\$189,780.89
Jones	69,691.00	69,691.00
Millstone	84,702.57	84,702.57
Ridgway	55,239.72	55,239.72
Spring Creek	76,473.02	76,473.02
Total Townships	<u>\$475,887.20</u>	<u>\$475,887.20</u>
Total Disbursements	<u>\$951,774.39</u>	<u>\$951,774.39</u>

2010  
 COUNTY OF ELK  
 National Forest Fund--Title III Projects

NORTHWEST SAVING BANK Account 11086005285

BALANCES

2006 Allotment	136,836.36	
2007 Allotment	<u>211,899.18</u>	
 TOTAL BALANCE		 348,735.54

REVENUES

		<u>0.00</u>
TOTAL REVENUES		

TOTAL REVENUES AND BALANCE		<u><u>\$348,735.54</u></u>
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EXPENDITURES

Title III Appropriations from 2006 Allotment	136,836.36	
Title III Appropriations from 2007 Allotment	<u>183,557.55</u>	
 TOTAL EXPENDITURES		 320,393.91

BALANCES, December 31, 2010

2007 Allotment		28,341.63
 TOTAL BALANCE		 <u>0.00</u>

TOTAL EXPENDITURES AND BALANCE		<u><u>\$348,735.54</u></u>
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2010  
COUNTY OF ELK  
Clarion River/ANF

Northwest Savings Bank 1086019963  
PNC Bank 63-5146-9406

BALANCE, December 31, 2009		\$22,760.00
REVENUES		
State Treasurer Phase II		
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$22,760.00</u></u>
EXPENDITURES		
USDA Forest Service	21,653.11	
TOTAL EXPENDITURES		21,653.11
BALANCE, December 31, 2010		<u>1,106.89</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$22,760.00</u></u>

**2010**  
**COUNTY OF ELK**  
**Conservation & Natural Resources Grant Fund**  
 Northwest Savings Acct 1086019997

BALANCE, December 31, 2009		\$160,405.44
REVENUES		
State Treasurer (Comm of PA.)	88,596.96	
Stackpole-Hall Foundation	25,000.00	
Interest	497.33	
	114,094.29	
TOTAL REVENUES		114,094.29
TOTAL REVENUES AND BALANCE		\$274,499.73
EXPENDITURES		
West Creek Wetlands Learning Center	35,000.00	
Elk Conservation District	25,000.00	
USDA Forest Service	1,057.00	
The Ridgway Record	172.40	
County of Elk General Fund	88,596.96	
Dietz-Gourley Consulating, LLC	12,095.68	
Manno Construction	111,674.92	
	273,596.96	
TOTAL EXPENDITURES		273,596.96
BALANCE, December 31, 2010		902.77
TOTAL EXPENDITURES AND BALANCE		\$274,499.73

2010  
COUNTY OF ELK  
Storm Water Account

County National Bank 0002421865

BALANCE, December 31, 2009	7,353.24	
REVENUES		
DEP Reimbursement Monies	94,185.81	
TOTAL REVENUES	<u>94,185.81</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$101,539.05</u></u>
EXPENDITURES		
L. Robert Kimball & Associates, INC	77,210.90	
KTH Architects	3,318.03	
Commonwealth of Penna	18,000.00	
Miscellaneous	<u>1,086.75</u>	
TOTAL EXPENDITURES	99,615.68	
BALANCE, December 31, 2010	<u>1,923.37</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$101,539.05</u></u>

2010  
**West Creek Learning Center**  
 Northwest Savings Bank 1086026331

BALANCE, June 1, 2010		\$0.00
REVENUES		
Co. of Elk Conservation & Natural Resources Grant	35,000.00	
TOTAL REVENUES		35,000.00
TOTAL REVENUES AND BALANCE		\$35,000.00
EXPENDITURES		
Allegheny Contracting, LLC	30,992.06	
TOTAL EXPENDITURES		30,992.06
BALANCE, December 31, 2010		4,007.94
TOTAL EXPENDITURES AND BALANCE		\$35,000.00

2010  
COUNTY OF ELK  
P.O.S.T.S. Program  
Children and Youth Services/Probation  
PNC Bank 63-5143-2857

BALANCE, December 31, 2009	\$33,001.61	
REVENUES		
Interest Earned	49.08	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$33,050.69</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2010	<u>33,050.69</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$33,050.69</u></u>



2010  
 COUNTY OF ELK  
 Solid Waste Authority Administration Account

NATIONAL CITY BANK Autosweep Checking 0411008823

BALANCE, December 31, 2009		\$155,305.17
REVENUES		
State Reimbursements		
Section 904--Municipal Recycling Program Performance Grant	85,667.65	
Act 190		
Section 190 Environmental Protection for small businesses	11,519.22	
Lamp and Battery Recycling	1,029.36	
Electronics Collection	8,894.22	
Demolition Permits	1,100.00	
Interest Earned	608.01	
Miscellaneous Revenue	<u>35,530.01</u>	
TOTAL REVENUES		<u>144,348.47</u>
TOTAL REVENUES AND BALANCE		<u><u>\$299,653.64</u></u>
EXPENDITURES		
Transfer Funds	21,741.23	
Public Education	9,538.95	
Electronic Surcharge	23,827.23	
Operating Expenses	2,786.52	
Annual Sweep Charge	200.35	
Wholesale Goods & Tires Recycline	89,140.12	
Miscellaneous	196.75	
TOTAL EXPENDITURES		<u>147,431.15</u>
BALANCE, December 31, 2010	152,222.49	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$299,653.64</u></u>

2010  
**COUNTY OF ELK**  
**Supervision Fee Fund**  
 NORTHWEST SAVINGS BANK Checking 0840-34081

BALANCE, December 31, 2009		\$27,162.26
REVENUES		
Probation and Parole Department	39,118.32	
Interest Earned	<u>9.45</u>	
TOTAL REVENUES		<u>39,127.77</u>
TOTAL REVENUES AND BALANCE		<u><u>\$66,290.03</u></u>
EXPENDITURES		
Office Expenses	\$3,881.48	
County of Elk--90% Reimbursement	55,167.48	
Miscellaneous Debit	<u>120.00</u>	
TOTAL EXPENDITURES		59,168.96
BALANCE, December 31, 2010		<u>7,121.07</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$66,290.03</u></u>

2010  
COUNTY OF ELK  
WEAPONS OF MASS DESTRUCTION

PNC Bank Checking 63-5143-2902  
Northwest Savings Bank 1086026372

BALANCE, December 31, 2009		\$7,444.86
REVENUES		
McKean County Reimb Admin Fees	1,750.00	
Void Check # 153	83.35	
Refund Service Charge	15.00	
Transfer of Monies from PNC to CNB	3,079.81	
TOTAL REVENUES		4,928.16
TOTAL REVENUES AND BALANCE		\$12,373.02
EXPENDITURES		
Equipment and Supplies	7,520.13	
Office Supplies	492.37	
Miscellaneous Expense	3,296.31	
TOTAL EXPENDITURES		11,308.81
BALANCE, December 31, 2010		1,064.21
TOTAL EXPENDITURES AND BALANCE		\$12,373.02

2010  
 COUNTY OF ELK  
 Work Release Account

Northwest Savings Bank Checking 1086013636

BALANCE, December 31, 2009		\$187,558.80
REVENUES		
Collections from Work Release Residents	60,918.59	
Reimbursement from General Fund	31,243.75	
Interest Earned	640.22	
Miscellaneous Credit	276.86	
TOTAL REVENUES		93,079.42
TOTAL REVENUES AND BALANCE		\$280,638.22
EXPENDITURES		
TOTAL EXPENDITURES	59,183.01	
BALANCE, December 31, 2010		221,455.21
TOTAL EXPENDITURES AND BALANCE		\$280,638.22

2010  
 COUNTY OF ELK  
 Growing Greener Projects

Northwest Savings Bank Account # 1086019732

BALANCE, December 31, 2009		\$142,814.72
REVENUES		
Elk Co. Soil & Water	189,690.90	
Elk Conservation District	2,366.13	
Interest	456.21	
TOTAL REVENUES		<u>192,513.24</u>
TOTAL REVENUES AND BALANCE		<u><u>\$335,327.96</u></u>
EXPENDITURES		
Elk Conservation District	237,430.40	
Allegheny Contracting, LLC	30,916.72	
TOTAL EXPENDITURES		268,347.12
BALANCE, December 31, 2010		<u>66,980.84</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$335,327.96</u></u>

2010  
COUNTY OF ELK  
Housing & Redevelopment  
CNB Bank 0002445740

BALANCE, December 31, 2009	0.00	
REVENUES		
CDBG Monies		
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$0.00</u></u>
EXPENDITURES		
Transfer of Funds		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2010	<u>0.00</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.00</u></u>

Account Closed on 4/26/2010

2010  
COUNTY OF ELK  
Community Revitalization

CNB Bank 0002445732

BALANCE, December 31, 2009		0.00	
REVENUES			
CDBG Monies	0.00		
TOTAL REVENUES		0.00	
TOTAL REVENUES AND BALANCE			<u>\$0.00</u>
EXPENDITURES	0.00		
TOTAL EXPENDITURES		0.00	
BALANCE, December 31, 2010		0.00	
TOTAL EXPENDITURES AND BALANCE			<u>\$0.00</u>

Account Closed April 26, 2010

2010  
 COUNTY OF ELK  
 District Court 59-3-02  
 District Justice George King

CNB Checking 0083814019

BALANCE, December 31, 2009		\$12,397.87
REVENUES		
Collections	441,104.76	
Voided Checks	377.29	
TOTAL REVENUES		441,482.05
TOTAL REVENUES AND BALANCE		\$453,879.92
EXPENDITURES		
Pennsylvania Department of Revenue	275,445.26	
County of Elk	51,454.03	
Municipalities	36,798.01	
School Districts	1,776.91	
Restitution	13,054.13	
Collateral	31,851.83	
Server Cost	3,896.04	
Bail	1,250.00	
Clerk of Courts	21,376.50	
Appeals	57.00	
TOTAL EXPENDITURES		436,959.71
BALANCE, December 31, 2010		16,920.21
TOTAL EXPENDITURES AND BALANCE		\$453,879.92



2010  
COUNTY OF ELK  
District Court 59-3-03  
District Justice Donald Wilhelm  
COUNTY NATIONAL BANK 0007013741

BALANCE, December 31, 2009		\$12,179.67
REVENUES		
Collections	337,072.43	
Void Checks	4,138.97	
TOTAL REVENUES		<u>341,211.40</u>
TOTAL REVENUES AND BALANCE		<u><u>\$353,391.07</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	202,654.36	
County of Elk	51,490.55	
		254,144.91
Municipalities	28,470.10	
School District	68.93	
Restitution	6,361.87	
Collateral	42,243.62	
Server Cost	1,984.90	
Bail	0.00	
Clerk of Courts	7,747.00	
Bank Fees	10.37	
Miscellaneous	<u>225.64</u>	
TOTAL EXPENDITURES		87,112.43
BALANCE, December 31, 2010		<u>12,133.73</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$353,391.07</u></u>

2010  
 COUNTY OF ELK  
 Prothonotary Account

CNB Now Checking 0087982721

BALANCE, December 31, 2009		\$1,213.18
 REVENUES		
Daily Receipts	119,318.95	
Probation and Parole Department	5,355.93	
Domestic Relations Department	2,908.75	
Interest Transferred from Escrow	27.55	
Interest Earned	12.58	
Child Support - PA Scdu	90.23	
IRS Direct Deposit	1,263.75	
 TOTAL REVENUES		 <u>128,977.74</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$130,190.92</u></u>
 EXPENDITURES		
Pennsylvania Department of Revenue		
Fines, Costs, etc.		
Writs, etc.	22,451.18	
Administrative Office of Pennsylvania		
Courts--Act 119	364.00	
Refunds	7,569.25	
Automation Funding	5,310.75	
Net Collections to County of Elk	93,061.82	
Check Printing Fee & Bank Charges	29.23	
Sheriff Services	225.00	
Appeal Filing Fee	73.50	
 TOTAL EXPENDITURES		 129,084.73
 BALANCE, December 31, 2010		 <u>1,106.19</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$130,190.92</u></u>

2010  
COUNTY OF ELK  
Prothonotary Automation Fund  
NORTHWEST SAVINGS BANK 1081006593

BALANCE, December 31, 2009		\$14,699.55
REVENUES		
Collections	6,713.89	
Interest Earned	<u>74.39</u>	
TOTAL REVENUES		<u>6,788.28</u>
TOTAL REVENUES AND BALANCE		<u><u>\$21,487.83</u></u>
EXPENDITURES		
Office Equipment	2,820.40	
TOTAL EXPENDITURES		2,820.40
BALANCE, December 31, 2010		18,667.43
TOTAL EXPENDITURES AND BALANCE		<u><u>\$21,487.83</u></u>

2010  
COUNTY OF ELK  
Prothonotary Escrow Account  
NATIONAL CITY BANK Checking 22007959

BALANCE, December 31, 2009		\$9,917.26
REVENUES		
Interest Earned	25.10	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	7,808.80	
TOTAL REVENUES		<u>7,833.90</u>
TOTAL REVENUES AND BALANCE		<u><u>\$17,751.16</u></u>
EXPENDITURES		
Interest Transferred to Prothonotary Account	27.55	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	7,808.80	
TOTAL EXPENDITURES		<u>7,836.35</u>
BALANCE, December 31, 2010		9914.81
TOTAL EXPENDITURES AND BALANCE		<u><u>\$17,751.16</u></u>

2010  
 COUNTY OF ELK  
 Recorder of Deeds

NORTHWEST SAVINGS BANK 084036524

BALANCE, December 31, 2009		0.00
REVENUE		
Collections	1,418,006.35	
TOTAL REVENUES		<u>1,418,006.35</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,418,006.35</u></u>
EXPENDITURES		
Local and School Realty Transfer Tax	\$1,022,199.95	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	90,218.42	
County of Elk	245,540.75	
County Record Improvement Fund	8,786.00	
Recorder of Deeds Record Improvement		
Fund	13,179.00	
Elk County Affordable Housing Fund	26,013.00	
Commonwealth of Pennsylvania	88.00	
Recorders Automation and Technology		
Fund	11,856.00	
Bank Charges & Adjustments	<u>125.23</u>	
TOTAL EXPENDITURES		1,418,006.35
BALANCE, December 31, 2010		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,418,006.35</u></u>

2010  
 COUNTY OF ELK  
 Recorder of Deeds Record Improvement Fund  
 NORTHWEST SAVINGS BANK Savings 08-01-10030

BALANCE, December 31, 2009		\$9,275.78
REVENUES		
Collections	\$12,990.00	
Interest Earned	<u>38.34</u>	
TOTAL REVENUES		<u>13,028.34</u>
TOTAL REVENUES AND BALANCE		<u><u>\$22,304.12</u></u>
EXPENDITURES		
Supplies Purchased	\$13,815.74	
TOTAL EXPENDITURES		13,815.74
BALANCE, December 31, 2010		<u>8,488.38</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$22,304.12</u></u>

2010  
 COUNTY OF ELK  
 Recorder of Deeds Automation & Technology Fund  
 NORTHWEST SAVINGS BANK Savings 1081027409  
 Opened October 4, 2007

BALANCE, December 31, 2009		\$20,905.29
REVENUES		
Collections of the Recorder of Deeds	\$12,379.50	
Interest Earned	100.08	
Automation & Technology Collections	<u>439,866.17</u>	
TOTAL REVENUES		452,345.75
TOTAL REVENUES AND BALANCE		<u><u>\$473,251.04</u></u>
EXPENDITURES		
Checks Payable to Elk County	233,344.27	
Other Expenses	202,305.86	
Recorder's Automation & Technology Fund	<u>13,261.50</u>	
TOTAL EXPENDITURES		448,911.63
BALANCE, December 31, 2010		24,339.41
TOTAL EXPENDITURES AND BALANCE		<u><u>\$473,251.04</u></u>

2010  
 COUNTY OF ELK  
 Register of Wills and Clerk of Orphans Court  
 NORTHWEST SAVINGS BANK 084200567

BALANCE, December 31, 2009		\$0.00
REVENUES		
Collections	64,906.23	
TOTAL REVENUES		<u>64,906.23</u>
TOTAL REVENUES AND BALANCE		<u><u>\$64,906.23</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	7,517.00	
County of Elk General Fund		
Register of Wills	47,811.23	
Orphans Court	9,346.00	
Adoption Council	75.00	
Delux Check Charge	73.50	
Redeposit bank fee	83.50	
	64,906.23	
TOTAL EXPENDITURES		64,906.23
BALANCE, December 31, 2010		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$64,906.23</u></u>



2010  
 COUNTY OF ELK  
 Sheriff's Office Account

NATIONAL CITY BANK Checking 411008193  
 Northwest Savings Bank Checking 1086020094

BALANCE, December 31, 2009		\$65,023.56
 REVENUES		
Writs, etc.	454,606.04	
Gun Permits	20,480.00	
Interest Earned	267.35	
Licenses to Sell Firearms	114.00	
Licenses to Buy and Sell Precious Metals	250.00	
Child Identification Cards	5.00	
Voided Checks	1,980.55	
Miscellaneous credits	123.00	
Bad Check Charges	30.00	
	477,855.94	
TOTAL REVENUES		477,855.94
 TOTAL REVENUES AND BALANCE		 \$542,879.50
 EXPENDITURES		
County of Elk	83,857.51	
Refunds, Writs, etc.	198,270.61	
Tax Collectors	23,574.19	
Tax Claim Bureau	67,945.52	
Register and Recorder	11,401.40	
Prothonotary	9,233.50	
DSTA Account	18,150.00	
Advertising Costs	58,971.51	
License To Carry Modernization Account	4,065.00	
Firearms License Validation System	813.00	
Surcharge Account	9,747.00	
Notary	640.25	
Check Charges	278.24	
	486,947.73	
TOTAL EXPENDITURES		486,947.73
 BALANCE, December 31, 2010		 55,931.77
 TOTAL EXPENDITURES AND BALANCE		 \$542,879.50

2010  
COUNTY OF ELK  
Sheriff's License To Carry Modernization Escrow Account  
Northwest Savings Bank 1086020110

BALANCE, December 31, 2009		\$975.01
REVENUES		
Bank Deposits	4,370.00	
TOTAL REVENUES		<u>4,370.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$5,345.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	4,055.00	
TOTAL EXPENDITURES		4,055.00
BALANCE, December 31, 2010		<u>1,290.01</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,345.01</u></u>

2010  
COUNTY OF ELK  
Sheriff's Firearms License Validation System Escrow Account  
Northwest Saving Bank Checking 1086020102

BALANCE, December 31,2009		\$195.01
REVENUES		
Bank Deposits	874.00	
TOTAL REVENUES		<u>874.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,069.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	811.00	
TOTAL EXPENDITURES		811.00
BALANCE, December 31, 2010		<u>258.01</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,069.01</u></u>

2010  
 COUNTY OF ELK  
 Sheriff's Special Surcharge Escrow Account  
 Deputy Sheriff Training Account

Northwest Savings Bank 1081030882

BALANCE, December 31, 2009		\$5,673.49
REVENUES		
Deposits from Sheriff's Office Account	19,010.00	
Interest	<u>25.87</u>	
TOTAL REVENUES		19,035.87
TOTAL REVENUES AND BALANCE		<u><u>\$24,709.36</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	\$20,220.00	
TOTAL EXPENDITURES		20,220.00
BALANCE, December 31, 2010		<u>4,489.36</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$24,709.36</u></u>

2010  
COUNTY OF ELK  
**Sheriff's Surcharge Account**  
Northwest Savings Bank 10860264448

BALANCE, October 31, 2010		0.00
REVENUES		
Tax Claim	9,747.00	
Interest Earned	0.83	
TOTAL REVENUES		<u>9,747.83</u>
TOTAL REVENUES AND BALANCE		<u><u>\$9,747.83</u></u>
EXPENDITURES		
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2010		<u>9,747.83</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$9,747.83</u></u>

2010  
**COUNTY OF ELK**  
**Treasurer--Agent for Licenses**  
 County National Bank 0002383867

BALANCE, December 31, 2009		\$325.00
REVENUES		
Dog Licenses	32,476.10	
Hunting License Sales	70,756.20	
Fishing License Sales	12,333.10	
Small Game of Chance Licenses	10,245.82	
Bingo Licenses	2,650.00	
Sporting Pistol Permits	266.00	
Boat Registration, Temporary Tags	2,200.74	
Duck Stamps	784.00	
Postage Reimbursement	8.70	
Check Reimbursement	<u>32.10</u>	
		131,752.76
TOTAL REVENUES		
TOTAL REVENUES AND BALANCE		<u><u>\$132,077.76</u></u>
EXPENDITURES		
Paid to Elk County		
Dog Licenses	3,999.10	
Hunting License Commission	7,942.00	
Fishing License Commission	\$687.00	
Small Game of Chance Licenses	10,330.00	
Bingo License	2,650.00	
Sporting Pistol Permits	266.00	
Boat Registration, Temporary Tags	219.00	
Postage	8.70	
Duck Stamps	49.00	
Checks	(83.88)	
Fee	<u>(0.30)</u>	
		26,066.62
Paid to State		
Department of Agriculture	28,477.00	
Electronic Transfer from Internet		
Hunting License Sales	62,782.40	
Electronic Transfer from Internet		
Fishing License Sales	11,798.10	
Boat Registration, Temporary Tags	<u>1,982.74</u>	
		105,040.24
TOTAL EXPENDITURES		
		131,106.86
BALANCE, December 31, 2010		970.90
TOTAL EXPENDITURES AND BALANCE		<u><u>\$132,077.76</u></u>

2010  
 COUNTY OF ELK  
 Adoption Counseling Fee Account  
 CNB Prime Money Fund 0083940434

BALANCE, December 31, 2009		\$4,751.20
REVENUES		
Counseling Fees from Recorder of Deeds	75.00	
Interest Earned	12.38	
TOTAL REVENUES		87.38
TOTAL REVENUES AND BALANCE		\$4,838.58
EXPENDITURES		0.00
BALANCE, December 31, 2010		4838.58
TOTAL EXPENDITURES AND BALANCE		\$4,838.58

2010  
 COUNTY OF ELK  
 Cooperative Extension Service

PNC Bank 6351164653

BALANCE, December 31, 2009		\$949.32
REVENUES		
County of Elk--Appropriations	36,960.34	
Transferred from PSCE Program	<u>4,600.00</u>	
TOTAL REVENUES		41,560.34
TOTAL REVENUES AND BALANCE		<u><u>\$42,509.66</u></u>
EXPENDITURES		
Personal Services	25,746.36	
Travel	2,661.81	
Office Supplies	917.05	
Equipment Service Contracts and Leases	5,392.58	
Extension Board	1,490.67	
Miscellaneous	219.30	
Staff Professional Development	500.00	
PSCE Elk Co. Program Funds	<u>4600.00</u>	
TOTAL EXPENDITURES		41,527.77
BALANCE, December 31, 2010		981.89
TOTAL EXPENDITURES AND BALANCE		<u><u>\$42,509.66</u></u>



2010  
 COUNTY OF ELK  
 Dirt and Gravel Road Program  
 NORTHWEST SAVINGS BANK 084051838

BALANCE, December 31, 2009	\$96,958.56	
REVENUES		
Interest Earned	96.61	
TOTAL REVENUES	<u>96.61</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$97,055.17</u></u>
EXPENDITURES		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2010		<u>97,055.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$97,055.17</u></u>

2010  
COUNTY OF ELK  
Prisoners' Incentive Account  
NORTHWEST SAVINGS BANK Checking 08400031459

BALANCE, December 31, 2009		\$12,344.55
REVENUES		
T-Netix, Inc.--Commission	5,792.94	
Transfer from Prison Inmate Fund--Commissary	28,350.01	
Prison Inmate Fund--T-Netix Phone Cards	22,488.98	
Interest	11.69	
Closed Inmate Account & reimbursements under \$2.00	31.08	
Miscellaneous	<u>3,030.02</u>	
TOTAL REVENUES		59,704.72
TOTAL REVENUES AND BALANCE		<u><u>\$72,049.27</u></u>
EXPENDITURES		
Commissary Supplies	26,916.24	
Prison Inmate Account Payroll	998.13	
Commissary Postage Stamps	352.00	
Inmate Supplies and Equipment	10,945.03	
Phone Cards	15,840.00	
Television	1,808.00	
Magazine and Newspaper Subscriptions	1,842.77	
Maintenance	1,658.28	
Miscellaneous	<u>1,192.15</u>	
TOTAL EXPENDITURES		61,552.60
BALANCE, December 31, 2010		10,496.67
TOTAL EXPENDITURES AND BALANCE		<u><u>\$72,049.27</u></u>

2010  
**COUNTY OF ELK**  
**Probation and Parole Department**  
 NATIONAL CITY BANK 0022018014  
 PNC Bank 63-5116-5533

BALANCE, December 31, 2009		\$93,463.29
<b>REVENUES</b>		
Collections from Clients & Escrow Money	527,012.56	
TOTAL REVENUES		527,012.56
<b>TOTAL REVENUES AND BALANCES</b>		<b>\$620,475.85</b>
<b>EXPENDITURES</b>		
Restitution	68,733.87	
Act 198 Substance Abuse	7,359.36	
Elk County DUI	188.86	
Elk County Prothonotary Automation	1,403.14	
Elk County Prothonotary	5,355.93	
Elk County Sheriff	3,639.69	
Elk County	194,747.11	
Elk County Act 35 Supervision Fee	39,118.32	
Miscellaneous and Municipal Fines	15,014.11	
Nelson Behavioral, C.R.N., Driver Education	2,146.28	
Phase II Drug and Alcohol		
Escheated checks	9,116.81	
State Costs, Fines & Judgements	135,120.37	
Refunds	53,424.66	
TOTAL EXPENDITURES		535,368.51
BALANCE, December 31, 2010		85,107.34
<b>TOTAL EXPENDITURES AND BALANCE</b>		<b>\$620,475.85</b>

2010  
COUNTY OF ELK  
Probation Office Juvenile Restitution Fund

National City Bank 984728263

Opened 1/13/07

Beginning Balance		\$5,379.00
REVENUES		
Collections from Clients	197.50	
TOTAL REVENUES	<u>197.50</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$5,576.50</u></u>
EXPENDITURES		
Payments to Clients		
TOTAL EXPENDITURES		
BALANCE, December 31, 2010	<u>5,576.50</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,576.50</u></u>

2010  
COUNTY OF ELK  
Soil and Water Conservation

CNB Checking 0087220593  
NORTHWEST SAVINGS BANK 08019017

BALANCES, December 31, 2009

CNB Checking Account	25,560.91	
Northwest Savings Passbook Account	74.66	
TOTAL BALANCE		\$25,635.57

REVENUES

State Grants and Reimbursements	49,010.74	
County of Elk Appropriations	24,500.00	
County Wage Reimbursement	35,779.59	
Miscellaneous reimbursements	3,337.99	
E & S Permit Fees	4,376.00	
Clean water Fund--Permit Fees	1,500.00	
Growing Greener Grant	296,984.90	
Interest Earned	1.18	
TOTAL REVENUES		415,490.40

TOTAL REVENUES AND BALANCE		\$441,125.97
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EXPENDITURES

Salaries, Benefits, and Payroll Taxes	118,548.79	
District Travel Expenses	4,207.25	
Dues	222.00	
Clean Water Fund		
Supplies	1,601.89	
Training	10.00	
Miscellaneous Expenses	298,264.44	
Audit Expenses	2,213.13	
Advertising	44.40	
County of Elk	4,830.12	
TOTAL EXPENDITURES		429,942.02

BALANCES, December 31, 2010

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

TOTAL EXPENDITURES AND BALANCE		\$441,125.97
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## 2010 COUNTY OF ELK Tax Statement

### ASSESSED VALUATION

Real Estate	\$511,866,265.00	
Occupation	<u>1,749,940.00</u>	
Total Assessed Valuation		\$513,616,205.00
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		21,310

### TAX RATES

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

### CURRENT TAX LEVY

General Fund		
Real Estate	\$6,472,464.88	
Mineral Rights	<u>2,648.22</u>	\$6,475,113.10
Debt Fund		
Real Estate	\$511,657.02	
Mineral Rights	<u>210.88</u>	511,867.90
Per Capita		<u>106,550.00</u>
Total Current Tax Levy		\$7,093,531.00

(Continued)

2010  
COUNTY OF ELK  
Tax Statement (Continued)

**TAXES COLLECTED**

Real Estate

Current	\$5,888,377.34
Previous	8,538.02
Prior	0.00
Tax Claim Bureau	<u>809,190.80</u>

Total Real Estate Collected \$6,706,106.16

Debt

Current	\$465,699.86
Previous	674.85
Prior	0.00
Tax Claim Bureau	<u>19,539.34</u>

Total Debt Collected \$485,914.05

Per Capita

Current	\$91,803.73
Previous	1,528.50
Prior	<u>110.00</u>

Total Per Capita Collected \$93,442.23

Total Taxes Collected in 2010 \$7,285,462.44

**TAXES OUTSTANDING**

Real Estate	\$460,933.63
Debt	36,437.20
Per Capita	36,239.67

Total Taxes Outstanding at End of 2010 \$533,610.50

2010  
 COUNTY OF ELK  
 Tax Collectors' Account  
 County Taxes Collected in 2010

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2010	116,931.15	9,243.66	719.60
		2009			\$88.00
		2008			
FOX TOWNSHIP	Swanson, Vondalee	2010	702,418.13	55,527.18	10,042.60
		2009			38.50
		2008			11.00
HIGHLAND TOWNSHIP	Moran, Samuel	2010	91,957.77	7,269.33	1,091.80
		2009			
		2008			
HORTON TOWNSHIP	Woodward, Emma	2010	218,987.11	17,285.61	4,191.40
		2009			132.00
		2008			
JAY TOWNSHIP	Allegretto, James	2010	326,194.85	25,785.95	5,661.53
		2009			401.50
		2008			
JONES TOWNSHIP	Haight, Joseph	2010	338,750.02	26,778.30	4,889.00
		2009			253.00
		2008			60.50
MILLSTONE TOWNSHIP	Clark, Gale	2010	50,460.33	3,988.78	257.80
		2009			
		2008			
RIDGWAY TOWNSHIP	Clark, Gale	2010	509,981.83	40,314.28	7,686.30
		2009			577.00
		2008			16.50
SPRING CREEK TOWNSHIP	Olson, Curtis	2010	73,048.57	5,774.25	725.90
		2009			
		2008			
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2010	346,643.71	27,402.12	5,853.40
		2010	846.97	66.95	
		2009			\$22.00
		2008			
RIDGWAY BOROUGH	Mader Jr, Keith In Lieu of Taxes	2010	583,757.00	46,146.21	10,642.00
		2010	7,691.05	607.90	
		2009			
		2008			
CITY OF SAINT MARYS	Bloam, Charles	2010	2,529,246.87	200,184.19	40,042.40
		2009			38.50
		2008			
TOTAL TAXES COLLECTED			<u>\$5,896,915.36</u>	<u>\$466,374.71</u>	<u>\$93,442.23</u>



2010  
 COUNTY OF ELK  
 Tax Collectors' Account (Continued)  
 County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2010	10,336.85	817.13	10.00
		2009			20.00
		2008			170.00
FOX TOWNSHIP	Swanson, Vondalee	2010	47,941.76	3789.88	2,160.00
		2009			2,140.00
		2008			1,845.00
HIGHLAND TOWNSHIP	Moran, Samuel	2010	16,606.59	1,312.76	415.00
		2009			380.00
		2008			370.00
HORTON TOWNSHIP	Woodward, Emma	2010	15,538.11	1,228.31	345.00
		2009			340.00
		2008			185.00
JAY TOWNSHIP	Allegretto, James	2010	34,561.39	2,732.12	1,171.67
		2009			775.00
		2008			405.00
JONES TOWNSHIP	Haight, Joseph	2010	22,100.80	1,746.93	580.00
		2009			395.00
		2008			300.00
			147,085.50	11,627.13	12,006.67

(Continued to Next Page)

2010  
 COUNTY OF ELK  
 Tax Collectors' Account (Continued)  
 County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
MILLSTONE TOWNSHIP	Clark, Gale	2010	2,208.85	174.61	20.00
		2009			25.00
		2008			15.00
RIDGWAY TOWNSHIP	Clark, Gale	2010	42,676.71	3,373.65	1,035.00
		2009			685.00
		2008			645.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2010	8,130.52	642.72	140.00
		2009			150.00
		2008			115.00
JOHNSONBURG BOROUGH	Destephano, Trina	2010	38,948.49	3,078.92	1,205.00
		2009			2,190.00
		2008			1,785.00
RIDGWAY BOROUGH	Mader Jr, Keith	2010	57,821.28	4,570.87	3,785.00
		2009			3,675.00
		2008			2,760.00
CITY OF SAINT MARYS	Bloam III, Charles	2010	164,062.28	12,969.30	1,880.00
		2009			2,078.00
		2008			2,045.00
TOTAL TAXES OUTSTANDING			460,933.63	36,437.20	36,239.67

2010  
COUNTY OF ELK  
Tax Collectors' Summary

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COUNTY TAXES COLLECTED IN 2010

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Year	General Fund	Debt Fund	Per Capita
2010	\$5,896,915.36	\$466,374.71	\$91,803.73
2009			1,528.50
2008			110.00
<b>TOTALS</b>	<u>\$5,896,915.36</u>	<u>\$466,374.71</u>	<u>\$93,442.23</u>

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COUNTY TAXES OUTSTANDING AT YEAR END 2010

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Year	General Fund	Debt Fund	Per Capita
2010	\$460,933.63	\$36,437.20	\$12,746.67
2009			12,853.00
2008			10,640.00
<b>TOTALS</b>	<u>\$460,933.63</u>	<u>\$36,437.20</u>	<u>\$36,239.67</u>

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

2010  
**COUNTY OF ELK**  
**Tax Claim Bureau Fund**

CNB Cash Management Checking 0087228844  
 CNB Sweep 87-2288-44-4

OFFICE BALANCE, December 31, 2009	204,197.01
Less \$10,000.00 From The Sweep	
Account	(10,000.00)
Outstanding Checks	2,561.14
Adjustment Due To Bank And Office	
Error	(15.87)
BALANCE, December 31, 2009	<u>\$196,742.28</u>

REVENUES

Delinquent Taxes-Face plus Penalty	2,446,467.92
Judicial Sales	133,079.73
Credit Card Sales	24,636.45
Upset Sale	7,630.73
Repository Sales	10,587.20
Interest Earned	1,640.09
Lien Certifications	1,199.00
Tax Sale Advertisements	135.00
Default Agreement Notice	<u>12.00</u>
TOTAL REVENUES	2,625,388.12

TOTAL REVENUES AND BALANCE \$2,822,130.40

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk--General Fund	809,190.80
County of Elk--Debt Fund	19,539.34
Boroughs	174,758.18
City of St. Marys	180,466.80
Townships	91,987.30
School Districts	1,370,973.30
Judicial Sales	10,491.42
Surplus Money	15,277.90
Overtured Sales Refund	6,470.29
Real Estate Transfer Refund	5,747.20
Filing Fees	333.00
State Transfer Tax	12,725.58
Local Transfer Tax	15,016.58
Miscellaneous Municipal Refunds	24,059.70
NSF Charges	<u>7,360.87</u>
TOTAL EXPENDITURES	2,744,398.26

Balance, December 31, 2010 77,732.14

TOTAL EXPENDITURES AND BALANCE \$2,822,130.40

This Account was reviewed with the information provided.

2010  
COUNTY OF ELK  
Contingent Liability  
Elk County Industrial Development Authority's  
Guaranteed Revenue Refunding Bonds  
----Series of 2002

RENOVATION OF ELK HAVEN NURSING HOME AND  
CONSTRUCTION OF SILVER CREEK TERRACE  
ORIGINALLY FUNDED BY A \$4,765,000 SERIES OF 1994 BOND ISSUE  
WHICH WAS REFINANCED AS A \$4,495,000 SERIES OF 1997 BOND ISSUE  
THEN AGAIN WAS REFINANCED AS A \$4,315,000 SERIES OF 2002 BOND ISSUE

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

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

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

2010  
COUNTY OF ELK  
Contingent Liability Amortization Schedule  
Elk County Industrial Development Authority's  
Bond Issue--Series 2002

Principal: \$4,315,000

Due: January 1, as shown below

Denominations: Integral multiples of \$5,000

Dated: December 15, 2002

Interest Payable: January 1 and July 1

First Interest Payment: July 1, 2003

Form: Book Entry

Date	Principal	Coupon	Yield	Price	Interest	Total Debt Service	Annual Debt Service
July 1, 2003					\$78,636.83	\$78,636.83	\$78,636.83
January 1, 2004	\$275,000.00	1.700%	1.70%	100.000%	72,217.50	347,217.50	
July 1, 2004					69,880.00	69,880.00	417,097.50
January 1, 2005	280,000.00	2.000%	2.00%	100.000%	69,880.00	349,880.00	
July 1, 2005					67,080.00	67,080.00	416,960.00
January 1, 2006	290,000.00	2.300%	2.35%	99.854%	67,080.00	357,080.00	
July 1, 2006					63,745.00	63,745.00	420,825.00
January 1, 2007	300,000.00	2.600%	2.65%	99.809%	63,745.00	363,745.00	
July 1, 2007					59,845.00	59,845.00	423,590.00
January 1, 2008	300,000.00	3.000%	3.00%	100.000%	59,845.00	359,845.00	
July 1, 2008					55,345.00	55,345.00	415,190.00
January 1, 2009	315,000.00	3.150%	3.18%	99.835%	55,345.00	370,345.00	
July 1, 2009					50,383.75	50,383.75	420,728.75
January 1, 2010	215,000.00	3.350%	3.42%	99.564%	50,383.75	265,383.75	
July 1, 2010					46,782.50	46,782.50	312,166.25
January 1, 2011	220,000.00	3.450%	3.55%	99.305%	46,782.50	266,782.50	
July 1, 2011					42,987.50	42,987.50	309,770.00
January 1, 2012	230,000.00	3.550%	3.65%	99.235%	42,987.50	272,987.50	
July 1, 2012					38,905.00	38,905.00	311,892.50
January 1, 2013	240,000.00	3.750%	3.81%	99.502%	38,905.00	278,905.00	
July 1, 2013					34,405.00	34,405.00	313,310.00
January 1, 2014	250,000.00	3.900%	4.00%	99.113%	34,405.00	284,405.00	
July 1, 2014					29,530.00	29,530.00	313,935.00
January 1, 2015	255,000.00	4.000%	4.10%	99.056%	29,530.00	284,530.00	
July 1, 2015					24,430.00	24,430.00	308,960.00
January 1, 2016	270,000.00	4.100%	4.20%	99.002%	24,430.00	294,430.00	
July 1, 2016					18,895.00	18,895.00	313,325.00
January 1, 2017	280,000.00	4.250%	4.30%	99.475%	18,895.00	298,895.00	
July 1, 2017					12,945.00	12,945.00	311,840.00
January 1, 2018	290,000.00	4.300%	4.40%	98.907%	12,945.00	302,945.00	
July 1, 2018					6,710.00	6,710.00	309,655.00
January 1, 2019	305,000.00	4.400%	4.52%	98.640%	6,710.00	311,710.00	
July 1, 2019					0.00	0.00	311,710.00
	<u>\$4,315,000.00</u>				<u>\$1,394,591.83</u>	<u>\$5,709,591.83</u>	<u>\$5,709,591.83</u>

2010  
COUNTY OF ELK  
Contingent Liability Repayment History  
Elk County Industrial Development Authority's  
Guaranteed Revenue Refunding Bonds--Series of 2002

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2003	\$78,636.83	\$78,636.83	\$0.00	\$0.00	\$78,636.83	\$4,315,000.00
2004	142,097.50	220,734.33	275,000.00	275,000.00	417,097.50	4,040,000.00
2005	136,960.00	357,694.33	280,000.00	555,000.00	416,960.00	3,760,000.00
2006	130,825.00	488,519.33	290,000.00	845,000.00	420,825.00	3,470,000.00
2007	123,590.00	612,109.33	300,000.00	1,145,000.00	423,590.00	3,170,000.00
2008	115,190.00	727,299.33	300,000.00	1,445,000.00	415,190.00	2,870,000.00
2009	105,728.75	833,028.08	315,000.00	1,760,000.00	420,728.75	2,555,000.00
2010	97,166.25	930,194.33	215,000.00	1,975,000.00	312,166.25	2,340,000.00

2010  
COUNTY OF ELK  
Contingent Liability  
North Central Pennsylvania Regional Planning Commission's  
General Revenue Bonds Refunding Series of 2007

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

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

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

Each county entered into such a guaranty agreement, and thus acquired a contingent liability for its proportionate share against its full faith, credit, and taxing power on the \$1,915,000.00, Series of 2007, Bond Issue of the North Central Pennsylvania Regional Planning Commission. By providing the Guaranty, the County of Elk has incurred lease rental debt pursuant to the Local Government Unit Debt Act. As of December 31, 2010, the Commission has been made all scheduled payments of interest and principal on the bond issue.



2010  
 COUNTY OF ELK  
 Contingent Liability Debt Service Schedule  
 North Central Pennsylvania Regional Planning Commission's  
 Guaranteed Revenue Bonds--Series of 2007

Principal: \$1,915,000.00

Denominations: Integral multiples of \$5,000

Due: November 1, as shown below

Interest Payable: May 1 and November 1

Dated: October 15, 2007

First Interest Payment: May 1, 2008

Payment Date	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
November 1, 2007				\$0.00	\$0.00
May 1, 2008			42,058.33	42,058.33	
November 1, 2008	\$5,000.00	3.50%	38,625.00	43,625.00	85,683.33
May 1, 2009			38,537.50	38,537.50	
November 1, 2009	20,000.00	3.50%	38,537.50	58,537.50	97,075.00
May 1, 2010			38,187.50	38,187.50	
November 1, 2010	75,000.00	3.50%	38,187.50	113,187.50	151,375.00
May 1, 2011			36,875.00	36,875.00	
November 1, 2011	75,000.00	3.55%	36,875.00	111,875.00	148,750.00
May 1, 2012			35,543.75	35,543.75	
November 1, 2012	80,000.00	3.60%	35,543.75	115,543.75	151,087.50
May 1, 2013			34,103.75	34,103.75	
November 1, 2013	85,000.00	3.60%	34,103.75	119,103.75	153,207.50
May 1, 2014			32,573.75	32,573.75	
November 1, 2014	85,000.00	3.65%	32,573.75	117,573.75	150,147.50
May 1, 2015			31,022.50	31,022.50	
November 1, 2015	90,000.00	3.70%	31,022.50	121,022.50	152,045.00
May 1, 2016			29,357.50	29,357.50	
November 1, 2016	90,000.00	3.75%	29,357.50	119,357.50	148,715.00
May 1, 2017			27,670.00	27,670.00	
November 1, 2017	95,000.00	3.85%	27,670.00	122,670.00	150,340.00
May 1, 2018			25,841.25	25,841.25	
November 1, 2018	100,000.00	4.00%	25,841.25	125,841.25	151,682.50
May 1, 2019			23,841.25	23,841.25	
November 1, 2019	105,000.00	4.05%	23,841.25	128,841.25	152,682.50
May 1, 2020			21,715.00	21,715.00	
November 1, 2020	110,000.00	4.30%	21,715.00	131,715.00	153,430.00
May 1, 2021			19,350.00	19,350.00	
November 1, 2021	115,000.00	4.30%	19,350.00	134,350.00	153,700.00
May 1, 2022			16,877.50	16,877.50	
November 1, 2022	115,000.00	4.30%	16,877.50	131,877.50	148,755.00
May 1, 2023			14,405.00	14,405.00	
November 1, 2023	120,000.00	4.30%	14,405.00	134,405.00	148,810.00
May 1, 2024			11,825.00	11,825.00	
November 1, 2024	130,000.00	4.30%	11,825.00	141,825.00	153,650.00
May 1, 2025			9,030.00	9,030.00	
November 1, 2025	135,000.00	4.30%	9,030.00	144,030.00	153,060.00
May 1, 2026			6,127.50	6,127.50	
November 1, 2026	140,000.00	4.30%	6,127.50	146,127.50	152,255.00
May 1, 2027			3,117.50	3,117.50	
November 1, 2027	145,000.00	4.30%	3,117.50	148,117.50	151,235.00
	<u>\$1,915,000.00</u>		<u>\$992,685.83</u>	<u>\$2,907,685.83</u>	<u>\$2,907,685.83</u>

2010  
COUNTY OF ELK  
Contingent Liability Repayment History  
North Central Pennsylvania Regional Planning Commission's  
Guaranteed Revenue Bonds--Series of 2007

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2007		\$0.00	\$0.00	\$0.00	\$0.00	\$1,915,000.00
2008	80,683.33	80,683.33	5,000.00	5,000.00	85,683.33	1,910,000.00
2009	77,075.00	157,758.33	20,000.00	25,000.00	97,075.00	1,890,000.00
2010	76,375.00	234,133.33	75,000.00	100,000.00	151,375.00	1,815,000.00
2011		234,133.33		100,000.00	0.00	1,815,000.00
2012		234,133.33		100,000.00	0.00	1,815,000.00
2013		234,133.33		100,000.00	0.00	1,815,000.00
2014		234,133.33		100,000.00	0.00	1,815,000.00
2015		234,133.33		100,000.00	0.00	1,815,000.00
2016		234,133.33		100,000.00	0.00	1,815,000.00



2010  
COUNTY OF ELK  
D.A.V.

CNB Bank 0002513661

BALANCE, December 31, 2009		\$15,402.05
REVENUES		
Donations for Van	1,074.43	
TOTAL REVENUES		<u>1,074.43</u>
TOTAL REVENUES AND BALANCE		<u><u>\$16,476.48</u></u>
EXPENDITURES		
Expenses	16,476.48	
TOTAL EXPENDITURES		16,476.48
BALANCE, December 31, 2010		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$16,476.48</u></u>

Account Closed on April 26, 2010

20010  
COUNTY OF ELK  
KOZ Grant  
CNB Bank 0002513646

BALANCE, December 31, 2009		\$0.00
REVENUES	0.00	
TOTAL REVENUES		0.00
TOTAL REVENUES AND BALANCE		<u>\$0.00</u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2010		0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$0.00</u>

Account Closed 12/1/10

2010  
 COUNTY OF ELK  
 H.P.R.P.--310

Northwest Savings Bank 1086020151

BALANCE, December 31, 2009		\$0.00
REVENUES		
Financial Assistance	30,000.00	
Relocation/Stabilization	29,342.10	
Date Collection & Evaluation	1,591.20	
Administration	<u>1,316.70</u>	
TOTAL REVENUES		<u>62,250.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$62,250.00</u></u>
EXPENDITURES		
Financial Assistance	30,000.00	
Relocation/Stabilization	29,342.10	
Date Collection & Evaluation	1,591.20	
Administration	<u>1,316.70</u>	
TOTAL EXPENDITURES		62,250.00
BALANCE, December 31, 2010		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$62,250.00</u></u>

2010  
COUNTY OF ELK  
Gas Task Force Fund  
CNB 6108716

Starting Balance December 1 2010		\$0.00
Revenues		
Community Education Council	6,000.00	
TOTAL REVENUES		<u>6,000.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$6,000.00</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2010		<u>6,000.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,000.00</u></u>

2010


## COUNTY OF ELK Auditors' Comments


We would again like to "thank" the elected officials and employees of Elk County for their cooperation during our 2010 audit.

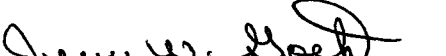
We attempt to have our Auditors' Settlement booklet conform to the single audit prepared by the independent accounting firm of Sharkey Piccirillo Keen & Hanzely LLP. The accounts of the County and its agencies are arranged in a sequence of categories consistent with the audit report guidelines provided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

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

Sincerely,

  
Elizabeth A. Mader, Chairperson

  
Karen R. Gies, Auditor

  
Jerry W. Goetz, Auditor



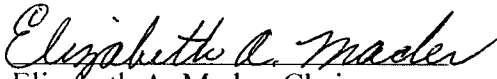
## 2010 AUDIT FINDINGS

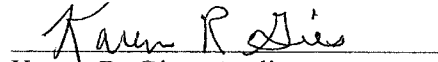
The misfiling of receipts continues to be an ongoing problem.

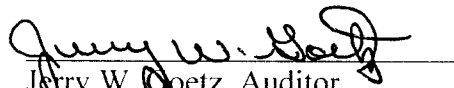
The tax collectors continue to be a concern. This year we found that all of the tax collectors did not use the new system. In order for our office to do an accurate review of these accounts, all tax collectors should be on the new system.

Due to the changing of banks with the Retirement Fund an accurate value of the account could not be determined. In prior years we were able to make a comparison of Market Value and Cost Value. This year Northwest Savings Bank could not provide us with those figures. Our suggestion is that Northwest Savings Bank, the holder of the account at this time, should be made to give us a more itemized bank statement showing the revenue details. A meeting was held with the Commissioners and the Retirement Board members to discuss what needs to be done to make this account conform to our format. The Chief Clerk has been in contact with Northwest Savings Bank to try and get this issue resolved for next years audit.

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

  
Elizabeth A. Mader, Chairperson

  
Karen R. Gies, Auditor

  
Jerry W. Coetz, Auditor