

2012
COUNTY OF ELK



AUDITORS'
SETTLEMENT

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2012

**COUNTY OF ELK
Elected Officials**

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

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

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

PROTHONOTARY AND CLERK OF COURTS
Susanne Straub Schneider

SHERIFF
Jeffrey Krieg

TREASURER
Peggy B. Schneider

DISTRICT ATTORNEY
Bradley J. Kraus

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

COUNTY CORONER
Michelle Muccio

JURY COMMISSIONERS
Joseph J. Olson
James A. McCloskey

DISTRICT JUSTICES
Mark S. Jacob
George A. King

COMMONWEALTH OF PENNSYLVANIA

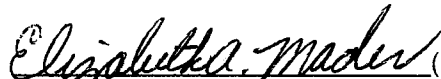
COUNTY OF ELK

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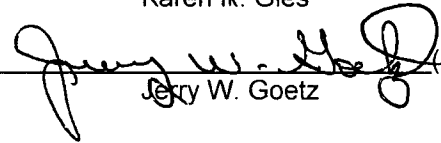
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934,) met in the Office of the Auditors at the Elk County Courthouse on the first Wednesday of January, this being the second day of January A.D., 2013, 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, 2012.

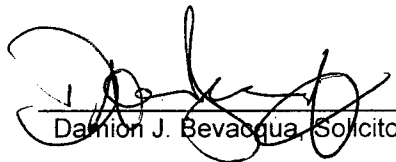
In testimony whereof, we have here unto set our hands and seal this 30th day of May 2013.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)
Elizabeth A. Mader, Chairperson

 (SEAL)
Karen R. Gies

 (SEAL)
Jerry W. Goetz


Darrion J. Bevaqua, Solicitor

2012
COUNTY OF ELK
General Fund
Ending Balance Sheet
December 31, 2012

ASSETS

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

LIABILITIES

Current Liabilities		
Accounts Payable	<u>\$549,364.82</u>	549,364.82
TOTAL LIABILITIES		\$549,364.82

UNRESERVED FUND BALANCE, December 31, 2012	<u><u>\$1,136,832.32</u></u>
--	------------------------------

2012 COUNTY OF ELK General Fund Revenues

COUNTY NATIONAL BANK Cash Management Checking 2279347

BALANCE, December 31, 2011 1,136,832.32

REVENUES

TAXES

Real Estate			
311000	Current	\$6,250,712.78	
311100	Previous	1,430.97	
311200	Prior	7,639.28	6,259,783.03
Per Capita			
312000	Current	\$92,366.00	
312100	Previous	4,526.01	
312200	Prior	203.50	97,095.51
Tax Claim			
313000	Delinquent Real Estate	\$518,515.52	518,515.52
TOTAL TAXES			\$6,875,394.06

INTERGOVERNMENTAL REVENUES

331500	Federal Payments in Lieu of Taxes		
	5200 Federal Payments in Lieu of Taxes	\$0.00	\$0.00
332200	State Operating Grants		
	05401 Pa. Department of Agriculture	4,808.84	
	05402 Probation and Parole	78,034.25	
	05404 Admin. and Operation of Courts	60,460.76	
	05406 Pa. Emergency Mgt. Agency	44,881.00	
	05411 Intermediate Punishment Grant	-	
	05421 Victims Juvenile Off Hours Program	5,404.22	
	05428 SSN Act Public Law 106-	3,200.00	
	05429 Grant -Juv Inhancement Account AB	2,653.82	
	05430 State Reimbursement of District Attorn	148,993.80	
	05516 Grants	0.00	
	05517 Vital Statistics Improvement	2,853.17	
	06355 Reimb.of Exp./Prior Yrs.	50.59	
			351,340.45

**2012
COUNTY OF ELK
General Fund
Revenues (Continued)**

REVENUES (Continued from Page 2)

INTERGOVERNMENTAL REVENUES (Continued)

332400	State Entitlements		
	05301 State Equalization Tax	119.20	119.20
332500	State Payments in Lieu of Taxes		
	5302 DEP/State and National Forest	61,623.67	
	05303 State Game Lands	189,258.65	
	05305 Public Utility Realty Tax	10,064.57	260,946.89

TOTAL INTERGOVERNMENTAL REVENUES

\$612,406.54

CHARGES FOR SERVICES

340000	General Government--All Others		
	05599 Hotel Tax Admin Costs	\$2,065.16	
	05600 Treasurer's Office	26,121.18	
	05602 Election/Lables & Tape	100.00	
	05603 Voter Registration by Mail/Reimb.	0.00	
	05604 Elections Military Ballots	44.40	
	05605 Election Filing Fees	0.00	
	05606 Street Listings	0.00	
	05610 Register and Recorder	181,593.26	
	05612 Notary Fees	2,154.50	
	05670 Tax Claim Costs/Deeds/Posting	347,428.20	
	05675 Tax Claim Personal Services	0.00	
	05680 Tax Claim 5% Commission	438.10	
	05685 Tax Claim Sheriff Service	-	
	05689 Assessment Off(GIS Netwk Info)	-	
	05690 Assessment Office--Maps, etc.	11,345.40	
	05691 Reimb--Assessment Tax Rolls	0.00	
	05694 Assessment-Platt Books	666.01	
	05710 Reimburse CDBG Coordinator	10,000.00	
	05711 Reimbursement--Recycling Coordinator Admin Fees	15,710.36	
	05712 CDBG/Admin Fees	51,931.91	
	05713 CED-Planning Reimbursement	0.00	
	05730 Reimbursement--Summer PHEAA	23,174.18	
	05762 Affordable Housing Administrative Fee	4,311.45	
	05764 Reimbursement--Team PA Contract	5,607.96	
	05766 Housing Rehab-Administrative Fees	0.00	
	05769 Econ Housing/OHS Consulting	3,605.00	
	05775 Planning Orthophotos	27.50	
	05776 Planning Subdivision Reimbursement	629.00	
	05777 Creamation	5,500.30	
	05778 Reimburse Records Storage Coordinator	15,124.56	
	05780 Assessment	94,810.00	802,388.43
342000	General Government--Judicial		
	06000 Prothonotary Office	\$62,800.85	
	06001 Sheriff	72,897.61	
	06020 District Justice--King	44,004.50	
	06030 District Justice--Jacob	48,009.66	
	06080 Probation and Parole	142,811.69	
	06081 IPP Costs	0.00	
	06082 Forensic IPP Program Pyt	73,544.19	
	06090 Out of County Housing	43,550.00	
	06190 Cameron County Reimb/IPP Exp.	29,104.56	
	06195 Judge Imposed Fines	1,960.16	518,683.22
344000	Public Safety		
	00060 Salary Reimbursement 911 Dispatchers	\$357,941.05	
	06110 Emergency Mgmt. & Comm	0.00	
	06295 Contributions/Donations	0.00	357,941.05

TOTAL CHARGES FOR SERVICES

\$1,679,012.70

**2012
COUNTY OF ELK
General Fund
Revenues (Continued)**

REVENUES (Continued)

MISCELLANEOUS REVENUES

361000	Interest Earned		
	06170 General Fund--Checking	\$9,022.51	
	06171 Tax Claim Bureau		
	06175 Interest/Inv Mgmt	0.00	9,022.51
		<hr/>	
367000	Contributions & Donations-Private		
	6290 Sundries	\$0.00	
	6295 Contributions/Donations		
	TOTAL CONTRIBUTIONS - PRIVATE		0.00
362000	Rents and Royalties		
	06180 BFI Landfill--Superior Waste	\$253,223.20	253,223.20
		<hr/>	
369000	Other Miscellaneous Revenues		
	06230 County Refunds		
	06270 PMA Insurance Reimbursement	\$0.00	
	06275 Insurance Embezzlement Claim	\$0.00	
	06280 Property Insurance Reimbursement	1,935.00	
	06290 Sundries	5,166.36	
	06335 Court Settlement	0.00	
	06355 Reimb. Of Exp./Prior Years	118.50	
	06356 Reimb of Exp/Current Yr	0.00	
	06374 PCORP Dividends	17,227.00	
	06375 Reimbursement-Trustee Fees	0.00	
	54022 Blackfly Suppression Program	1,067.57	
	54029 West Nile Virus Program	6,000.00	31,514.43
		<hr/>	<hr/>
	TOTAL MISCELLANEOUS REVENUES		\$293,760.14

OTHER FINANCING SOURCES

391000	6310 Sale of Co. Supplies/Equipment	\$0.00	
	TOTAL PROCEEDS OF GEN FXD ASSETS		0.00
392000	Interfund Operating Transfers		
	06320 Dro Costs Reimbursed	\$82,121.44	
	06340 C&Y Costs Reimbursed	281,350.63	
	06350 Reimb Supervision Fee	26,949.99	
	06369 Reimbursement Conservation District	100,807.26	
	06380 Transfer from or to other funds		
	41015 Misc-Transfer of County Funds		491,229.32
		<hr/>	<hr/>
	TOTAL OTHER FINANCING SOURCES		\$491,229.32
	TOTAL REVENUES AND OTHER FINANCING SOURCES		<hr/> \$9,951,802.76
	TOTAL REVENUES AND BALANCE		<hr/> <hr/> \$11,088,635.08

**2012
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES

GENERAL GOVERNMENT

401001	Commissioners			
10001	Salaries		\$151,784.10	
10002	Personal Services		36,371.81	
20000	Supplies		2,810.08	
30000	Other Services		25.00	
32000	Contracted Services		38,600.00	
34000	Communications		6,007.78	
36000	Transportation		4,795.97	
40000	Union Representation		260.00	
41000	Miscellaneous		10,000.54	
				\$250,655.28
401101	Chief Clerk			
10001	Salaries		\$37,806.86	
10002	Personal Services		4,941.05	
20002	Supplies		274.96	
30000	Other Services & Charges		3,286.50	
34000	Communications		196.85	
36000	Transportation		447.75	
41000	Miscellaneous		875.00	
				\$47,828.97
401201	Registration			
10001	Salaries		\$57,060.14	
10002	Personal Services		11,998.84	
20000	Supplies		2,126.99	
34000	Communications		4,735.51	
36000	Transportation		1,666.37	
40009	Union Representation		260.00	
41000	Miscellaneous		658.75	
70022	Misc/Posts-Pre Emp Physicals		0.00	
				\$78,506.60
401202	Elections			
20000	Supplies		\$25,745.04	
20005	Purchase of Equipment		1,604.25	
31000	Professional Services		32,341.11	
32000	Contracted Services		11,942.85	
34000	Communications		2,435.20	
38000	Occupancy		2,210.00	
				\$76,278.45
401302	County Network			
20002	Supplies/Office		\$0.00	
20005	Purchase of Equipment		5,098.42	
32000	Contracted Services		23,180.65	
34000	Communications		35.76	
				\$28,314.83

\$481,584.13

2012
COUNTY OF ELK
General Fund
Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401303	Auditors			
	10001	Salaries	\$41,324.10	
	10002	Personal Services	4,241.15	
	20000	Supplies	81.86	
	31000	Professional Services	1,000.00	
	34000	Communications	1,322.45	
	36000	Transportation	4,735.85	
	41000	Miscellaneous	530.00	\$53,235.41
401306	Assessment			
	10001	Salaries	\$193,615.69	
	10002	Personal Services	64,066.56	
	20000	Supplies	2,757.85	
	20005	Purchase of Equipment	6,872.61	
	31000	Professional Services	50.00	
	32000	Contracted Services	49,410.55	
	34000	Communications	2,231.20	
	36000	Transportation	3,943.16	
	40000	Union Representation	260.00	
	41002	Misc-Assoc. Dues/Exps	325.00	
	41003	Tax Bills and Postage	(57,341.16)	
	41007	Misc-Training/Registration	2,465.00	
	70006	Consultant Clean and Green	3,122.58	\$271,779.04
401307	Tax Collectors			
	10001	Commissions--Tax Collectors	\$151,608.12	
	10002	Personal Services	11,598.03	
	20000	Supplies	0.00	
	34000	Communications	4,015.45	
	40001	Insur-Bond Premium	0.00	
	42001	Share Cost--Tax Collector	36,414.72	\$203,636.32
401308	Tax Claim Bureau			
	10001	Salaries	\$22,575.31	
	10002	Personal Services	5,786.12	
	20000	Supplies	509.92	
	31000	Prof-Service Solicitors	2,250.00	
	32000	Contracted Services	0.00	
	34000	Communications	53,734.32	
	36000	Transportation	1,017.65	
	41000	Miscellaneous	6,091.96	
	70022	Misc/Post-Pre Emp Physical	0.00	\$91,965.28

620,616.05

2012
COUNTY OF ELK
General Fund
Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401309	Treasurer			
	10001	Salaries	\$104,868.17	
	10002	Personal Services	32,467.06	
	20000	Supplies	759.36	
	20005	Purchase of Equipment	323.59	
	31000	Professional Services	1,800.00	
	32000	Contracted Services	2,544.15	
	34000	Communications	2,517.53	
	36000	Transportation	159.68	
	40000	Insurance/Union Representation	438.75	
	41000	Miscellaneous	2,100.00	\$147,978.29
401402	Purchasing			
	20000	Supplies	\$6,046.09	\$6,046.09
401501	Solicitor			
	10001	Salaries	\$18,604.56	
	10002	Personal Services	1,681.81	
	20002	Supplies	1,600.00	
	34000	Communications	0.00	
	36000	Transportation	1,175.47	
	41000	Miscellaneous	0.00	\$23,061.84
401502	Public Defender			
	30000	Other Services & Charges	0.00	
	31000	Professional Services	\$93,069.86	
	32000	Contracted Services	67,974.51	
	41000	Miscellaneous	500.00	\$161,544.37
401503	Recorder of Deeds			
	10001	Salaries	\$101,008.70	
	10002	Personal Services	27,638.82	
	20000	Supplies	634.64	
	31000	Professional Services	800.00	
	32000	Contracted Services	9,134.49	
	34000	Communications	820.33	
	36000	Transportation	526.11	
	40000	Insurance	552.50	
	41000	Miscellaneous	840.00	\$141,955.59

\$480,586.18

2012
COUNTY OF ELK
General Fund

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401504	PHEAA Summer Interns			
10001	Salaries	\$25,066.89		
10002	Personal Services	1,917.62		
10007	Personal Serv-W/C	117.92		\$27,102.43
401505	Record Storage			
10001	Salaries	\$24,531.63		
10002	Personal Services	5,946.71		
20000	Supplies	13.78		
32000	Cont Serv-Consulting	300.00		
34000	Communications	24.00		
36000	Transportation	139.27		
41000	Miscellaneous			\$30,955.39
401701	Planning			
10001	Salaries	\$57,554.28		
10002	Personal Services	28,004.02		
20000	Supplies	450.81		
34000	Communications	311.64		
36000	Transportation	684.04		
40000	Union Representation	260.00		
41000	Miscellaneous	617.00		
70000	Misc/Post-Pre Emp Physicals	0.00		\$87,881.79
401702	Data Processing			
10001	Salaries	\$54,958.26		
10002	Personal Services	22,471.91		
20000	Supplies	142.99		
32000	Cont-Serv-Equipment	1,679.80		
34000	Communications	1,158.50		\$80,411.46
401703	CDBG Coordinator			
10001	Salaries	\$30,812.62		
10002	Personal Services	14,155.90		
20000	Supplies	740.42		
34000	Communications	1,672.23		
36000	Transportation	94.78		
40000	Union Representation	260.00		
41000	Miscellaneous	115.00		\$47,850.95
401704	Courthouse			
10001	Salaries	\$91,749.63		
10002	Personal Services	43,292.90		
20000	Supplies	4,010.22		
20005	Purchase of Equipment	1,182.06		
20070	Maint/Protective Gear	169.95		
31000	Professional Services	2,670.13		
32000	Contracted Services	7,474.54		
34000	Communications	12.25		
36000	Transportation	1,539.41		
38000	Occupancy	27,379.16		
40000	Union Representation	260.00		
70000	Misc/Post-Pre Emp Physicals	70.00		\$179,810.25

\$454,012.27

**2012
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401705	Courthouse Annex				
	20000	Supplies	\$3,319.96		
	20005	Purchase of Equipment	351.88		
	32000	Contracted Services	7,903.56		
	34000	Communications	18.00		
	36000	Transportation	0.00		
	38000	Utilities	<u>30,986.78</u>	\$42,580.18	
401706	Central Telephone				
	10001	Salaries	\$23,319.92		
	10002	Personal Services	6,125.85		
	34000	Communications	<u>21,831.67</u>	\$51,277.44	
401707	Postage, Maintenance & Agreements				
	20000	Supplies	\$817.44		
	20005	Purchase of Equipment	0.00		
	32000	Contracted Services	5,969.94		
	34005	Comm-Postage	<u>73.21</u>	\$6,860.59	
401708	Housing/ Economic Development				
	10001	Salaries	\$30,812.62		
	10002	Personal Services	6,593.38		
	20000	Supplies	333.21		
	20005	Purchase of Equipment	0.00		
	34000	Communications	316.77		
	36000	Transportation	278.11		
	40000	Union Representation	260.00		
	41000	Miscellaneous	<u>115.00</u>	\$38,709.09	
401709	IT/GIS				
	10001	Salaries	\$35,588.80		
	10002	Personal Services	14,585.85		
	20000	Supplies	220.77		
	20005	Purchase of Equipment	344.99		
	32000	Contracted Services	16,400.00		
	34000	Communications	107.53		
	36000	Transportation	365.75		
	41000	Miscellaneous	<u>305.00</u>	\$67,918.69	
401710	Economic Comm Development				
	10001	Salaries	\$30,812.66		
	10002	Personal Services	14,243.88		
	20000	Supplies	162.85		
	34000	Communications	144.40		
	36000	Transportation	117.67		
	41000	Training/Registration	25.00		
	42000	Donations/Pass Thru	<u>(396.92)</u>	\$45,109.54	
				\$252,455.53	
	TOTAL GENERAL GOVERNMENT			\$2,289,254.16	

2012
COUNTY OF ELK
General Fund
Expenditures

JUDICIAL GOVERNMENT

418400	Judge				
	10000	Salaries/Personal Services	\$83,477.64		
	20000	Supplies & Purchase of Equip	2,047.58		
	30000	Services	48,976.76		
	41000	Miscellaneous	13,883.23		
	70022	Physicals	0.00		
					\$148,385.21
418410	Intermediate Punishment				
	10000	Salaries/ Personal Services	\$97,822.57		
	20000	Supplies	256.42		
	30000	Services	5,019.31		
	70022	Misc/Post-Pre Employee Physicals	0.00		
					\$103,098.30
418411	IPP Forensic				
	10000	Salaries & Personal Services	\$0.00		
	20000	Supplies	0.00		
	34002	Comm-Telephone	267.53		
	36002	Trans-Travel	0.00		
	41112	Grant Reimb	0.00		
	70022	Misc/Post-Pre Emp Physicals	0.00		
					\$267.53
418601	District Justice King				
	10000	Salaries & Personal Services	\$69,132.67		
	20000	Supplies	3,961.83		
	20005	Purchase of Equipment	0.00		
	32000	Contracted Services	2,720.95		
	34000	Communications	10,247.05		
	36000	Trans-Lodging	27.60		
	38000	Occupancy	11,550.00		
	40000	Insurance Bond Premium	0.00		
					\$97,640.10
418602	District Justice Jacob				
	10000	Salaries & Personal Services	\$95,611.28		
	20000	Supplies	8,379.35		
	20005	Purchase of Equipment	706.90		
	32000	Contracted Services	4,232.88		
	34000	Communications	15,486.76		
	36000	Transportation	23.00		
	38000	Occupancy	17,337.00		
	41000	Miscellaneous Security	383.43		
	70022	Misc/Post-Pre Emp Physicals	0.00		
					\$142,160.60
418800	Law Library				
	20000	Supplies	\$31,279.27		
	31000	Professional Services	775.50		
					\$32,054.77
					\$523,606.51

**2012
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418920	Jury Commissioners			
	10001	Salaries	\$16,634.95	
	10002	Personal Services	1,637.21	
	20000	Supplies	0.00	
	34000	Communications	2,363.34	
	36000	Transportation	0.00	
	41000	Miscellaneous	<u>500.00</u>	\$21,135.50
418930	Coroner			
	10001	Salaries	\$26,821.34	
	10002	Personal Services	11,768.93	
	20002	Supplies	427.10	
	31000	Professional Services	24,965.94	
	34000	Communications	11.40	
	36000	Transportation	5,763.24	
	38000	Occupancy	135.48	
	41000	Miscellaneous	<u>5,714.30</u>	\$75,607.73
418940	District Attorney			
	10001	Salaries	\$203,048.30	
	10002	Personal Services	32,076.18	
	20000	Supplies	4,230.63	
	32000	Contracted Services	11,640.45	
	34000	Communications	1,045.56	
	36000	Transportation	320.00	
	40000	Union Representation	812.50	
	41000	Miscellaneous	<u>7,364.04</u>	\$260,537.66
418950	Prothonotary			
	10001	Salaries	\$121,500.77	
	10002	Personal Services	27,075.08	
	20000	Supplies	2,396.38	
	31000	Professional Services	1,275.00	
	32000	Contracted Services	13,649.88	
	34000	Communications	2,110.54	
	36000	Transportation	732.40	
	40000	Union Representation	812.50	
	41000	Miscellaneous	500.00	
	70000	Misc/Post-Pre Emp. Physical	<u>70.00</u>	\$170,122.55
418960	Register of Wills			
	10001	Salaries	\$37,819.60	
	10002	Personal Services	4,903.88	
	20000	Supplies	1,552.28	
	20005	Purchase of Equipment	525.81	
	31000	Professional Services	800.00	
	32000	Contracted Services	0.00	
	34000	Communications	3,100.51	
	36000	Transportation	133.40	
	40000	Union Representation	260.00	
	41000	Miscellaneous	<u>1,412.44</u>	\$50,507.92

\$577,911.36

**2012
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418970	Sheriff			
	10001	Salaries	\$237,066.17	
	10002	Personal Services	76,491.11	
	20000	Supplies	3,370.86	
	20005	Purchase of Equipment	61.02	
	31000	Professional Services	2,080.00	
	32000	Contracted Services	275.00	
	34000	Communications	2,822.60	
	36000	Transportation	17,323.36	
	40000	Union Representation	812.50	
	41000	Miscellaneous	2,259.72	
	52000	Community Programs	569.70	
	70022	Pre-employment Physicals	380.00	\$343,512.04
418980	Arbitrators			
	31000	Professional Services	\$2,800.00	\$2,800.00
418990	MH/MR Referee			
	10001	Salaries	\$11,874.98	
	10002	Personal Services	1,135.54	
	31000	Professional Services	810.00	\$360,132.56
				\$13,820.52
				\$1,461,650.43

TOTAL JUDICIAL GOVERNMENT

PUBLIC SAFETY

423200	Jail			
	10001	Salaries	\$1,391,307.44	
	10002	Personal Services	459,615.43	
	20000	Supplies	16,024.62	
	20003	Repairs of Equipment	22,942.97	
	20007	Groceries	145,096.53	
	20009	Prescriptions	60,208.51	
	30000	Other Services & Charges	352.00	
	31000	Prof-Services	0.00	
	32000	Contracted Services	145,288.85	
	32031	Non County Institutions	24,290.00	
	34000	Communications	1,906.83	
	36000	Transportation	1,701.16	
	38000	Occ-Utilities	54,127.97	
	40009	Union Representation	3,250.00	
	41007	Training	2,236.00	
	70022	Pre-employment Physicals	450.00	\$2,328,798.31

2012 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

423300	Juvenile Probation			
	10000	Salaries & Personal Services	\$245,102.88	
	34007	Comm-Xeroxing	0.00	
	36001	Trans-Travel	0.00	
	41000	Training	2,641.92	
	70000	Juvenile Enhancement Account	<u>12,415.28</u>	\$260,160.08
423400	Warden			
	10000	Salaries & Personal Services	\$196,963.37	
	20000	Supplies	433.45	
	20005	Purchase of Equipment	0.00	
	34000	Communications	1,621.39	
	36000	Transportation	146.09	
	41000	Miscellaneous	<u>1,220.00</u>	\$200,384.30
423600	Probation and Parole			
	10000	Salaries & Personal Services	\$213,217.70	
	20000	Supplies	1,821.84	
	20005	Purchase of Equipment	0.00	
	31000	Professional Services	0.00	
	34000	Communications	3,936.29	
	36000	Transportation	0.00	
	40005	Insurance	310.00	
	41000	Miscellaneous	983.96	
	70000	Juvenile Ehan Acc	<u>0.00</u>	\$220,269.79
424000	Weights & Measures			
	10000	Salaries & Personal Services	\$0.00	
	20000	Supplies	0.00	
	36000	Transportation	0.00	
	41000	Miscellaneous	<u>0.00</u>	\$0.00
				\$680,814.17

2012 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

429300	Communications			
10001	Salaries	\$513,761.91		
10002	Personal Services	156,098.62		
20000	Supplies	0.00		
36001	Trans-Travel	0.00		
38000	Occupancy	41,167.19		
40000	Union Representation	390.00		
70022	Misc/ Physicals	30.00		
				\$711,447.72
429400	EMA			
10001	Salaries	\$69,958.18		
10002	Personal Services	25,417.65		
20000	Supplies	7,784.74		
32000	Contracted Services	13,500.00		
34000	Communications	5,302.03		
36000	Transportation	650.98		
40000	Union Representation	260.00		
41000	Miscellaneous	223.00		
70022	Misc/Post-Pre Emp Physicals	80.00		
				\$123,176.58
	TOTAL PUBLIC SAFETY			\$3,844,236.78

PUBLIC WORKS

432300	Recycling 101			
10001	Salaries	\$55,518.46		
10002	Personal Services	11,284.50		
20000	Supplies	323.10		
30000	Other Services and Charges	1,212.25		
34000	Communications	580.80		
36000	Transportation	62.26		
41000	Miscellaneous	125.00		
70000	Misc/Post-Pre Emp Physicals	80.00		
				\$69,186.37
432400	Environmental Programs			
30001	West Nile Contract Services	\$0.00		
34000	Communications	28.70		
				\$28.70
	TOTAL PUBLIC WORKS			\$69,215.07

2012
COUNTY OF ELK
General Fund
Expenditures

EXPENDITURES(Continued)

HUMAN SERVICES

441000	Veterans' Affairs			
	10001	Salaries	\$51,639.12	
	10002	Personal Services	25,666.99	
	20000	Supplies	245.06	
	20005	Purchase of Equipment	57.50	
	20010	Flags and Markers	8,150.50	
	32009	Headstones	7,202.68	
	34000	Communications	1,186.58	
	36000	Transportation	1,159.92	
	38004	DAV-Misc Expenses	0.00	
	40000	Union Representation	260.00	
	41000	Miscellaneous	430.00	
	41011	Veterans' Burials	8,860.00	
	50000	Contribution--Memorial Day	700.00	\$105,558.35
443000	DAV			
	34000	Communications	\$0.00	\$0.00
		TOTAL HUMAN SERVICES		\$105,558.35

CONSERVATION AND DEVELOPMENT

467000	Penn State Extension Office			
	20000	Supplies	\$0.00	
	34000	Communications	349.90	\$349.90
468000	Conservation			
	20000	Supplies	\$23.77	
	34000	Communications	1,169.92	\$1,193.69
		TOTAL CONSERVATION AND DEVELOPMENT		\$1,543.59

DEBT SERVICE

475000	Miscellaneous Expenditures			
	6275	Insurance Embezzlement	\$0.00	
	32000	Other Services & Charges	93.75	
	32020	Bank Fees	142.79	
	32024	Agent Fees--Retirement	359,661.15	
	32025	Agent Fees--BFI Trust	8,037.36	
	41000	Miscellaneous	0.00	\$367,935.05
479000	TAN			
	54005	Interest on Loan	\$6,151.29	\$6,151.29
		TOTAL DEBT SERVICE		\$374,086.34

**2012
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES(Continued)

MISCELLANEOUS

481003	Appropriations--Contributions			
40003	Insur-Liability	\$0.00		
50002	Cameron/Elk/McKean--Mental Health /Mental Retardation	149,730.00		
50003	Office of Human Services	36,637.00		
50004	Historical Society	6,000.00		
50006	Area Transportation Authority	83,909.00		
50007	Conservation	24,500.00		
50009	Drug & Alcohol	7,940.00		
50011	Elk Co. Agricultural.Extension	36,961.00		
50012	Elk County Fair	3,000.00		
50014	N.C.P.R.P. & D.C.	4,472.44		
50016	Headwaters	1,250.00		
50018	St. Marys Airport	10,000.00		
50023	Contrib-PMI North Central	0.00		
50024	PA Wilds Support	1,000.00	\$365,399.44	
481003	Appropriations--Grants			
52001	Grants-Commodities	\$25,070.65		
52002	Council of the Arts	12,500.00		
52008	Grants PCCD/Craft Project	72,525.13	\$110,095.78	
481003	Appropriations--Subsidies			
54001	Domestic Relations Office Freeze	\$157,070.00		
54002	Children and Youth County Match	326,635.43		
54022	Blackfly Program	0.00		
54025	Elk County Humaine Society	500.00		
54028	Success by 6 Program	0.00		849,604.87
54031	Greenway-Open Space Netwk Prog	0.00		
54032	Junior Achievement	0.00	\$484,205.43	
484000	Workman's Compensation Contribution			
41026	Adjustments	(\$101,031.33)	(\$101,031.33)	(101,031.33)
485000	Unemployment Compensation			
41028	Misc/Sui Adjustment	(\$1,365.44)	(\$1,365.44)	(1,365.44)
487000	Insurance			
40000	Liability,Workmens Comp,BlueCross Vision,and Dental (Net)	\$172,681.09		
40011	Insurance-Pcomp Assessment	0.00		
40014	Insurance-Flex Plan Admin.	2,449.60		
40029	HRA Debit	118,321.67		
41000	Adjustments	(24,748.63)		
70017	COBRA Administration	0.00	\$268,703.73	\$268,703.73

2012 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS(Continued)

489000	Miscellaneous Expenditures			
	42003 Evaluations	\$0.00		
	41050 Misc Exp'Pr.Yr/Outstanding Ck	\$0.00		
	42010 Sales Tax	(19.16)	(\$19.16)	
489900	Misc Expenditures			
	10000 Personal Service -Insurance	900.00		
	6367 Post Closure-SW Enforcement Officer	34,574.02		
	6369 Reimb. Conservation District	0.00		
	41039 Bank Fees	125.98		
	41041 Misc/due to C & Y	0.00		
	41048 Escheated checks	978.41		
	70000 Miscellaneous Pre Employee	(310.00)	\$36,268.41	\$36,249.25
	TOTAL MISCELLANEOUS			\$1,162,256.86

OTHER FINANCING USES

492000	Interfund Operating Transfers			
	41015 Misc-Transfer of Co. Funds	0.00		
	41112 Grant Reimbursement	0.00		
	06380 Transfer From/To Other Funds	381,137.58	381,137.58	
494000	Refunds--Prior Years			
	41012 Misc-Prior year expenditures	(334.52)		
	41015 Miscellaneous transfer Co. Funds	30,725.12	30,390.60	
495000	Refunds--Current Year			
	41016 Property Tax Refunds per Appeal	522.19		
	41021 Misc/overpayment	0.00	522.19	
		522.19		
496000	Unemployment			
	41022 Misc	\$0.00	0.00	
	TOTAL OTHER FINANCING USES		\$412,050.37	

TOTAL EXPENDITURES AND OTHER FINANCING USES	\$9,719,851.95
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BALANCE, December 31, 2012	\$1,368,783.13
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TOTAL EXPENDITURES AND BALANCE	<u>\$11,088,635.08</u>
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2012
COUNTY OF ELK
General Fund
Ending Balance Sheet

December 31, 2012

ASSETS

Cash and Investments

County National Bank		
Payroll Account	586.80	
County National Bank		
Cash Management Checking 2279347	1,485,672.91	
Cash On Hand	500.00	
Cash-Investments	<u>73.69</u>	1,486,833.40

Other Assets

Taxes and Accounts Receivable	276,492.05	
Due from Other Governments	25,529.94	
Due from Other Funds	<u>297,419.37</u>	599,441.36

TOTAL ASSETS

\$2,086,274.76

LIABILITIES

Current Liabilities

Accounts Payable	<u>717,491.63</u>	717,491.63
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TOTAL LIABILITIES

\$717,491.63

UNRESERVED FUND BALANCE, December 31, 2012

\$1,368,783.13

2012 COUNTY OF ELK General Fund Summary

BALANCE, December 31, 2011		1,136,832.32
REVENUES		
Taxes	\$6,875,394.06	
Intergovernmental Revenues	612,406.54	
Charges for Services	1,679,012.70	
Miscellaneous Revenues	293,760.14	
Other Financing Sources	<u>491,229.32</u>	
TOTAL REVENUES		<u>9,951,802.76</u>
TOTAL REVENUES AND BALANCE		<u><u>\$11,088,635.08</u></u>
EXPENDITURES		
General Government	\$2,289,254.16	
Judicial Government	1,461,650.43	
Public Safety	3,844,236.78	
Public Works	69,215.07	
Human Services	105,558.35	
Conservation and Development	1,543.59	
Debt Service	374,086.34	
Miscellaneous	1,162,256.86	
Other Financing Uses	<u>412,050.37</u>	
TOTAL EXPENDITURES		\$9,719,851.95
BALANCE, December 31, 2012		1,368,783.13
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,088,635.08</u></u>

2012
COUNTY OF ELK
Payroll Fund
CNB Checking 0081383561
CNB DIRECT DEPOIST

BALANCE, December 31, 2011	497.34	
REVENUES		
Deposits from General Fund	3,566,345.44	
TOTAL REVENUES	<u>3,566,345.44</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$3,566,842.78</u></u>
EXPENDITURES		
Net Payroll		
County National Bank	1,191,989.62	
County National Bank-Direct Deposit	2,374,355.82	
Printing Checks		
TOTAL EXPENDITURES	<u>3,566,345.44</u>	
BALANCE, December 31, 2012	497.34	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$3,566,842.78</u></u>

2012
COUNTY OF ELK
Employees' Payroll Deductions Report

GROSS PAY \$5,434,353.69

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

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

Health CAF	\$88,208.54	
Flex Plan	19,877.46	
A-Life	1,516.60	
AFLAC	6,389.70	
Dental CAF	17,041.09	
Insurance CAF	7,208.66	
Vision Plan CAF	6,492.30	146,734.35

(Portion of Gross Pay Subject to Federal Withholding)

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$58,427.78	
Retirement Compensation (Maximum 7%)	336,638.03	395,065.81

(Portion of Gross Pay Subject to Federal Withholding)

Other Payroll Deductions

Additional Life	\$1,333.09	
Disability Income Protection	1,723.62	
Retirement Payments (Over 7%)	46,054.90	
Credit Union	141,910.00	
Union Dues	35,800.25	
Wage Attachment	6,340.62	
Other Insurance	6,663.00	
Long Term Insurance	4,521.84	
General Deductions	2,523.04	
Insurance	480.00	
Child Support	6,469.88	
Special Assmt	540.00	254,360.24

Withholding Taxes

Federal Income Tax	\$547,856.30	
Federal Insurance Contributions Act	219,677.27	
Medicare	76,670.49	
State Income Tax	162,328.81	
Local Income Tax	53,041.08	
State Unemployment Insurance	3,766.90	
Local State Tax	8,507.00	1,071,847.85

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD 1,868,008.25

NET PAY \$3,566,345.44

2012
COUNTY OF ELK
Employees' Retirement Fund (Market Value)

Northwest Savings Bank 2320

Total Assets (cost value) January 1,2012 \$12,848,003.76

REVENUES

Member Contributions	\$437,692.93	
County Contribution	304,404.00	
Adjust Cost Basis		
Net Accrued Interest/Other	31,395.39	
Investment Interest	153,281.67	
Investment Dividends	216,403.13	
Miscellaneous Income	48,974.83	
		1,457,989.67

TOTAL REVENUES AND BALANCE \$14,305,993.43

EXPENDITURES

Retirement Allowances Paid	\$849,898.58
Administrative Expenses	92,496.85
Investment Expenses	0.00
Miscellaneous	460.09

TOTAL EXPENDITURES 942,855.52

Net Increase 515,134.15

Total Assets (cost value) December 31,2012 13,363,137.91

Unrealized appreciation/(depreciation) 1,747,445.66

Total Assets (market value) December 31,2012 15,110,583.57

Assets	Cost Value	Market Value
Cash and Short-term Investments	496,175.37	496,175.37
Receivables	31,395.39	31,395.39
U. S. Government Obligations	1,611,583.34	1,668,932.58
Domestic Corporate Bonds	1,744,823.28	1,852,506.97
Marketable CD'S	1,255,383.11	1,274,336.96
Domestic Common Stock	6,653,503.95	7,751,324.57
Mutual Funds	1,464,324.89	1,915,649.89
Total State and Municipal	132,085.16	146,398.42
Pending Cash of Pending Trades	(26,136.58)	(26,136.58)
 BALANCES, December 31, 2012	 \$13,363,137.91	 \$15,110,583.57
Mutual Funds	1,464,324.89	1,915,649.89
Total State and Municipal	132,085.16	146,398.42
Pending Cash of Pending Trades	(26,136.58)	(26,136.58)
 BALANCES, December 31, 2012	 \$23,157,188.80	 \$26,933,731.60

2012
COUNTY OF ELK
2010 Series B Recovery Zone Economic
DEVELOPMENT Bonds

Northwest Savings Bank 1086026539

Principal Payment for 2012	\$0.00
June Interest for 2012	60,933.75
December Interest for 2012	<u>60,933.75</u>
Total Debt Service	<u><u>121,867.50</u></u>

2012
COUNTY OF ELK
2010 Bond Paying Agent
General Obligation Bonds--Series A of 2010
Northwest Savings Bank 1086026521

Principal Payment for 2012	\$40,000.00
June Interest for 2012	32,625.00
December Interest for 2012	<u>32,325.00</u>
 Total Debt Service	 <u><u>104,950.00</u></u>

2012
 COUNTY OF ELK
 Debt Fund
 General Obligation Bonds--Series of 2003
 Northwest Savings Bank 1086007661

Balance, December 31, 2011		\$767,666.31
REVENUES		
Tax Collector Collections	\$242,942.57	
In Lieu of Taxes	696.06	
Tax Claim	378,894.39	
Interest Earned	1,552.79	
Miscellaneous Credit	<u>54,840.36</u>	
TOTAL REVENUES		<u>678,926.17</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,446,592.48</u></u>
EXPENDITURES		
Transfers to the 2003 Bond Fund Paying Agent		
Principal Payments	\$215,000.00	
Interest Payments	3,923.75	
Administration Cost 2003	500.00	
Agent Fee	1,000.00	
2010 Series A Principal	40,000.00	
2010 Series A Interest	64,950.00	
2010 Series B Interest	121,867.50	
Miscellaneous	<u>532.71</u>	
TOTAL EXPENDITURES		447,773.96
BALANCE, December 31, 2012		<u>998,818.52</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,446,592.48</u></u>

2012
COUNTY OF ELK
2003 Bond Paying Agent
General Obligation Bonds--Series of 2003
US BANK P15552006

May 11, 2012	Principal and Interest payment	\$218,923.75
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TOTAL DEBT SERVICE

\$218,923.75

2012
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>

2012
 COUNTY OF ELK
 2003 Bond Repayment History
 General Obligation Bonds--Series of 2003

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2003	\$52,362.75	\$52,362.75	\$275,000.00	\$275,000.00	\$327,362.75	\$3,220,000.00
2004	74,730.00	127,092.75	380,000.00	655,000.00	454,730.00	2,840,000.00
2005	69,980.00	197,072.75	380,000.00	1,035,000.00	449,980.00	2,460,000.00
2006	64,185.00	261,257.75	380,000.00	1,415,000.00	444,185.00	2,080,000.00
2007	56,816.25	318,074.00	385,000.00	1,800,000.00	441,816.25	1,695,000.00
2008	47,768.75	365,842.75	385,000.00	2,185,000.00	432,768.75	1,310,000.00
2009	36,935.00	402,777.75	395,000.00	2,580,000.00	431,935.00	915,000.00
2010	24,690.00	427,467.75	395,000.00	2,975,000.00	419,690.00	520,000.00
2011	13,108.75	440,576.50	305,000.00	3,280,000.00	318,108.75	215,000.00
2012	3,923.75	444,500.25	215,000.00	3,495,000.00	218,923.75	0.00

2012
 COUNTY OF ELK
 2010 Series A
 General Obligation Bond

Northwest Savings Bank 1086026521

Balance, December 31, 2011		\$371,781.72
REVENUES		
Miscellaneous Credit	9.03	
Reimbursement	117,422.00	
Proceeds from CD	1,013,390.95	
Interest Earned	1,855.88	
TOTAL REVENUES		1,132,677.86
TOTAL REVENUES AND BALANCE		\$1,504,459.58
EXPENDITURES		
Co. of Elk-Emergency 911 Acct.	\$19,103.44	
EADS Architects	37,310.50	
CBF Contracting, Inc.	31,901.00	
Hallstrom-Clark Electric, Inc.	100,094.60	
Allied Systems, Inc.	97,400.22	
Rodgers Clock Service	17,100.00	
Steger Masonry	22,650.00	
FIT Optimized Solutions	847,835.31	
Miscellaneous Expenses	1,978.90	
TOTAL EXPENDITURES		1,175,373.97
BALANCE, December 31, 2012		329,085.61
TOTAL EXPENDITURES AND BALANCE		\$1,504,459.58

2012
 COUNTY OF ELK
 2010 Series B
 Recovery Zone Bonds
 Northwest Savings Bank 1086026539

Balance, December 31, 2011		\$1,973.59
REVENUES		
Miscellaneous Credit	\$20.00	
Interest Earned	0.37	
TOTAL REVENUES	20.37	
TOTAL REVENUES AND BALANCE		\$1,993.96
EXPENDITURES		
Hallstrom-Clark Electric, Inc.	\$640.00	
Allied Systems, Inc.	659.89	
FIT Optimized Solutions	644.04	
Miscellaneous Debit	50.03	
TOTAL EXPENDITURES	1,993.96	
BALANCE, December 31, 2012		0.00
TOTAL EXPENDITURES AND BALANCE		\$1,993.96

2012
 COUNTY OF ELK
 Construction Fund

CNB 4120234

BALANCE, December 31, 2011	\$15,763.41	
REVENUES		
TOTAL REVENUES	0.00	<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$15,763.41</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2012		<u>15,763.41</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$15,763.41</u></u>

2012
COUNTY OF ELK
Affordable Housing Fund

NORTHWEST SAVINGS BANK 1086013487

BALANCE, December 31, 2011		94,719.82
REVENUES		
Affordable Housing Collections from Recorder of Deeds	28,964.00	
Reimbursement of Lien Satisfaction	0.00	
Lien Fee Reimbursement	960.00	
Interest Earned	<u>157.38</u>	
TOTAL REVENUES		30,081.38
TOTAL REVENUES AND BALANCE		<u><u>\$124,801.20</u></u>
EXPENDITURES		
Payments to Contractors	45,288.60	
Administration Fee	10,043.50	
Mastercard	0.00	
Lien Fees	<u>375.00</u>	
TOTAL EXPENDITURES		55,707.10
BALANCE, December 31, 2012		69,094.10
TOTAL EXPENDITURES AND BALANCE		<u><u>\$124,801.20</u></u>

2012
 COUNTY OF ELK
 Community Development Block Grants
 Multi-Fund Account

CNB Checking 0001584077

BALANCE, December 31, 2011	0.00	
REVENUES		
State Treasurer--Department of Community and Economic Development	295,230.87	
TOTAL REVENUES	295,230.87	
TOTAL REVENUES AND BALANCE		\$295,230.87
EXPENDITURES		
Payments to Contractors and Suppliers	233,298.36	
County of Elk General Fund	61,931.91	
TOTAL EXPENDITURES	295,230.27	
BALANCE, December 31, 2012	0.60	
TOTAL EXPENDITURES AND BALANCE		\$295,230.87

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

2012
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)

CNB Checking 0001584077

2008 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

BALANCE, December 31, 2011

REVENUES

State Treasurer--Department of Community and Economic Development	9,108.05	
TOTAL REVENUES		9,108.05

TOTAL REVENUES AND BALANCE		\$9,108.05
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EXPENDITURES

Payments to Contractors and Suppliers	9,108.05	
TOTAL EXPENDITURES		9,108.05

BALANCE, December 31, 2012		0.00
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TOTAL EXPENDITURES AND BALANCE		9,108.05
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NOTE: The 2008 Community Development Block Grant had originally been funded by an authorized amount of \$102,319.00
Remaining Authorized 2008 Entitlement Community Development Block Grant Funds are 0.00

2009 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

Balance, December 31, 2011

REVENUES

State Treasurer-Department of Community and Economic Development	57,938.76	
TOTAL REVENUES		57,938.76

TOTAL REVENUES AND BALANCE		\$57,938.76
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EXPENDITURES

Payments to Contractors and Suppliers	57,938.76	
TOTAL EXPENDITURES		57,938.76

BALANCE, December 31, 2012		0.00
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TOTAL EXPENDITURES AND BALANCE		\$57,938.76
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NOTE: The 2009 Community Development Block Grant had originally been funded by an authorized amount of \$233,413.00
Remaining Authorized 2012 Entitlement Community Development Block Grant Funds are \$0.00

2012
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)
 CNB Checking 0001584077

2010 Allotment Competitive			
REVENUES			
State Treasurer (Comm of PA)	185,769.27		
TOTAL REVENUES		<u>185,769.27</u>	
TOTAL REVENUES AND BALANCE			\$185,769.27
EXPENDITURES			
Payments to Contractors and Suppliers	161,673.48		
County of Elk	24,095.79		
TOTAL EXPENDITURES		185,769.27	
BALANCE, December 31, 2012		<u>0.00</u>	
TOTAL EXPENDITURES AND BALANCE			\$185,769.27

NOTE: The 2010 Community Block Grant Competitive had originally been funded by an authorized amount of \$500,000.00
 Remaining Authorized 2010 Allotment Competitive Development Block Grant Funds are \$185,093.44

2010 Entitlement Community Development Block Grant			
REVENUES			
State Treasurer-Department of Community and Economic Development	28,633.34		
TOTAL REVENUES AND BALANCE			\$28,633.34
EXPENDITURES			
Payments to Contractors and Suppliers	28,632.74		
TOTAL EXPENDITURES		28,632.74	
BALANCE, December 31, 2012		<u>0.60</u>	
TOTAL EXPENDITURES AND BALANCE			\$28,633.34

NOTE: The 2010 Community Block Grant had originally been funded by an authorized amount of \$241,814.00
 Remaining Authorized 2012 Entitlement Community Development Block Grant Funds is \$.60

2012
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Concluded)

CNB Checking 0001584077

2011 Entitlement Community Development Block Grant

Balance December 31, 2011

REVENUES

State Treasurer-Department of Community
and Economic Development

13,781.45

TOTAL REVENUES

13,781.45

TOTAL REVENUES AND BALANCE

\$13,781.45

EXPENDITURES

Payments to Contractors and Suppliers

13,781.45

TOTAL EXPENDITURES

13,781.45

Balance December 31, 2012

0.00

TOTAL EXPENDITURES AND BALANCE

\$13,781.45

NOTE: The 2011 Community Block Grant had originally been funded by an authorized amount of \$224,261.00
Remaining Authorized Entitlement Community Development Block Grant Funds are 0.00

2012
COUNTY OF ELK
Communities That Care

PNC Bank 63-5146-9406
CNB 4120226

BALANCE, December 31, 2011	\$105.80	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u>\$105.80</u>
EXPENDITURES		
Service Charge at PNC		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2012	<u>105.80</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$105.80</u>

2012
COUNTY OF ELK
Election Fund
First Commonwealth 7110-129396

BALANCE, December 31, 2011		\$8,347.92
REVENUES		
Transfer from Hava	18,301.89	
Interest Earned	<u>7.70</u>	
TOTAL REVENUES		<u>\$18,309.59</u>
TOTAL REVENUES AND BALANCE		<u><u>\$26,657.51</u></u>
EXPENDITURES		
ES&S	21,323.92	
TOTAL EXPENDITURES		21,323.92
BALANCE, December 31, 2012		<u>\$5,333.59</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$26,657.51</u></u>

2012
COUNTY OF ELK
Family Service System Reform
CNB Cash Management Checking 0086755748

BALANCE, December 31, 2011	11,518.38	
REVENUES		
Interest Earned	11.55	
TOTAL REVENUES	<u>11.55</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$11,529.93</u></u>
EXPENDITURES		
Client Services	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2012	<u>11,529.93</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,529.93</u></u>

2012
COUNTY OF ELK
Federal Social Services
CNB Checking 0089263930

BALANCE, December 31, 2011		\$3,015.78
REVENUES		
State Treasurer--Department of Public Welfare Homeless Assistance Program	28,259.00	
TOTAL REVENUES		<u>28,259.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$31,274.78</u></u>
EXPENDITURES		
CAPSEA	31,093.00	
TOTAL EXPENDITURES		31,093.00
BALANCE, December 31, 2012		<u>181.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$31,274.78</u></u>

2012
COUNTY OF ELK
Human Services
CNB Now Checking 0088012080

BALANCE, December 31, 2011		\$6,423.39
REVENUES		
State Treasurer--Department of Public Welfare	49,998.00	
Interest Earned	13.11	
TOTAL REVENUES		<u>50,011.11</u>
TOTAL REVENUES AND BALANCE		<u><u>\$56,434.50</u></u>
EXPENDITURES		
North Central Office--Human Services	49,998.00	
TOTAL EXPENDITURES		49,998.00
BALANCE, December 31, 2012		<u>6,436.50</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$56,434.50</u></u>

2012
COUNTY OF ELK
Multiple Housing Access

FIRST COMMONWEALTH BANK Combined Checking and Savings 0927-547233

BALANCE, December 31, 2011		\$7.08
REVENUES		
State Treasurer--Department of Community and Economic Development	31,496.96	
Interest	0.44	
TOTAL REVENUES		31,497.40
TOTAL REVENUES AND BALANCE		\$31,504.48
EXPENDITURES		
Capital Construction--Accessibility Projects	31,496.96	
TOTAL EXPENDITURES		31,496.96
BALANCE, December 31, 2012		7.52
TOTAL EXPENDITURES AND BALANCE		\$31,504.48

2012
COUNTY OF ELK
Transportation

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

BALANCE, December 31, 2011		\$881.47
REVENUES		
State Treasurer--Department of Public Welfare	1,230,264.00	
Interest Earned	255.13	
TOTAL REVENUES		<u>1,230,519.13</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,231,400.60</u></u>
EXPENDITURES		
Area Transportation Authority	1,231,145.47	
Misc Debit Service Charge	40.00	
TOTAL EXPENDITURES		1,231,185.47
BALANCE, December 31, 2012		<u>215.13</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,231,400.60</u></u>

2012
COUNTY OF ELK
Children and Youth Special Account

PNC Bank 6351167432

BALANCE, December 31, 2011		374,721.31
REVENUES		
State Treasurer--Federal Title XX	43,512.00	
State Treasurer--Federal Title IV-E	264,235.89	
State Treasurer--Act 148	924,845.00	
State Treasurer--Title IV-B	27,559.00	
Independent Living Special Grant	17,963.00	
County of Elk Share	235,347.75	
TANF Monies	25,920.00	
Program Income (Maintenance)	23,968.93	
Evidence Based Grant	6,542.00	
Inform Technology Grant	27,901.28	
Miscellaneous	30,954.15	
Medicaid	1,108.06	
Interest Earned	936.93	
Integrated Children Service Plan	<u>23,504.83</u>	
TOTAL REVENUES		1,654,298.82
TOTAL REVENUES AND BALANCE		<u><u>\$2,029,020.13</u></u>
EXPENDITURES		
County Reimbursement for Wages and Benefits	700,919.18	
Purchased Client Services	638,894.89	
Adoptive Assistance	61,980.19	
Major Purchases	24,258.19	
Program Services Consultation	56,030.33	
Communications	14,512.24	
Travel Expenses	20,201.67	
Office Equipment and Supplies	7,436.38	
Occupancy, Rent, Utilities and Housekeeping	25,623.04	
Service Supplies	31,879.76	
Miscellaneous Personnel Expenses	2,627.00	
Indirect Administration	49,121.75	
Guardian Ad Litem	3,214.25	
Other Operating Expenses	216.00	
Service & Office Assets	<u>0.00</u>	
TOTAL EXPENDITURES		1,636,914.87
BALANCE, December 31, 2012		<u>392,105.26</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,029,020.13</u></u>

2012
COUNTY OF ELK
County Record Improvement Fund

NORTHWEST SAVINGS BANK Checking 084053180

BALANCE, December 31, 2011		\$49,389.37
REVENUES		
Collections	\$9,958.00	
Interest Earned	\$40.16	
TOTAL REVENUES		<u>\$9,998.16</u>
TOTAL REVENUES AND BALANCE		<u><u>\$59,387.53</u></u>
EXPENDITURES		
Equipment and Supplies	\$17,966.36	
TOTAL EXPENDITURES		\$17,966.36
BALANCE, December 31, 2012		<u>41,421.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$59,387.53</u></u>

2012
COUNTY OF ELK
Domestic Relations IV-D Account

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

BALANCE, December 31, 2011		\$581,209.40
REVENUES		
State Treasurer IV-D Reimbursement	200,015.00	
County of Elk Share	119,167.00	
Incentive Payments	53,568.86	
Collections of Fees	45,334.93	
Interest Earned	2,022.35	
Miscellaneous	<u>3,834.00</u>	
TOTAL REVENUES		<u>423,942.14</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,005,151.54</u></u>
EXPENDITURES		
Salaries and Wages	225,906.78	
Fringe Benefits	74,358.00	
Overhead	126,317.59	
NSF and Bank Charges	<u>157.58</u>	
TOTAL EXPENDITURES		426,739.95
BALANCE, December 31, 2012		<u>578,411.59</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,005,151.54</u></u>

On December 31, 2012, Domestic Relations has IV-D funds invested in a Certificate of Deposit worth \$60,982.69 and in a separate Incentive Account with a balance of \$110,271.43. These are not included in the Domestic Relations IV-D Account's operating office balance.

2012
COUNTY OF ELK
DUI/Corrections Account

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

BALANCE, December 31, 2011		\$39,293.80
REVENUES		
Probation and Parole Department		
DUI/Corrections Monies Collected	169.75	
County of Elk General Fund	14,544.42	
TOTAL REVENUES		<u>14,714.17</u>
TOTAL REVENUES AND BALANCE		<u><u>\$54,007.97</u></u>
EXPENDITURES		
General Correction Expenses	13,121.50	
TOTAL EXPENDITURES		13,121.50
BALANCE, December 31, 2012		<u>40,886.47</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$54,007.97</u></u>

2012
COUNTY OF ELK
DUI/Drug and Alcohol Account
CNB Now Checking 0001584291

BALANCE December 31, 2011		\$57,467.71
REVENUES		
Transfer from Elk County General Fund Probation and Parole Department	14,544.45	
DUI/Drug and Alcohol Monies Collected	169.72	
Interest Earned	<u>72.47</u>	
TOTAL REVENUES		<u>14,786.64</u>
TOTAL REVENUES AND BALANCE		<u><u>\$72,254.35</u></u>
EXPENDITURES	4,295.55	
BALANCE, December 31, 2012		<u>67,958.80</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$72,254.35</u></u>

2012
 COUNTY OF ELK
 Substance Abuse Education
 CNB 4120242

BALANCE, December 31, 2011		\$60,097.24
REVENUES		
Probation and Parole Department		
Act 198 Monies Collected	6,887.61	
Transfer Act 198 Monies From General Fund	1,423.37	
TOTAL REVENUES		<u>8,310.98</u>
TOTAL REVENUES AND BALANCE		<u><u>\$68,408.22</u></u>
EXPENDITURES		
Elk Co. Substance Abuse Fund		
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2012		<u>68,408.22</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$68,408.22</u></u>

2012
COUNTY OF ELK
Emergency 911 Account
CNB Cash Management Checking 0088303513
CNB Cash Management 88303513

BALANCE, December 31, 2011		239,209.11
REVENUES		
Net Surcharge Fees		
Windstream	265,686.40	
Verizon	4,316.52	
Level 3 Communications	1,128.96	
New Global Telecom	116.13	
Line Systems	5.88	
Granite Telecom	<u>45.57</u>	
		271,299.46
Reimbursement from Cameron County for 911		
Dispatching Services Provided	61,480.56	
ACH Payments from PEMA	17,511.52	
Interest Earned	230.42	
Partial Reimbursement for Software	5,647.47	
Reimbursement from 911 Wireless	1,031.86	
Miscellaneous Credits	19,170.44	
Voided Check	<u>30.00</u>	
		105,102.27
TOTAL REVENUES		<u>376,401.73</u>
TOTAL REVENUES AND BALANCE		<u><u>\$615,610.84</u></u>
EXPENDITURES		
Technical Service and Maintenance	102,140.55	
Phone and Fax Charges	76,015.85	
Salary Reimbursement	90,536.87	
Check Charge	81.62	
Professional Services	33,379.50	
Equipment, Supplies, Installation, etc.	186,364.89	
Training--Course and Certification Fees, etc.	2,151.30	
Transportation--Travel, Lodging, Food, etc.	473.13	
Public Education	517.75	
Miscellaneous Expenses	1,135.60	
License Fees	<u>30.00</u>	
TOTAL EXPENDITURES		492,827.06
Balance, December 31, 2012		<u>122,783.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$615,610.84</u></u>

2012
COUNTY OF ELK
E-911 Wireless Account

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

BALANCE, December 31, 2011		308,940.30
REVENUES		
Pennsylvania Emergency Management Allocation	675,048.39	
Misc Credit	4,042.43	
Interest Earned	169.91	
TOTAL REVENUES		<u>679,260.73</u>
TOTAL REVENUES AND BALANCE		<u><u>\$988,201.03</u></u>
EXPENDITURES	563,216.95	
TOTAL EXPENDITURES		563,216.95
BALANCE, December 31, 2012		<u>424,984.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$988,201.03</u></u>

2012
COUNTY OF ELK
Hazardous Materials Response Account
NORTHWEST SAVINGS BANK Checking 084038298

BALANCE, December 31, 2011		14,144.36
REVENUES		
Reimbursement for Hazmat Material	12,363.08	
Mobile Data Terminals	2,882.67	
Industries--Response Plan	800.00	
Industries-Chemicals	21,775.00	
Interest Earned	17.49	
TOTAL REVENUES		<u>37,838.24</u>
TOTAL REVENUES AND BALANCE		<u><u>\$51,982.60</u></u>
EXPENDITURES		
Equipment and Supplies	10,439.69	
Mileage, Training & Lodging	621.06	
Pager Service/Fax Service	95.40	
Miscellaneous Training & Registration	8,905.50	
Cellular Phone Service	7,944.05	
Miscellaneous Debit	59.78	
TOTAL EXPENDITURES		28,065.48
BALANCE, December 31, 2012		<u>23,917.12</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$51,982.60</u></u>

2012
COUNTY OF ELK
TECHNICAL RESCUE
CNB 4120259

Starting Balance January 1 2011		\$1,394.36	
REVENUES	0.00		
		<u>0.00</u>	
TOTAL REVENUES			
TOTAL REVENUES AND BALANCE			<u><u>\$1,394.36</u></u>
EXPENDITURES	0.00		
TOTAL EXPENDITURES		0.00	
BALANCE, December 31, 2012		<u>1,394.36</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$1,394.36</u></u>

2012
COUNTY OF ELK
Hotel Tax Fund
 Northwest Savings Bank 1086013644

Balance December 31,2011		\$125.40
REVENUES		
Collections	104,469.48	
TOTAL REVENUES		104,469.48
TOTAL REVENUES AND BALANCE		\$104,594.88
EXPENDITURES		
Great Outdoors Visitors Bureau	102,044.55	
Administration--County of Elk	2,282.54	
TOTAL EXPENDITURES		104,327.09
BALANCE, December 31, 2012		267.79
TOTAL EXPENDITURES AND BALANCE		\$104,594.88

2012
 COUNTY OF ELK
 Housing Rehabilitation Program
 CNB Now Checking 0080659623

BALANCE, December 31, 2011		\$1,004.28
REVENUES		
County of Elk Multiple Housing Interest Earned	1.01	
TOTAL REVENUES		1.01
TOTAL REVENUES AND BALANCE		\$1,005.29
EXPENDITURES		
Service Charge County of Elk Affordable Housing	20.00 0.00	
TOTAL EXPENDITURES		20.00
BALANCE, December 31, 2012		985.29
TOTAL EXPENITURES AND BALANCE		\$1,005.29

2012
 COUNTY OF ELK
 Liquid Fuel Tax Fund

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

BALANCE December 31, 2011		194,843.07
REVENUES		
State Liquid Fuel Tax Grant	101,943.57	
Interest Earned	35.93	
TOTAL REVENUES		<u>101,979.50</u>
TOTAL REVENUES AND BALANCE		<u><u>\$296,822.57</u></u>
EXPENDITURES		
Road Maintenance Projects	176,000.00	
Equipment Purchases	0.00	
Bridge Fund	47,000.00	
Miscellaneous Debt	23.20	
TOTAL EXPENDITURES		223,023.20
BALANCE December 31, 2012		<u>73,799.37</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$296,822.57</u></u>

2012
 COUNTY OF ELK
 Liquid Fuel Act 44
 Northwest Savings Bank 1086019526

BALANCE December 31, 2011		\$82,802.86
REVENUES		
State Treasury (Penn Dot)		
Act 44 Allocation	13,906.31	
Interest Earned	156.27	
TOTAL REVENUES		<u>\$14,062.58</u>
TOTAL REVENUES AND BALANCE		<u><u>\$96,865.44</u></u>
EXPENDITURES		
Miscellaneous	160.00	
TOTAL EXPENDITURES		160.00
BALANCE December 31, 2012		<u>\$96,705.44</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$96,865.44</u></u>

2012
 COUNTY OF ELK
 National Forest Fund--2011 Allotment
 NORTHWEST SAVING BANK Acct. # 1086005285

BALANCE, December 31, 2011		3,313.90
REVENUES		
2011 National Forest Fund Allotment	798,233.05	
Transfer from Pligit	44,000.00	
Refunds FS Grant	4,131.23	
TOTAL REVENUES	4,131.23	846,364.28
TOTAL REVENUES AND BALANCE		\$849,678.18
EXPENDITURES		
2011 National Forest Fund (85% Allotment)		
School Districts	399,116.52	
Townships	399,116.52	
Total 85% Allotment	798,233.04	
Uncategorized Expenses	43,299.90	
TOTAL EXPENDITURES	43,299.90	841,532.94
BALANCE, December 31, 2012		8,145.24
TOTAL EXPENDITURES AND BALANCE		\$849,678.18

2012
 COUNTY OF ELK
 National Forest Fund Distribution Report
 for the 2011 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.

2012 DISBURSEMENTS	2011 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$71,038.26	\$71,038.26
Johnsonburg Area	55,525.95	55,525.95
Kane Area	162,087.63	162,087.63
Ridgway Area	110,464.68	110,464.68
Total School Districts	<u>\$399,116.52</u>	<u>\$399,116.52</u>
Townships		
Highland	\$159,165.22	\$159,165.22
Jones	58,448.37	58,448.37
Millstone	71,038.25	71,038.25
Ridgway	46,328.38	46,328.38
Spring Creek	64,136.30	64,136.30
Total Townships	<u>\$399,116.52</u>	<u>\$399,116.52</u>
Total Disbursements	<u>\$798,233.04</u>	<u>\$798,233.04</u>

2012
COUNTY OF ELK
National Forest Fund--Title III Projects
NORTHWEST SAVING BANK Account 11086005285

BALANCES

2007 Allotment	19,072.20	
TOTAL BALANCE		<u>19,072.20</u>

REVENUES

TOTAL REVENUES		0.00
TOTAL REVENUES AND BALANCE		<u><u>\$19,072.20</u></u>

EXPENDITURES

Title III Appropriations from 2007 Allotment	19,072.20	
TOTAL EXPENDITURES		<u>19,072.20</u>
TOTAL BALANCE		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$19,072.20</u></u>

2012
 COUNTY OF ELK
 Clarion River/ANF

Northwest Savings Bank 1086019963
 PNC Bank 63-5146-9406

BALANCE, December 31, 2011		\$1,106.89
REVENUES		
State Treasurer Phase II	47,724.00	
TOTAL REVENUES		<u>47,724.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$48,830.89</u></u>
EXPENDITURES		
USDA Forest Service	48,668.75	
County of Elk General Fund	162.14	
TOTAL EXPENDITURES		48,830.89
BALANCE, December 31, 2012		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$48,830.89</u></u>

2012
COUNTY OF ELK
Conservation & Natural Resources Grant Fund
Northwest Savings Acct 1086019997

BALANCE, December 31, 2011		\$30,667.50
REVENUES		
Interest	26.70	
TOTAL REVENUES		<u>26.70</u>
TOTAL REVENUES AND BALANCE		<u><u>\$30,694.20</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2012		<u>30,694.20</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$30,694.20</u></u>

2012
COUNTY OF ELK
Storm Water Account
County National Bank 0002421865

BALANCE, December 31, 2011	1,923.37
REVENUES	
DEP Reimbursement Monies	0.00
TOTAL REVENUES	<u>0.00</u>
TOTAL REVENUES AND BALANCE	<u><u>\$1,923.37</u></u>
EXPENDITURES	
TOTAL EXPENDITURES	0.00
BALANCE, December 31, 2012	<u>1,923.37</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$1,923.37</u></u>

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2012
West Creek Learning Center
Northwest Savings Bank 1086026331

BALANCE, December 31, 2011		\$646.72
REVENUES	0.00	
TOTAL REVENUES		0.00
TOTAL REVENUES AND BALANCE		<u>\$646.72</u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2012		<u>646.72</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$646.72</u>

2012
 COUNTY OF ELK
 P.O.S.T.S. Program
 Children and Youth Services/Probation
 PNC Bank 63-5143-2857

BALANCE, December 31, 2011	31,676.40	
REVENUES		
Waived Service Charge	3.00	
Interest Earned	15.89	
TOTAL REVENUES	18.89	
TOTAL REVENUES AND BALANCE		\$31,695.29
EXPENDITURES		
	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2012	31,695.29	
TOTAL EXPENDITURES AND BALANCE		\$31,695.29

2012
COUNTY OF ELK
Solid Waste Authority Administration Account

PNC BANK Checking #6351462124
Farmers National Bank Checking #10221683

BALANCE, December 31, 2011 191,698.74

REVENUES

State Reimbursements	
Section 904--Municipal Recycling Program Performance Grant	79,306.87
901 EPA Grant	23,988.00
Electronics Collection	14,342.72
Act 190	
Section 190 Environmental Protection for small businesses	588.00
Section 209 Environmental Protection for Pharmaceutical Collection	8,849.55
ACT 101 Section 903	938.04
Lamp and Battery Recycling	9,010.84
Miscellaneous Revenue	36,359.18
Demolition Permits	1,700.00
Interest Earned	298.56
Voided Check	<u>395.00</u>

TOTAL REVENUES

175,776.76

TOTAL REVENUES AND BALANCE

\$367,475.50

EXPENDITURES

Pharmaceutical Collection	9,067.83
Recycling Container Fees	21,981.36
Public Education	165.25
Dump Cleanup	35,769.06
Bulb and Battery Recycling	14,342.46
Electronic Surcharge	537.00
Operating Expenses	3,674.00
Wholesale Goods & Tires Recycling	6,962.06
Miscellaneous	22,923.20
Bank Charges	<u>57.65</u>

TOTAL EXPENDITURES

115,479.87

BALANCE, December 31, 2012

251,995.63

TOTAL EXPENDITURES AND BALANCE

\$367,475.50

2012
COUNTY OF ELK
Supervision Fee Fund
 NORTHWEST SAVINGS BANK Checking 0840-34081

BALANCE, December 31, 2011		\$7,323.35
REVENUES		
Probation and Parole Department	35,562.66	
Interest Earned	4.64	
TOTAL REVENUES		<u>35,567.30</u>
TOTAL REVENUES AND BALANCE		<u><u>\$42,890.65</u></u>
EXPENDITURES		
Office Expenses	\$8,593.18	
County of Elk--90% Reimbursement	26,732.82	
TOTAL EXPENDITURES		35,326.00
BALANCE, December 31, 2012		<u>7,564.65</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$42,890.65</u></u>

2012
COUNTY OF ELK
WEAPONS OF MASS DESTRUCTION

Northwest Savings Bank 1086026372

BALANCE, December 31, 2011		6,284.69
REVENUES		
Premier Metal And Recycling Inc.	86.50	
Tampco Capital Corporation	118.00	
Donations for Ribbon Cutting Ceremony	400.00	
County of Cameron General Fund	190.50	
Miscellaneous Credit	180.00	
TOTAL REVENUES	975.00	
TOTAL REVENUES AND BALANCE		\$7,259.69
EXPENDITURES		
Equipment and Supplies	2,174.18	
Office Supplies	675.97	
Miscellaneous Expense	226.00	
Training Lunch	353.89	
TOTAL EXPENDITURES	3,430.04	
BALANCE, December 31, 2012		3,829.65
TOTAL EXPENDITURES AND BALANCE		\$7,259.69

2012
 COUNTY OF ELK
 Work Release Account

Northwest Savings Bank Checking 1086013636

BALANCE, December 31, 2011	180,738.46	
REVENUES		
Collections from Work Release Residents	45,009.05	
Reimbursement from General Fund	64,209.47	
Interest Earned	332.04	
Miscellaneous Credit	0.00	
TOTAL REVENUES	<u>109,550.56</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$290,289.02</u></u>
EXPENDITURES	91,225.01	
TOTAL EXPENDITURES	91,225.01	
BALANCE, December 31, 2012		<u>199,064.01</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$290,289.02</u></u>

2012
COUNTY OF ELK
District Court 59-3-02
District Justice George King
CNB Checking 0083814019

BALANCE, December 31, 2011		11,168.79
REVENUES		
Collections	331,170.84	
EFT Received On December 31, 2012 But Not Credited Until January 2,2013	(798.50)	
Voided Checks	<u>95.25</u>	
TOTAL REVENUES		330,467.59
TOTAL REVENUES AND BALANCE		<u><u>\$341,636.38</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	214,862.71	
County of Elk	45,696.80	
Municipalities	34,456.01	
School Districts	5,863.35	
Restitution	4,358.22	
Collateral	24,982.99	
Server Cost	<u>4,165.08</u>	
TOTAL EXPENDITURES		334,385.16
BALANCE, December 31, 2012		7,251.22
TOTAL EXPENDITURES AND BALANCE		<u><u>\$341,636.38</u></u>

2012
 COUNTY OF ELK
 District Court 59-3-03
 District Justice Mark Jacob
 COUNTY NATIONAL BANK 0007013741

BALANCE, December 31, 2011		8,431.57
REVENUES		
Collections	331,201.12	
Voided Checks	927.50	
TOTAL REVENUES		332,128.62
TOTAL REVENUES AND BALANCE		340,560.19
EXPENDITURES		
Commonwealth of Pennsylvania	200,570.11	
County of Elk	49,149.59	
		249,719.70
Municipalities	38,082.66	
School District	941.81	
Restitution	6,604.89	
Checks	45.51	
Server Cost	2,230.73	
Refunds	34,251.74	
Miscellaneous	25.00	
TOTAL EXPENDITURES		82,182.34
		331,902.04
BALANCE, December 31, 2012		8,658.15
TOTAL EXPENDITURES AND BALANCE		340,560.19

2012
COUNTY OF ELK
Prothonotary Account
CNB Now Checking 0087982721

BALANCE, December 31, 2011		193.53
REVENUES		
Daily Receipts	83,262.11	
Probation and Parole Department	4,041.15	
Domestic Relations Department	2,511.75	
Interest Transferred from Escrow	3.35	
Interest Earned	7.58	
Child Support - PA Scdu	66.53	
IRS Direct Deposit	1,143.75	
TOTAL REVENUES		<u>91,036.22</u>
TOTAL REVENUES AND BALANCE		<u><u>\$91,229.75</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue Writs, etc.	15,056.80	
Administrative Office of Pennsylvania Courts--Act 119	1,576.93	
Refunds	3,594.00	
Automation Funding	4,035.00	
Net Collections to County of Elk	63,982.73	
Check Printing Fee & Bank Charges	222.18	
Sheriff Services	782.16	
Wage Attachment	1,964.97	
TOTAL EXPENDITURES		91,214.77
BALANCE, December 31, 2012		<u>14.98</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$91,229.75</u></u>

2012
 COUNTY OF ELK
 Prothonotary Automation Fund
 NORTHWEST SAVINGS BANK 1081006593

BALANCE, December 31, 2011	11,753.48	
REVENUES		
Collections	12,457.87	
Interest Earned	<u>16.19</u>	
TOTAL REVENUES		<u>12,474.06</u>
TOTAL REVENUES AND BALANCE		<u><u>\$24,227.54</u></u>
EXPENDITURES		
Office Equipment	18,841.45	
TOTAL EXPENDITURES		18,841.45
BALANCE, December 31, 2012		<u>5,386.09</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$24,227.54</u></u>

2012
COUNTY OF ELK
Prothonotary Escrow Account
 NATIONAL CITY BANK Checking 22007959

BALANCE, December 31, 2011		24,915.39
REVENUES		
Interest Earned	1.54	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	26,141.00	
TOTAL REVENUES		<u>26,142.54</u>
TOTAL REVENUES AND BALANCE		<u><u>\$51,057.93</u></u>
EXPENDITURES		
Interest Transferred to Prothonotary Account	3.35	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	2,455.00	
TOTAL EXPENDITURES		<u>2,458.35</u>
BALANCE, December 31, 2012		48,599.58
TOTAL EXPENDITURES AND BALANCE		<u><u>\$51,057.93</u></u>

2012
COUNTY OF ELK
Recorder of Deeds
 NORTHWEST SAVINGS BANK 084036524

BALANCE, December 31, 2011		0.00
REVENUE		
Collections	\$779,568.74	
TOTAL REVENUES		<u>779,568.74</u>
TOTAL REVENUES AND BALANCE		<u><u>\$779,568.74</u></u>
EXPENDITURES		
Local and School Realty Transfer Tax	387,819.10	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	102,532.85	
County of Elk	221,545.62	
County Record Improvement Fund	9,790.00	
Recorder of Deeds Record Improvement Fund	14,685.00	
Elk County Affordable Housing Fund	28,743.00	
Commonwealth of Pennsylvania	80.00	
Recorders Automation and Technology Fund	14,221.50	
Bank Charges & Adjustments	<u>151.67</u>	
TOTAL EXPENDITURES		779,568.74
BALANCE, December 31, 2012		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$779,568.74</u></u>

2012
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
NORTHWEST SAVINGS BANK Savings 08-01-10030

BALANCE, December 31, 2011		3,499.32	
REVENUES			
Collections	\$14,937.00		
Interest Earned	10.15		
TOTAL REVENUES		14,947.15	
TOTAL REVENUES AND BALANCE			\$18,446.47
EXPENDITURES			
Supplies Purchased	\$13,993.94		
TOTAL EXPENDITURES		13,993.94	
BALANCE, December 31, 2012		4,452.53	
TOTAL EXPENDITURES AND BALANCE			\$18,446.47

2012
 COUNTY OF ELK
 Recorder of Deeds Automation & Technology Fund
 NORTHWEST SAVINGS BANK Savings 1081027409
 Opened October 4, 2007

BALANCE, December 31, 2011		<u>37,010.48</u>
REVENUES		
Collections of the Recorder of Deeds	14,452.50	
Interest Earned	63.38	
Automation & Technology Collections	596,750.03	
TOTAL REVENUES		<u>611,265.91</u>
TOTAL REVENUES AND BALANCE		<u><u>\$648,276.39</u></u>
EXPENDITURES		
Checks Payable to Elk County	221,545.62	
Other Expenses	386,340.99	
Recorder's Automation & Technology Fund	13,060.50	
TOTAL EXPENDITURES		620,947.11
BALANCE, December 31, 2012		<u>27,329.28</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$648,276.39</u></u>

2012
 COUNTY OF ELK
 Register of Wills and Clerk of Orphans Court
 NORTHWEST SAVINGS BANK 084200567

BALANCE, December 31, 2011		0.00
REVENUES		
Collections	62,810.87	
TOTAL REVENUES		<u>62,810.87</u>
TOTAL REVENUES AND BALANCE		<u><u>\$62,810.87</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$7,998.50	
County of Elk General Fund		
Register of Wills	45,136.64	
Orphans Court	9,480.50	
Adoption Council	150.00	
Delux Check Charge	<u>45.23</u>	
	62,810.87	
TOTAL EXPENDITURES		62,810.87
BALANCE, December 31, 2012		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$62,810.87</u></u>

2012
COUNTY OF ELK
Sheriff's Office Account

Northwest Savings Bank Checking 1086020094

Northwest Savings Bank Checking 1086026778

BALANCE, December 31, 2011		50,230.99
Opening Balance January 4, 2012		0.00
 REVENUES		
Writs, etc.	\$258,411.90	
Gun Permits	32,630.00	
Interest Earned	\$56.18	
Licenses to Sell Firearms	228.00	
Licenses to Buy and Sell Precious Metals	50.00	
Identification Cards	5.00	
TOTAL REVENUES		291,381.08
 TOTAL REVENUES AND BALANCE		 <u><u>\$341,612.07</u></u>
 EXPENDITURES		
County of Elk	\$70,345.07	
Refunds, Writs, etc.	99,479.33	
Tax Collectors	15,085.46	
Tax Claim Bureau	36,409.68	
Register and Recorder	1,280.00	
Prothonotary	3,991.50	
DSTA Account	9,680.00	
Advertising Costs	42,452.91	
Firearms License Validation System	1,550.00	
Notary	1,984.25	
Miscellaneous Charges	109.44	
TOTAL EXPENDITURES		282,367.64
 BALANCE, December 31, 2012		 59,244.43
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$341,612.07</u></u>

2012
COUNTY OF ELK
Sheriff's License To Carry Modernization Escrow Account
Northwest Savings Bank 1086020110

BALANCE, December 31, 2011		0.01	
REVENUES			
Bank Deposits	0.00		
TOTAL REVENUES		<u>0.00</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$0.01</u></u>
EXPENDITURES			
Commonwealth of Pennsylvania	0.00		
TOTAL EXPENDITURES		0.00	
BALANCE, December 31, 2012		<u>0.01</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$0.01</u></u>

2012
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Saving Bank Checking 1086020102

BALANCE, January 3, 2012		456.01
REVENUES		
Bank Deposits	1,550.00	
Miscellaneous Deposits	56.00	
TOTAL REVENUES		1,606.00
 TOTAL REVENUES AND BALANCE		\$2,062.01
EXPENDITURES		
Commonwealth of Pennsylvania	1,576.00	
Bank Fees	56.00	
TOTAL EXPENDITURES		1,632.00
 BALANCE, December 31, 2012		430.01
 TOTAL EXPENDITURES AND BALANCE		\$2,062.01

2012
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account
Northwest Savings Bank 1081030882

BALANCE, January 3, 2012		3,308.32
REVENUES		
Deposits from Sheriff's Office Account	9,680.00	
Interest	<u>5.28</u>	
TOTAL REVENUES		9,685.28
TOTAL REVENUES AND BALANCE		<u><u>\$12,993.60</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	10,440.00	
TOTAL EXPENDITURES		10,440.00
BALANCE, December 31, 2012		<u>2,553.60</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$12,993.60</u></u>

2012
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 10860264448

BALANCE, December 31, 2011	19,164.16	
REVENUES		
Tax Claim	4,030.34	
Miscellaneous Revenue	554.78	
Interest Earned	4.92	
TOTAL REVENUES	<u>4,590.04</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$23,754.20</u></u>
EXPENDITURES	19,954.26	
TOTAL EXPENDITURES	19,954.26	
BALANCE, December 31, 2012	3,799.94	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$23,754.20</u></u>

2012
COUNTY OF ELK
Treasurer--Agent for Licenses
 County National Bank 0002383867

BALANCE, December 31, 2011		617.06
REVENUES		
Dog Licenses	33,316.50	
Hunting License Sales	81,984.90	
Fishing License Sales	9,800.60	
Small Game of Chance Licenses	7,885.00	
Bingo Licenses	2,450.00	
Sporting Pistol Permits	280.00	
Boat Registration, Temporary Tags	2,119.60	
Duck Stamps	544.00	
Miscellaneous	10.37	
Money Collected But Not Deposited	<u>(1,180.15)</u>	
		137,210.82
TOTAL REVENUES		
TOTAL REVENUES AND BALANCE		<u><u>\$137,827.88</u></u>
EXPENDITURES		
Paid to Elk County		
Dog Licenses	5,357.16	
Hunting License Commission	9,392.00	
Fishing License Commission	535.00	
Small Game of Chance Licenses	7,885.00	
Bingo License	2,450.00	
Sporting Pistol Permits	280.00	
Boat Registration, Temporary Tags	232.00	
Duck Stamps	34.00	
Miscellaneous	<u>(43.98)</u>	
		26,121.18
Paid to State		
Department of Agriculture	27,737.00	
Electronic Transfer from Internet		
Hunting License Sales	72,491.10	
Electronic Transfer from Internet		
Fishing License Sales	9,477.70	
Amplex Duck Stamps	570.00	
Boat Registration, Temporary Tags	1,887.60	
Miscellaneous	<u>89.01</u>	
		112,252.41
TOTAL EXPENDITURES		138,373.59
BALANCE, December 31, 2012		(545.71)
TOTAL EXPENDITURES AND BALANCE		<u><u>\$137,827.88</u></u>

2012
 COUNTY OF ELK
 Adoption Counseling Fee Account
 CNB Prime Money Fund 0083940434

BALANCE, December 31, 2011		\$4,999.66
REVENUES		
Counseling Fees from Recorder of Deeds	225.00	
Interest Earned	5.17	
TOTAL REVENUES		230.17
TOTAL REVENUES AND BALANCE		\$5,229.83
EXPENDITURES	0.00	
BALANCE, December 31, 2012		5,229.83
TOTAL EXPENDITURES AND BALANCE		\$5,229.83

2012
 COUNTY OF ELK
 Cooperative Extension Service
 PNC Bank 6351164653

BALANCE, December 31, 2011		11,483.41
REVENUES		
County of Elk--Appropriations	36,961.00	
Transferred from PSCE Program		
TOTAL REVENUES		<u>36,961.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$48,444.41</u></u>
EXPENDITURES		
Personal Services	29,281.58	
Travel	1,123.97	
Office Supplies	3,914.69	
Equipment Service Contracts and Leases	5,723.63	
Extension Board	353.55	
Miscellaneous	72.59	
PSCE Elk Co. Program Funds	6,800.00	
Staff Professional Development	0.00	
TOTAL EXPENDITURES		47,270.01
BALANCE, December 31, 2012		<u>1,174.40</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$48,444.41</u></u>

2012
COUNTY OF ELK
Dirt and Gravel Road Program
NORTHWEST SAVINGS BANK 084051838

BALANCE, December 31, 2011		\$79,764.10
REVENUES		
Reverse Stop Payment Fee	31.00	
Comm. Of PA--Dep	26,570.00	
Interest Earned	29.74	
TOTAL REVENUES		<u>\$26,630.74</u>
TOTAL REVENUES AND BALANCE		<u><u>\$106,394.84</u></u>
EXPENDITURES		
Elk Co. Conservation District	3,019.95	
Jones Township	59,324.64	
Fox Township	13,266.00	
TKS Computer Solutions, LLC.	82.50	
Cameron Co. Conservation District	835.10	
Elk Co. Assoc. of Township Officials	45.00	
Stop Payment Fee Ck # 135	31.00	
SK Office Supply	299.96	
Mastercard	267.29	
Visa	230.00	
TOTAL EXPENDITURES		77,401.44
BALANCE, December 31, 2012		<u>28,993.40</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$106,394.84</u></u>

2012
COUNTY OF ELK
Prisoners' Incentive Account
NORTHWEST SAVINGS BANK Checking 08400031459

BALANCE, December 31, 2011		9,752.01
REVENUES		
T-Netix, Inc.--Commission	10,517.85	
Transfer from Prison Inmate Fund--Commissary	38,788.58	
Prison Inmate Fund--T-Netix Phone Cards	21,886.00	
Interest	13.49	
Reimbursement under \$2.00	25.93	
Miscellaneous	472.45	
TOTAL REVENUES		<u>71,704.30</u>
TOTAL REVENUES AND BALANCE		<u><u>\$81,456.31</u></u>
EXPENDITURES		
Commissary Supplies	29,024.70	
Prison Inmate Account Payroll	990.47	
Commissary Postage Stamps	360.00	
Inmate Supplies and Equipment	8,529.87	
Phone Cards	12,080.00	
Television	1,154.43	
Magazine and Newspaper Subscriptions	1,908.01	
Maintenance	3,403.01	
Miscellaneous	849.13	
TOTAL EXPENDITURES		<u>58,299.62</u>
BALANCE, December 31, 2012		23,156.69
TOTAL EXPENDITURES AND BALANCE		<u><u>\$81,456.31</u></u>

2012
COUNTY OF ELK
Probation and Parole Department
NATIONAL CITY BANK 0022018014
PNC Bank 63-5116-5533

BALANCE, December 31, 2011		43,809.25
REVENUES		
Collections from Clients & Escrow Money	461,581.85	
TOTAL REVENUES		<u>461,581.85</u>
TOTAL REVENUES AND BALANCES		<u><u>505,391.10</u></u>
EXPENDITURES		
Restitution	87,745.59	
Act 198 Substance Abuse	6,887.61	
Elk County DUI	339.47	
Elk County Prothonotary Automation	1,147.26	
Elk County Prothonotary	4,041.15	
Elk County Sheriff	3,053.92	
Elk County	143,473.73	
Elk County Act 35 Supervision Fee	35,562.66	
Miscellaneous and Municipal Fines	15,513.92	
Nelson Behavioral, C.R.N., Driver Education		
Phase II Drug and Alcohol	1,321.87	
Escheated checks	1,090.54	
State Costs, Fines & Judgements	122,845.83	
Refunds	<u>25,443.37</u>	
TOTAL EXPENDITURES		448,466.92
BALANCE, December 31, 2012		56,924.18
TOTAL EXPENDITURES AND BALANCE		<u><u>505,391.10</u></u>

2012
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
National City Bank 984728263
Opened 1/13/07

Beginning Balance		6,275.79	
REVENUES			
Collections from Clients	1,752.62		
TOTAL REVENUES		<u>1,752.62</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$8,028.41</u></u>
EXPENDITURES			
Payments to Clients	603.79		
TOTAL EXPENDITURES		603.79	
BALANCE, December 31, 2012		<u>7,424.62</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$8,028.41</u></u>

2012
 COUNTY OF ELK
 Juvenile Probation Fund
 National City Bank 984728263
 Opened 1/13/07

Beginning Balance 1/1/12		12,133.66
REVENUES		
Collections from Clients	5,122.00	
TOTAL REVENUES		<u>5,122.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$17,255.66</u></u>
EXPENDITURES		
Payments to Clients	4,471.94	
Bank Service Charge	20.00	
TOTAL EXPENDITURES		4,491.94
BALANCE, December 31, 2012		<u>12,763.72</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$17,255.66</u></u>

2012
 COUNTY OF ELK
 Soil and Water Conservation

CNB Checking 0087220593
 NORTHWEST SAVINGS BANK 08019017

BALANCES, December 31, 2011

CNB Checking Account	16,630.24	
Northwest Savings Passbook Account	<u>8,592.78</u>	
TOTAL BALANCE		25,223.02

REVENUES

County Allocation	34,781.74	
State Grants and Reimbursements	76,967.55	
Commissioners Allocation	0.00	
ECCD Reimburse	14,302.98	
Miscellaneous Reimbursements	35,974.32	
E & S Permit Fees	14,909.13	
Clean water Fund--Permit Fees	3,000.00	
Interest Earned	<u>13.31</u>	
TOTAL REVENUES		179,949.03

TOTAL REVENUES AND BALANCE	<u><u>\$205,172.05</u></u>
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EXPENDITURES

Salaries, Benefits, and Payroll Taxes	127,958.54	
District Travel Expenses	7,532.58	
Dues	100.00	
Contracted Services	4,250.00	
Supplies	4,763.65	
Training	70.00	
Miscellaneous Expenses	8,706.14	
Audit Expenses	2,250.00	
Advertising	102.94	
County of Elk	5,131.59	
Clean Water Transfer to General Fund	<u>8,500.00</u>	
TOTAL EXPENDITURES		169,365.44

BALANCES, December 31, 2012

CNB Checking Account	32,700.52	
Northwest Savings Passbook Account	<u>3,106.09</u>	
TOTAL BALANCE		35,806.61

TOTAL EXPENDITURES AND BALANCE	<u><u>\$205,172.05</u></u>
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2012
COUNTY OF ELK
Tax Statement

ASSESSED VALUATION

Real Estate	\$514,389,486.00	
Occupation	<u>1,907,570.00</u>	
Total Assessed Valuation		\$516,297,056.00
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		22,778

TAX RATES

General County Purposes	13.15	
Debt Purposes	<u>0.5</u>	
Total County Tax Rate Millage		13.65 Mills
County Per Capita Tax		\$5.00

CURRENT TAX LEVY

General Fund		
Real Estate	\$6,761,318.66	
Mineral Rights	<u>2,933.21</u>	\$6,764,251.87
Debt Fund		
Real Estate	\$257,142.13	
Mineral Rights	<u>112.30</u>	257,254.43
Per Capita		<u>113,890.00</u>
Total Current Tax Levy		\$7,135,396.30

(Continued)

2012
COUNTY OF ELK
Tax Statement (Continued)

TAXES COLLECTED

Real Estate

Current	\$6,242,793.88
Previous	9,050.25
Prior	
Tax Claim Bureau	<u>853,118.38</u>

Total Real Estate Collected

\$7,104,962.51

Debt

Current	\$237,688.69
Previous	714.33
Prior	
Tax Claim Bureau	<u>31.99</u>

Total Debt Collected

\$238,435.01

Per Capita

Current	\$95,140.70
Previous	1,105.00
Prior	<u>115.50</u>

Total Per Capita Collected

\$96,361.20

Total Taxes Collected in 2012

\$7,439,758.72

TAXES OUTSTANDING

Real Estate	\$449,014.09
Debt	17,722.58
Per Capita	<u>29,210.00</u>

Total Taxes Outstanding at End of 2012

\$495,946.67

2012
 COUNTY OF ELK
 Tax Collectors' Account
 County Taxes Collected in 2012

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2012	122,546.20	4,756.08	793.10
		2011			82.50
		2010			
FOX TOWNSHIP	Swanson, Vondalee	2012	743,951.46	28,336.40	10,607.80
		2011			82.00
		2010			5.50
HIGHLAND TOWNSHIP	Moran, Samuel	2012	96,369.79	3,685.90	1,235.20
		2011			
		2010			
HORTON TOWNSHIP	Woodward, Emma	2012	229,593.77	8,741.07	4,179.50
		2011			22.00
		2010			
JAY TOWNSHIP	Allegretto, James	2012	347,005.04	13,211.53	6,183.30
		2011			
		2010			
JONES TOWNSHIP	Haight, Joseph	2012	353,931.65	13,470.03	5,156.80
		2011			269.50
		2010			22.00
		2009			27.50
		2008			44.00
		2007			5.50
MILLSTONE TOWNSHIP	Clark, Gale	2012	51,930.11	1,975.69	252.70
		2011			
		2010			
RIDGWAY TOWNSHIP	Clark, Gale	2012	539,288.11	20,511.76	7,990.00
		2011			495.00
		2010			
SPRING CREEK TOWNSHIP	Olson, Curtis	2012	80,632.22	3,067.85	773.70
		2011			\$11.00
		2010			
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2012	358,514.17	13,634.78	6,216.40
		2011	1,167.02	92.26	
		2011			\$71.50
		2010			\$5.50
RIDGWAY BOROUGH	Mader Jr, Keith In Lieu of Taxes	2012	590,388.72	22,457.83	10,346.30
		2011	7,883.23	622.07	
		2011			
		2010			
CITY OF SAINT MARYS	Bloam, Charles	2012	2,728,642.64	103,839.77	41,405.90
		2011			71.50
		2010			
TOTAL TAXES COLLECTED			\$6,251,844.13	\$238,403.02	\$96,361.20

2012
 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	2012	12,299.74	387.53	50.00
		2011			5.00
		2010			
FOX TOWNSHIP	Swanson, Vondalee	2012	45,978.56	1753.57	2,510.00
		2011			1,725.00
		2010			
HIGHLAND TOWNSHIP	Moran, Samuel	2012	18,578.26	1,422.93	420.00
		2011			300.00
		2010			
HORTON TOWNSHIP	Woodward, Emma	2012	22,726.30	864.34	520.00
		2011			420.00
		2010			
JAY TOWNSHIP	Allegretto, James	2012	33,234.12	1,264.15	1,530.00
		2011			3,195.00
		2010			
JONES TOWNSHIP	Haight, Joseph	2012	24,498.59	931.79	775.00
		2011			245.00
		2010			
			157,315.57	6,624.31	11,695.00

(Continued to Next Page)

2012
 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	2012	2,532.30	97.47	30.00
		2011			30.00
		2010			
RIDGWAY TOWNSHIP	Clark, Gale	2012	41,063.93	1,561.75	1,075.00
		2011			625.00
		2010			
SPRING CREEK TOWNSHIP	Olson, Curtis	2012	5,822.44	222.30	120.00
		2011			65.00
		2010			
JOHNSONBURG BOROUGH	Destephano, Trina	2012	40,340.50	1,534.37	1,785.00
		2011			1,580.00
		2010			
RIDGWAY BOROUGH	Mader Jr, Keith	2012	64,898.55	2,468.74	3,730.00
		2011			3,650.00
		2010			
CITY OF SAINT MARYS	Bloam III, Charles	2012	137,040.80	5,213.64	3,100.00
		2011			1,725.00
		2010			
TOTAL TAXES OUTSTANDING			449,014.09	17,722.58	29,210.00

2012
 COUNTY OF ELK
 Tax Collectors' Summary

COUNTY TAXES COLLECTED IN 2012			
Year	General Fund	Debt Fund	Per Capita
2012	\$6,251,844.13	\$238,403.02	\$95,140.70
2011			1,105.00
Prior			115.50
TOTALS	<u>\$6,251,844.13</u>	<u>\$238,403.02</u>	<u>\$96,361.20</u>

COUNTY TAXES OUTSTANDING AT YEAR END 2012			
Year	General Fund	Debt Fund	Per Capita
2012	\$449,014.09	\$17,722.58	\$15,645.00
2011			13,565.00
TOTALS	<u>\$449,014.09</u>	<u>\$17,722.58</u>	<u>\$29,210.00</u>

This audit was performed with the information provided to our office by the Commissioners Office. To the best of our knowledge, we have all the receipts..

2012
COUNTY OF ELK
Tax Claim Bureau Fund

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

OFFICE BALANCE, December 31, 2011	295,397.83	
REVENUES		
Delinquent Taxes-Face plus Penalty	2,567,776.73	
Judicial Sales	86,743.33	
Repository Sales	520.00	
Interest Earned	1,839.60	
Lien Certifications	1,393.00	
TOTAL REVENUES	<u>2,658,272.66</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$2,953,670.49</u></u>
EXPENDITURES		
Delinquent Taxes and Costs		
County of Elk--General Fund	853,118.38	
County of Elk--Debt Fund	31.99	
Boroughs	125,499.97	
City of St. Marys	190,709.98	
Townships	95,556.89	
School Districts	1,271,209.46	
Upset Sale	10,959.52	
Surplus Money	2,561.14	
Filing Fees	96.75	
State Transfer Tax	10,907.90	
Local Transfer Tax	9,004.40	
Miscellaneous Refunds	3,914.15	
NSF Charges	<u>5,373.98</u>	
TOTAL EXPENDITURES	2,578,944.51	
Balance, December 31, 2012	374,725.98	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,953,670.49</u></u>

2012
 COUNTY OF ELK
 H.P.R.P.--310

Northwest Savings Bank 1086020151

BALANCE, December 31, 2011		\$0.00
REVENUES		
State Treasurer (Comm of PA) DCED		
Financial Assistance	26,612.00	
Relocation/Stabilization	25,401.00	
Date Collection & Evaluation	1,201.00	
Administration	380.00	
Miscellaneous Credit	<u>0.00</u>	
TOTAL REVENUES		<u>53,594.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$53,594.00</u></u>
EXPENDITURES		
Financial Assistance	26,612.00	
Relocation/Stabilization	25,401.00	
Date Collection & Evaluation	1,201.00	
Administration	380.00	
Miscellaneous Debit	<u>0.00</u>	
TOTAL EXPENDITURES		53,594.00
BALANCE, December 31, 2012		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$53,594.00</u></u>

2012
COUNTY OF ELK
Gas Task Force Fund
CNB 6108716

BALANCE, December 31, 2011		7,775.67
Revenues	0.00	
Community Education Council	0.00	
 TOTAL REVENUES		<u>0.00</u>
 TOTAL REVENUES AND BALANCE		<u><u>\$7,775.67</u></u>
 EXPENDITURES		
Seminars	0.00	
Advertising	0.00	
Supplies	730.00	
 TOTAL EXPENDITURES		730.00
 BALANCE, December 31, 2012		<u>7,045.67</u>
 TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,775.67</u></u>

2012
COUNTY OF ELK
GAS WELL IMPACT FEE
Farmers National Bank 7640000210
Opened November 2012

BEGINNING BALANCE, November 2012	0.00	
REVENUES		
Commonwealth of Pa.	397,778.55	
Interest	89.91	
TOTAL REVENUES	<u>397,868.46</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$397,868.46</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2012	397,868.46	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$397,868.46</u></u>

2012

AUDIT FINDINGS

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

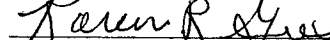
There are still some issues with the Sheriff's office and we have discussed these with that department. We have concerns on how they use the receipt books. We have been told that once the receipt books are full and entered in the computer they are thrown away. This is cause for concern since we cannot verify if all information was entered in the computer. It is also noted and told to this department that daily deposits should be made instead of weekly deposits.

In doing the audit for the Treasurers Office it was discovered that a small amount of cash had not been deposited. Working with the Treasurer and her Solicitor the issue was resolved.

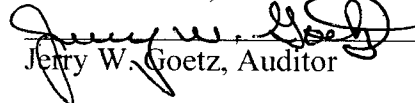
All other discrepancies were of minor concern and have been discussed with the departments involved.



Elizabeth A. Mader, Chairperson



Karen R. Gies, Auditor



Jerry W. Goetz, Auditor

2012

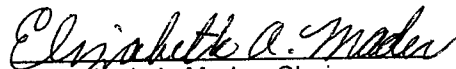
COUNTY OF ELK Auditors' Comments

We would again like to "thank" the elected officials and employees of Elk County for their cooperation during our 2012 audit.

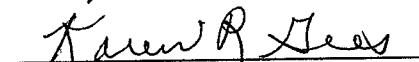
We attempt to have our Auditors' Settlement booklet conform to the single audit prepared by the independent accounting firm of Sharkey Piccirillo Keen & Hanzely LLP. The accounts of the County and its agencies are arranged in a sequence of categories consistent with the audit report guidelines provided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

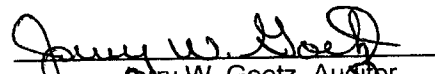
Sincerely,



Elizabeth A. Mader, Chairperson



Karen R. Gies, Auditor



Jerry W. Goetz, Auditor