

2016
COUNTY OF ELK
AUDITORS' SETTLEMENT



OUR STRENGTH
YOUR NUMBERS

COUNTY OF ELK
Elected Officials

59TH JUDICIAL DISTRICT PRESIDENT JUDGE
Honorable Richard A. Masson

COUNTY COMMISSIONERS

Janis E. Kemmer
Daniel R. Freeburg
Matthew G. Quesenberry

DISTRICT ATTORNEY

Shawn T. McMahon

SHERIFF

W. Todd Caltagarone

COUNTY CORONER

Michelle Muccio

DISTRICT JUSTICES

Mark S. Jacob
James L. Martin

TREASURER

Peggy B. Schneider

RECORDER OF DEEDS AND REGISTER OF WILLS

P. W. Weidenboerner

PROTHONOTARY AND CLERK OF COURTS

Susanne Straub Schneider

COUNTY AUDITORS

Siobhan Voss
Beth Bagley
Kathy McMahon

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2016
COUNTY OF ELK
GENERAL FUND
Beginning Balance Sheet

December 31, 2016

ASSETS

County National Bank Payroll Account	\$497.34
County National Bank Cash Management	\$2,454,860.88
Cash on Hand	\$500.00
Cash Investments	<u>\$73.69</u>

OTHER ASSETS

Taxes and Accounts Receivable	\$325,553.67
Due from Other Governments	\$172,354.87
Due from Other Funds	<u>\$881,149.92</u>

\$3,834,990.37

TOTAL ASSETS

\$3,834,990.37

LIABILITIES

Accounts Payable	<u>\$463,612.30</u>
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TOTAL LIABILITIES

\$463,612.30

UNRESERVED FUND BALANCE, December 31, 2016

\$3,371,378.07

2016
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

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

REVENUES

Taxes-Real Estate

311000	Current	\$6,485,745.23	
311100	Previous	\$6,287.68	\$6,492,032.91

Taxes-Per Capita

312000	Current	\$86,092.70	
312100	Previous	\$4,466.00	
312200	Prior	\$555.50	\$91,114.20

Taxes-Tax Claim

313000	Delinquent Taxes	\$827,288.48	\$827,288.48
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TOTAL TAXES \$7,410,435.59

INTERGOVERNMENTAL REVENUES

State Operating Grants

332200-5401	PA Department of Agriculture	\$2,237.39	
332200-5402	Probation	\$154,503.22	
332200-5404	Admin and Operation of Courts	\$44,553.56	
332200-5406	PA Emergency Management Agency	\$54,766.00	
332200-5423	Probation-TANF (Federal)	\$1,800.00	
332200-5430	State Reimbursement of Dist. Attorney	\$114,121.80	
332200-5517	Vital Statistics Improvement	\$2,842.72	
332200-6355	Reimbursement of Exp. Prior Years	\$1,791.68	\$376,616.37

Other State Payments in Lieu of Taxes

332500-05302	DER/State and National Forest	\$127,090.52	
332500-05303	State Game Lands	\$247,224.72	
332500-05305	Public Utility Realty Tax	\$9,071.63	\$383,386.87

TOTAL INTERGOVERNMENTAL REVENUES \$760,003.24

2016
COUNTY OF ELK
General Fund Revenues

Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05599	Hotel Tax Administration Costs	\$7,494.34	
340000-05600	Treasurer's Office	\$29,533.95	
340000-05604	Election Military Ballots	\$35.40	
340000-05610	Register and Recorder	\$170,363.22	
340000-05612	Notary Fees	\$276.75	
340000-05670	Tax Claim Costs/Deeds/Post	\$60.20	
340000-05690	Assessment Office (Maps, etc.)	\$9,872.65	
340000-05691	Reimbursement Assessment Tax Rolls	\$1,431.85	
340000-05694	Assessment-Platt Books	\$101.18	
340000-05711	Reimbursement Recycling Admin Fees	\$18,193.48	
340000-05712	CDBG/Administration Fees	\$44,956.38	
340000-05730	Reimbursement-Summer Job	\$20,226.60	
340000-05762	Administration Fee	\$9,819.07	
340000-05776	Planning Subdivision	\$1,520.90	
340000-05777	Cremation	\$4,275.00	
340000-05780	Assessment	<u>\$78,100.00</u>	\$396,260.97

General Government-Judicial

342000-06000	Prothonotary Office	\$69,092.59	
342000-06004	Sheriff	\$67,325.35	
342000-06020	District Justice-Martin	\$41,832.95	
342000-06030	District Justice-Jacob	\$47,178.68	
342000-06080	Probation and Parole	\$193,634.19	
342000-06090	Out-of-County Housing	\$13,440.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$12,717.39	
342000-06195	Judge Imposed Fines	<u>(\$55,305.86)</u>	\$389,915.29

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	<u>\$355,825.00</u>	\$355,825.00
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TOTAL CHARGES FOR SERVICES

\$1,142,001.26

MISCELLANEOUS REVENUES

Interest Earnings

361000-06170	General Fund--Checking	<u>\$7,536.80</u>	\$7,536.80
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Rents and Royalties

362000-06180	BFI Landfill--Superior Waste	<u>\$227,349.49</u>	\$227,349.49
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Other Miscellaneous Revenues

369000-06290	Sundries	\$11.96	
369000-06355	Reimbursement of Expenses Prior Year	\$20,968.39	
369000-06374	PCORP Dividends	\$36,574.00	
369000-54022	Blackfly Suppression Program	<u>\$1,224.75</u>	\$58,779.10

TOTAL MISCELLANEOUS REVENUES

\$293,665.39

2016
COUNTY OF ELK
General Fund Revenues
Continued

OTHER FINANCING SOURCES

Interfund Operating Transfers			
392000-06320	DRO Costs Reimbursement	\$437,495.49	
392000-06340	C & Y Costs Reimbursement	\$650,638.57	
392000-06350	Supervision Fee Reimbursement	\$42,131.37	
392000-06369	Conservation District Reimbursement	\$60,672.55	
392000-06380	Transfer From or To Other Funds	<u>\$68,961.28</u>	\$1,259,899.26
REFUNDS PRIOR YEAR EXPENDITURES			
394000-6355	Reimbursement of Prior Year Expenses	<u>\$867.87</u>	\$867.87
TOTAL OTHER FINANCING SOURCES			<u>\$1,260,767.13</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES			<u>\$10,866,872.61</u>
TOTAL REVENUES AND BALANCE			<u>\$14,238,250.68</u>

2016
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$169,175.76	
401001-10002	Personal Services	\$46,988.46	
401001-20002	Supplies	\$1,236.20	
401001-20005	Purchase of Equipment	\$85.23	
401001-30000	Other Services & Charges	\$28,986.68	
401001-32000	Contracted Services	\$43,750.00	
401001-34000	Communications	\$4,768.37	
401001-36000	Travel	\$2,082.07	
401001-41000	Miscellaneous	\$13,566.00	\$310,638.77

Chief Clerk

401101-10001	Salaries	\$43,800.12	
401101-10002	Personal Services	\$6,034.67	
401101-20002	Supplies	\$91.31	
401101-30000	Other Services & Charges	\$10,021.05	
401101-34000	Communications	\$41.65	
401101-36000	Travel	\$125.31	
401101-41000	Miscellaneous	\$25.00	
401101-41112	Grant Reimbursement	\$2.10	\$60,141.21

Registration

401201-10001	Salaries	\$61,940.37	
401201-10002	Personal Services	\$13,280.48	
401201-20002	Supplies	\$2,219.79	
401201-34000	Communications	\$7,007.52	
401201-36000	Travel	\$1,124.88	
401201-41000	Miscellaneous	\$534.47	\$86,107.51

Elections

401202-20002	Supplies	\$25,681.23	
401202-31000	Professional Services	\$29,227.72	
401202-32000	Contracted Services	\$13,998.31	
401202-34000	Communications	\$5,733.95	
401202-38000	Occupancy	\$2,380.00	\$77,021.21

County Network

401302-20002	Supplies	\$5,716.98	
401302-32000	Contracted Services	\$26,180.85	\$31,897.83

Auditors

401303-10001	Salaries	\$46,057.50	
401303-10002	Personal Services	\$4,522.82	
401303-20002	Supplies	\$173.47	
401303-30000	Other Services & Charges	\$558.12	
401303-31000	Professional Services	\$1,000.00	
401303-34000	Communications	\$1,247.51	
401303-36000	Travel	\$3,974.57	
401303-41000	Miscellaneous	\$1,172.00	\$58,705.99

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 6)

\$624,512.52

2016
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$170,889.70	
401306-10002	Personal Services	\$66,221.96	
401306-20002	Supplies	\$6,276.42	
401306-31000	Professional Services	\$300.00	
401306-32000	Contracted Services	\$13,548.14	
401306-34000	Communications	\$963.13	
401306-36000	Transportation	\$4,855.63	
401306-41000	Miscellaneous Association Dues/Registration	\$4,809.46	
401306-41003	Miscellaneous Tax Bills & Postage	<u>(\$108,471.54)</u>	\$159,392.90

Tax Collectors

401307-20002	Supplies	(\$60.46)	
401307-34000	Communications	\$2,504.23	
401307-40001	Insurance Bond Premium	\$64.00	
401307-42000	Miscellaneous Share Cost-Tax Collector	<u>\$34,371.79</u>	\$36,879.56

Tax Claim Bureau

401308-10001	Salaries	\$27,895.83	
401308-10002	Personal Services	\$15,237.97	
401308-20002	Supplies	\$1,024.29	
401308-31000	Professional Services	\$2,700.00	
401308-32000	Contracted Services	\$5,929.00	
401308-34000	Communications	\$59,601.54	
401308-36000	Travel	\$27.85	
401308-41000	Miscellaneous	<u>\$9,226.70</u>	\$121,643.18

Treasurer

401309-10001	Salaries	\$122,300.62	
401309-10002	Personal Services	\$44,605.68	
401309-20002	Supplies	\$2,468.40	
401309-32000	Contracted Services	\$2,599.80	
401309-34000	Communications	\$2,278.62	
401309-41000	Miscellaneous	<u>\$510.00</u>	\$174,763.12

Purchasing

401402-20002	Supplies	<u>\$184.19</u>	\$184.19
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Solicitor

401501-10001	Salaries	\$20,939.62	
401501-10002	Personal Services	<u>\$4,261.54</u>	\$25,201.16

Public Defender

401502-20002	Supplies	\$1,234.37	
401502-31000	Professional Services	\$119,970.75	
401502-32000	Contracted Services	\$78,891.11	
401502-34000	Communications	\$812.89	
401502-41000	Miscellaneous	<u>\$500.00</u>	\$201,409.12

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 7)

\$719,473.23

2016
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

401503-10001	Salaries	\$108,558.60	
401503-10002	Personal Services	\$50,884.64	
401503-20002	Supplies	\$507.19	
401503-31000	Professional Services	\$800.00	
401503-32000	Contracted Services	\$9,617.70	
401503-34000	Communications	\$378.67	
401503-36000	Travel	\$910.20	
401503-41000	Miscellaneous	<u>\$882.50</u>	\$172,539.50

PHEAA Summer Interns

401504-10001	Salaries	\$22,474.00	
401504-10002	Personal Services	<u>\$1,768.30</u>	\$24,242.30

Record Storage

401505-10001	Salaries	\$33,381.41	
401505-10002	Personal Services	\$8,162.88	
401505-20002	Supplies	\$73.22	
401505-32000	Contracted Services	\$2,754.79	
401505-34000	Communications	\$8.67	
401505-36000	Travel	<u>\$77.87</u>	\$44,458.84

Planning

401701-10001	Salaries	\$62,438.17	
401701-10002	Personal Services	\$21,718.39	
401701-20002	Supplies	\$513.00	
401701-34000	Communications	\$262.64	
401701-36000	Travel	\$389.16	
401701-41000	Miscellaneous	<u>\$428.00</u>	\$85,749.36

Data Processing

401702-10001	Salaries	\$62,101.97	
401702-10002	Personal Services	\$15,673.01	
401702-20002	Supplies	\$140.99	
401702-34000	Communications	<u>\$774.86</u>	\$78,690.83

CDBG Coordinator

401703-10001	Salaries	\$34,653.94	
401703-10002	Personal Services	\$18,690.98	
401703-20002	Supplies	\$188.84	
401703-34000	Communications	\$3,095.65	
401703-36000	Travel	\$53.43	
401703-41000	Miscellaneous	<u>\$150.00</u>	\$56,832.84

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 8)

\$462,513.67

2016
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Courthouse

401704-10001	Salaries	\$144,694.35	
401704-10002	Personal Services	\$56,433.52	
401704-20002	Supplies	\$14,468.17	
401704-20070	Maintenance/Protective Gear	\$337.90	
401704-32000	Contracted Services	\$48,566.63	
401704-34000	Communications	\$3,007.25	
401704-36000	Travel	\$1,357.21	
401704-38000	Occupancy	<u>\$34,496.85</u>	\$303,361.88

Courthouse Annex

401705-20002	Supplies	\$4,122.07	
401705-32000	Contracted Services	\$15,197.44	
401705-38000	Occupancy	<u>\$27,176.10</u>	\$46,495.61

Central Telephone

401706-10001	Salaries	\$26,246.74	
401706-10002	Personal Services	\$7,558.17	
401706-34000	Communications	<u>\$21,629.13</u>	\$55,434.04

Postage Maintenance and Agreements

401707-20002	Supplies	\$83.27	
401707-32000	Contracted Services	\$3,026.80	
401707-34000	Communications	<u>(\$3,190.23)</u>	(\$80.16)

Housing/Economic Development

401708-10001	Salaries	\$34,653.92	
401708-10002	Personal Services	\$16,691.68	
401708-20002	Supplies	\$1,757.38	
401708-34000	Communications	\$314.82	
401708-36000	Travel	\$31.96	
401708-41000	Miscellaneous	<u>\$150.00</u>	\$53,599.76

IT/GIS

401709-10001	Salaries	\$41,230.80	
401709-10002	Personal Services	\$15,687.16	
401709-20002	Supplies	\$750.70	
401709-32000	Contracted Services	\$2,481.22	
401709-34000	Communications	\$50.13	
401709-36000	Travel	\$73.21	
401709-41000	Miscellaneous	<u>\$330.00</u>	\$60,603.22

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 9)

\$519,414.35

2016
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Economic Community Development

401710-10001	Salaries	\$1,298.93	
401710-10002	Personal Services	\$1,362.36	
401710-34000	Communications	<u>\$2.33</u>	\$2,663.62

SUBTOTAL GENERAL GOVERNMENT \$2,663.62

TOTAL GENERAL GOVERNMENT \$2,328,577.39

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	58,557.07	
418400-10002	Personal Services	20,870.83	
418400-20000	Supplies	1,175.52	
418400-20005	Supplies-Purchase of Equipment	(2,464.78)	
418400-31000	Professional Services	16,212.78	
418400-32000	Contracted Services	46,185.55	
418400-34000	Communications	2,871.13	
418400-41000	Miscellaneous	<u>17,570.74</u>	\$160,978.84

District Justice Martin

418601-10001	Salaries	\$57,724.94	
418601-10002	Personal Services	\$34,350.68	
418601-20002	Supplies	\$5,667.94	
418601-20005	Supplies-Purchase of Equipment	-\$75.00	
418601-32000	Contracted Services	\$2,251.56	
418601-34000	Communications	\$9,631.33	
418601-38000	Occupancy	\$12,960.00	
418601-40001	Insurance Bond Premium	<u>\$394.00</u>	\$122,905.45

District Justice Jacob

418602-10001	Salaries	\$81,951.48	
418602-10002	Personal Services	\$26,671.49	
418602-20002	Supplies	\$6,978.01	
418602-32000	Contracted Services	\$4,286.59	
418602-34000	Communications	\$16,246.45	
418602-38000	Occupancy	\$17,560.54	
418602-41000	Miscellaneous	<u>\$984.00</u>	\$154,678.56

Law Library

418800-20002	Supplies	\$34,903.97	
418800-31000	Professional Services	<u>\$780.00</u>	\$35,683.97

SUBTOTAL JUDICIAL GOVERNMENT (Continued on Page 10) \$474,246.82

2016
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Coroner

418930-10001	Salaries	\$29,894.54	
418930-10002	Personal Services	\$14,876.58	
418930-20002	Supplies	\$812.49	
418930-31000	Professional Services	\$18,388.97	
418930-34000	Communications	\$642.70	
418930-36000	Travel	\$5,854.91	
418930-36000	Contracted Services	\$375.00	
418930-38000	Occupancy	\$626.69	
418920-41000	Miscellaneous	\$4,255.80	\$75,727.68

District Attorney

418940-10001	Salaries	\$240,833.26	
418940-10002	Personal Services	\$40,805.97	
418940-20002	Supplies	\$4,070.00	
418940-32000	Contracted Services	\$17,940.14	
418940-34000	Communications	\$477.05	
418940-36000	Travel	\$530.10	
418940-41000	Miscellaneous	\$4,244.41	\$308,900.93

Prothonotary

418950-10001	Salaries	\$133,924.61	
418950-10002	Personal Services	\$33,836.97	
418950-20002	Supplies	\$3,834.18	
418950-31000	Professional Services	\$1,800.00	
418950-32000	Contracted Services	\$4,600.00	
418950-34000	Communications	\$2,314.05	
418950-36000	Travel	\$565.53	
418950-41000	Miscellaneous	\$500.00	\$181,375.34

Register of Wills

418960-10001	Salaries	\$32,101.25	
418960-10002	Personal Services	\$5,350.72	
418960-20002	Supplies	\$2,158.56	
418960-31000	Professional Services	\$800.00	
418960-34000	Communications	\$1,209.37	
418960-36000	Transportation	\$194.31	
418960-41000	Miscellaneous	\$1,303.21	\$43,117.42

SUBTOTAL JUDICIAL GOVERNMENT (Continued on Page 11)

\$609,121.37

2016
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Sheriff

418970-10001	Salaries	\$246,732.39	
418970-10002	Personal Services	\$56,986.32	
418970-20002	Supplies	\$9,487.58	
418970-31000	Professional Services	\$2,080.00	
418970-34000	Communications	\$3,251.45	
418970-36000	Travel	\$10,983.09	
418970-36009	Travel-Vehicle Purchase	\$13,000.00	
418970-41000	Miscellaneous	<u>\$2,971.24</u>	\$345,492.07

Arbitrators

418980-31000	Professional Services	<u>\$1,750.00</u>	\$1,750.00
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MH/MR Referee

418990-10001	Salaries	\$13,365.30	
418990-10002	Personal Services	\$1,122.81	
418990-31000	Professional Services	<u>\$1,480.00</u>	\$15,968.11

TOTAL JUDICIAL GOVERNMENT

\$1,446,578.37

PUBLIC SAFETY

Jail

423200-10001	Salaries	\$1,575,696.90	
423200-10002	Personal Services	\$528,604.34	
423200-20002	Supplies	\$216,488.90	
423200-30000	Other Services & Charges	\$97.45	
423200-32000	Contracted Services	\$304,127.32	
423200-34000	Communications	\$1,198.52	
423200-36000	Travel	\$2,699.43	
423200-38000	Occupancy	\$50,688.00	
423200-41000	Miscellaneous	<u>\$5,171.41</u>	\$2,684,772.27

Juvenile Probation

423300-10001	Salaries	\$110,640.27	
423300-10002	Personal Services	\$51,400.50	
423300-36000	Transportation	\$1,113.07	
423300-41000	Miscellaneous	\$1,160.57	
423300-70080	Juvenile Enhancement Account	<u>\$3,638.63</u>	\$167,953.04

Warden

423400-10001	Salaries	\$155,152.14	
423400-10002	Personal Services	\$47,831.12	
423400-20002	Supplies	\$141.56	
423400-34000	Communications	\$887.01	
423400-36000	Transportation	\$207.43	
423400-41000	Miscellaneous	<u>\$735.39</u>	\$204,954.65

SUBTOTAL PUBLIC SAFETY (Continued on Page 12)

\$3,057,679.96

2016
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY (Continued)

Probation and Parole

423600-10001	Salaries	\$289,173.99	
423600-10002	Personal Services	\$104,184.86	
423600-20002	Supplies	\$9,053.75	
423600-34000	Communications	\$4,935.93	
423600-36000	Travel	\$565.43	
423600-40005	Insurance	\$340.00	
423600-41000	Miscellaneous	<u>\$768.93</u>	\$409,022.89

Communications

429300-10001	Salaries	\$600,601.81	
429300-10002	Personal Services	\$174,457.48	
429300-38000	Occupancy	<u>\$52,590.70</u>	\$827,649.99

EMA

429400-10001	Salaries	\$85,785.12	
429400-10002	Personal Services	\$22,143.68	
429400-20002	Supplies	\$3,312.48	
429400-32000	Contracted Services	\$14,859.85	
429400-34000	Communications	\$6,274.59	
429400-36000	Travel	\$66.38	
429400-41000	Miscellaneous	<u>\$282.00</u>	\$132,724.10

TOTAL PUBLIC SAFETY \$4,427,076.94

PUBLIC WORKS

Recycling

432300-10001	Salaries	\$89,516.92	
432300-10002	Personal Services	\$28,868.85	
432300-20002	Supplies	\$100.05	
432300-30000	Other Services & Charges	\$1,431.03	
432300-34000	Communications	\$1,451.02	
432300-36000	Travel	\$258.51	
432300-41000	Miscellaneous	<u>\$125.00</u>	\$121,751.38

TOTAL PUBLIC WORKS \$121,751.38

HUMAN SERVICES

Veterans' Affairs

441000-10001	Salaries	\$60,371.54	
441000-10002	Personal Services	\$22,626.13	
441000-20002	Supplies	\$11,259.85	
441000-32000	Contracted Services	\$3,127.67	
441000-34000	Communications	\$319.58	
441000-36000	Transportation	\$963.82	
441000-41000	Miscellaneous	<u>\$7,760.00</u>	\$106,428.59

TOTAL HUMAN SERVICES \$106,428.59

2016
COUNTY OF ELK
General Fund Expenditures
Continued

CONSERVATION AND DEVELOPMENT

Conservation

468000-20002	Supplies	\$47.67	
468000-34000	Communications	<u>\$1,075.67</u>	\$1,123.34

TOTAL CONSERVATION & DEVELOPMENT \$1,123.34

DEBT SERVICE

Miscellaneous Expenditures

475000-32000	Contracted Services	\$242,368.97	
475000-41012	Miscellaneous-Prior Year Expenditures	\$8,614.23	
475000-41203	County Retirement Contribution	<u>\$359.63</u>	\$251,342.83

TAN

479000-54005	Subsidy-Interest on Loan	<u>\$186.00</u>	\$186.00
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TOTAL DEBT SERVICE \$251,528.83

MISCELLANEOUS

Appropriations--Contributions

481003-50002	Contributions	<u>\$442,876.08</u>	\$442,876.08
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Appropriations--Grants

481003-52000	Grants	<u>\$21,762.66</u>	\$21,762.66
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Appropriations--Subsidies

481003-54000	Subsidies	<u>\$408,246.28</u>	\$408,246.28
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Workman's Compensation Contributions

484000-41026	Adjustments	<u>\$1,727.19</u>	\$1,727.19
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Unemployment Compensation

485000-41028	Miscellaneous-SUI Adjustment	<u>\$901.77</u>	\$901.77
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Insurance

487000-40000	Insurance	\$305,044.02	
487000-41000	Miscellaneous	<u>\$7,155.90</u>	\$312,199.92

Miscellaneous Expenditures

489000-41050	Miscellaneous Exp. Prior Year/Outstand Check	(\$114.73)	
489000-70022	Miscellaneous Post-Pre Employment Physicals	<u>\$1,651.00</u>	\$1,536.27

Miscellaneous Expenditures

489900-6367	Post Closure--SW Enforcement Officer	\$46,771.60	
489900-41000	Miscellaneous	<u>\$664.65</u>	\$47,436.25

TOTAL MISCELLANEOUS \$1,236,686.42

2016
COUNTY OF ELK
General Fund Expenditures
Continued

OTHER FINANCING USES

Interfund Operating Transfers

492000-20	Cash Investements	\$500,000.00	
492000-06380	Transfer From/To Other Funds	(\$9,641.52)	
492000-42026	Clean & Green Rollback Interest	\$2,714.88	
492000-43026	Clean & Green Rollbacks	<u>\$21,431.06</u>	\$514,504.42

Refunds--Prior Years

494000-41012	Transfer of County Funds/Refund Taxes	(\$359.63)	
494000-41015	Miscellaneous Transfer of County Funds	\$17,431.61	
494000-41016	Miscellaneous Prior Years Expenditures	<u>\$1,017.11</u>	\$18,089.09

TOTAL OTHER FINANCING USES \$532,593.51

TAX COLLECTORS

Tax Collectors/Assessment Board

501307-10001	Salaries	\$163,713.03	
501307-10002	Personal Services	<u>\$12,524.05</u>	\$176,237.08

TOTAL TAX COLLECTORS \$176,237.08

TOTAL EXPENDITURES & OTHER FINANACING USES \$10,628,581.85

BALANCE, December 31, 2016 \$3,609,668.83

TOTAL EXPENDITURES AND BALANCE \$14,238,250.68

2016
COUNTY OF ELK
GENERAL FUND
ENDING BALANCE SHEET

December 31, 2016

ASSETS

County National Bank Payroll Account	\$497.34	
County National Bank Cash Management	\$2,182,494.95	
Cash on Hand	\$500.00	
Cash Investments	\$73.70	
		\$2,183,565.99

OTHER ASSETS

Taxes and Accounts Receivable (2)	\$338,351.68	
Due from Other Governments (3)	\$191,352.66	
Due from Other Funds (4 & 5)	\$1,112,171.94	
		\$1,641,876.28

TOTAL ASSETS	\$3,825,442.27
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LIABILITIES

Accounts Payable (6, 7, 8)	\$215,773.44
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TOTAL LIABILITIES	\$215,773.44
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UNRESERVED FUND BALANCE, December 31, 2016	\$3,609,668.83
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**2016
COUNTY OF ELK
GENERAL FUND SUMMARY**

BALANCE, December 31, 2015		\$3,371,378.07
REVENUES		
Taxes	\$7,410,435.59	
Intergovernmental Revenues	\$760,003.24	
Charges for Services	\$1,142,001.26	
Miscellaneous	\$293,665.39	
Other Financing Sources	<u>\$1,260,767.13</u>	
TOTAL REVENUE		<u>\$10,866,872.61</u>
TOTAL REVENUES AND BALANCES		<u>\$14,238,250.68</u>
EXPENDITURES		
General Government	\$2,328,577.39	
Judicial Government	\$1,446,578.37	
Public Safety	\$4,427,076.94	
Public Works	\$121,751.38	
Human Services	\$106,428.59	
Conservation and Development	\$1,123.34	
Debt Service	\$251,528.83	
Miscellaneous	\$1,236,686.42	
Other Financing Uses	\$532,593.51	
Tax Collectors	<u>\$176,237.08</u>	
TOTAL EXPENDITURES		<u>\$10,628,581.85</u>
BALANCE, December 31, 2016		\$3,609,668.83
TOTAL EXPENDITURES AND BALANCE		<u>\$14,238,250.68</u>

2016
COUNTY OF ELK
Payroll Fund
CNB 3561

BALANCE, December 31, 2015		\$497.34	
REVENUES			
Deposits from General Fund	<u>\$3,732,717.91</u>		
TOTAL REVENUES		<u>\$3,732,717.91</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$3,733,215.25</u></u>
EXPENDITURES			
Net Payroll			
County National Bank	\$625,998.79		
County National Bank - Direct Deposit	<u>\$3,106,719.12</u>		
TOTAL EXPENDITURES		<u>\$3,732,717.91</u>	
BALANCE, December 31, 2016		\$497.34	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$3,733,215.25</u></u>

2016
COUNTY OF ELK
Employees' Payroll Deductions Report

GROSS PAY

\$6,028,185.17

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)	
Health CAF	\$193,800.91
Flex Plan	\$28,099.00
A-Life	\$837.60
AFLAC	\$6,641.58
Dental CAF	\$21,671.20
Insurance CAF	\$5,523.12
Vision Plan CAF	\$5,863.48

(Portion of Gross Pay Subject to Federal Withholding)

\$262,436.89

Deferred Compensation (Deferred from Federal Withholding Tax)	
NACO Deferred Compensation	\$40,778.76
Retirement Compensation (Max 7%)	\$370,730.00

(Portion of Gross Pay Subject to Federal Withholding)

\$411,508.76

Other Payroll Deductions	
Additional Life	\$850.80
Disability Income Protection	\$1,709.28
Retirement Payments (Over 7%)	\$83,004.03
Credit Union	\$164,389.00
Union Dues	\$34,347.13
Wage Attachment	\$8,585.53
Other Insurance	\$8,981.68
Tax Levy	\$6,500.00
General Deductions	\$289.64
General Deductions	\$750.00
Insurance	\$1,098.00
Child Support	\$8,929.64
Dental	\$799.52
Vision	\$185.06
Health	\$3,920.22

\$324,339.53

Withholding Taxes	
Federal Income Tax	\$612,350.98
Federal Insurance Contributions Act	\$353,996.60
Medicare	\$83,603.33
State Income Tax	\$177,033.34
Local Income Tax	\$58,163.51
State Unemployment Insurance	\$3,643.32
Local State Tax	\$8,391.00

\$1,297,182.08

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

\$2,295,467.26

NET PAY

\$3,732,717.91

2016
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2016 \$14,921,423.26

REVENUES

Member Contributions	\$454,250.79	
County Contribution	\$242,092.00	
Realized Capital Gains	\$171,864.76	
Net Accrued Interest/Other	\$304,073.51	
Investment Interest	\$252,389.73	
Investment Dividends	\$27,144.52	
		\$1,451,815.31

TOTAL REVENUES AND BALANCE \$16,373,238.57

EXPENDITURES

Retirement Allowances Paid	\$1,163,459.22	
Administrative Expenses	\$109,956.44	
Miscellaneous	\$4,663.14	
		\$1,278,078.80

Net Increase \$173,736.51

Total Assets (cost value) December 31, 2016 \$15,095,159.77

Unrealized appreciation/depreciation \$3,950,059.91

Total Assets (market value) December 31, 2016 \$19,045,219.68

Assets	Cost Value	Market Value
Cash and Short-term Investments	\$809,163.49	\$815,657.20
Receivables	\$40,231.19	\$40,231.19
U.S. Government Obligations	\$2,957,309.02	\$2,937,142.01
Domestic Corporate Bonds	\$2,725,232.03	\$2,700,284.37
Domestic Common Stock	\$6,906,204.39	\$10,505,024.36
Mutual Funds	\$1,664,324.89	\$2,054,229.89
Total State and Municipal	\$35,369.60	\$35,325.50
Cash Impact of Pending Trade	\$42,674.84	\$42,674.84
BALANCE, December 31, 2016	\$15,095,159.77	\$19,045,219.68

2016
COUNTY OF ELK
2010 Series A Recovery Zone Economic Development Bond
Northwest Savings Bank

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

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

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

2016
COUNTY OF ELK
DEBT FUND
GENERAL OBLIGATION BONDS-SERIES OF 2003
Northwest Savings Bank 7661

BALANCE, December 31, 2015		\$611,034.10
REVENUES		
Tax Collector Collections	\$239,168.09	
In Lieu of Taxes	\$388.44	
Tax Claim	\$17,276.27	
Interest Earned	\$549.50	
General Obligation Bond Series B	\$51,083.80	
Miscellaneous Credit	\$447.67	
TOTAL REVENUES		\$308,913.77
TOTAL REVENUES AND BALANCE		\$919,947.87
EXPENDITURES		
2010 Series A Principal	\$275,000.00	
2010 Series A Interest	\$25,290.00	
2010 Series B Interest	\$144,063.75	
Administration Fee Cost 2003	\$1,100.00	
Miscellaneous Debit	\$25.00	
Vet Preference	\$33.69	
TOTAL EXPENDITURES		\$445,512.44
BALANCE, December 31, 2016		\$474,435.43
TOTAL EXPENDITURES AND BALANCE		\$919,947.87

2016
COUNTY OF ELK
Construction Fund
CNB Bank 0234

BALANCE, December 31, 2015		\$166,034.68
REVENUES		
CCAP Trust	<u>\$38,587.00</u>	
TOTAL REVENUES		<u>\$38,587.00</u>
TOTAL REVENUES AND BALANCE		<u>\$204,621.68</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$204,621.68
TOTAL EXPENDITURES AND BALANCE		<u>\$204,621.68</u>

2016
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

BALANCE, December 31, 2015		\$62,563.72
REVENUES		
Affordable Housing Collections from		
Recorder of Deeds	\$26,663.00	
Interest Earned	<u>\$43.03</u>	
TOTAL REVENUES		<u>\$26,706.03</u>
TOTAL REVENUES AND BALANCE		<u><u>\$89,269.75</u></u>
EXPENDITURES		
Construction	\$5,776.00	
Administration Fee	\$3,894.15	
Lien Fees	<u>\$18.00</u>	
TOTAL EXPENDITURES		<u>\$9,688.15</u>
BALANCE, December 31, 2016		\$79,581.60
TOTAL EXPENDITURES AND BALANCE		<u><u>\$89,269.75</u></u>

2016
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account
 CNB Bank 4077

BALANCE, December 31, 2015		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	\$231,545.57	
TOTAL REVENUES		\$231,545.57
TOTAL REVENUES AND BALANCE		\$231,545.57
EXPENDITURES		
Payments to Contractors and Suppliers	\$189,222.00	
County of Elk General Fund	\$42,323.57	
TOTAL EXPENDITURES		\$231,545.57
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		\$231,545.57

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

2016
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2011 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$22,103.24

TOTAL REVENUES \$22,103.24

TOTAL REVENUES AND BALANCE \$22,103.24

EXPENDITURES

Briggs Earthwork \$22,103.24

TOTAL EXPENDITURES \$22,103.24

BALANCE, December 31, 2016 \$0.00

TOTAL EXPENDITURES AND BALANCE \$22,103.24

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

2012 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$7,539.90

TOTAL REVENUES \$7,539.90

TOTAL REVENUES AND BALANCE \$7,539.90

EXPENDITURES

County of Elk \$7,539.90

TOTAL EXPENDITURES \$7,539.90

BALANCE, December 31, 2016 \$0.00

TOTAL EXPENDITURES AND BALANCE \$7,539.90

Note: The 2012 Community Block Grant had originally been funded by an authorized amount of \$212,568.00. The remaining authorized 2012 Entitlement Community Development Block Grant Funds are \$0.00.

2016
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2013 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$34,783.67

TOTAL REVENUES \$34,783.67

TOTAL REVENUES AND BALANCE \$34,783.67

EXPENDITURES

County of Elk \$34,783.67

TOTAL EXPENDITURES \$34,783.67

BALANCE, December 31, 2016 \$3,518.33

TOTAL EXPENDITURES AND BALANCE \$34,783.67

Note: The 2013 Community Block Grant had originally been funded by an authorized amount of \$212,792.00. The remaining authorized 2013 Entitlement Community Development Block Grant Funds are \$3,518.33.

2014 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$167,118.76

TOTAL REVENUES \$167,118.76

TOTAL REVENUES AND BALANCE \$167,118.76

EXPENDITURES

Briggs Earthwork \$135,958.76
M & M Contractors \$31,160.00

TOTAL EXPENDITURES \$167,118.76

BALANCE, December 31, 2016 \$46,633.24

TOTAL EXPENDITURES AND BALANCE \$167,118.76

Note: The 2014 Community Block Grant had originally been funded by an authorized amount of \$213,752.00. The remaining authorized 2012 Entitlement Community Development Block Grant Funds are \$46,633.24.

2016
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2015 Entitlement Community Development Block Grant

REVENUES

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

County of Elk	\$0.00
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TOTAL EXPENDITURES	\$0.00
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BALANCE, December 31, 2016	\$295,109.00
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TOTAL EXPENDITURES AND BALANCE	\$0.00
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Note: The 2015 Community Block Grant had originally been funded by an authorized amount of \$295,109.00. The remaining authorized 2015 Entitlement Community Development Block Grant Funds are \$295,109.00.

2016
COUNTY OF ELK
Family Service System Reform
 CNB Cash Management 5748

BALANCE, December 31, 2015		\$11,564.57
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$11,564.57</u>
EXPENDITURES		
County of Elk	\$5,782.57	
Elk County Children & Youth Advisory Board	<u>\$5,782.00</u>	
TOTAL EXPENDITURES		<u>\$11,564.57</u>
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$11,564.57</u>

2016
COUNTY OF ELK
Federal Social Services
CNB Bank 3930

BALANCE, December 31, 2015		\$126.35
REVENUES		
State Treasurer-Department of Public Welfare Homeless Assistance Program	<u>\$41,725.00</u>	
TOTAL REVENUES		<u>\$41,725.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$41,851.35</u>
EXPENDITURES		
CAPSEA	<u>\$41,725.00</u>	
TOTAL EXPENDITURES		<u>\$41,725.00</u>
BALANCE, December 31, 2016		\$126.35
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$41,851.35</u>

2016
COUNTY OF ELK
Human Services

CNB Bank 2080

BALANCE, December 31, 2015		\$6,421.44
REVENUES		
State Treasurer-Department of Public Welfare	\$75,000.00	
Interest Earned	<u> \$15.30</u>	
TOTAL REVENUES		<u> \$75,015.30</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u> \$81,436.74</u>
EXPENDITURES		
Office of Human Services, Inc.	<u> \$75,000.00</u>	
TOTAL EXPENDITURES		<u> \$75,000.00</u>
BALANCE, December 31, 2016		\$6,436.74
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u> \$81,436.74</u>

2016
COUNTY OF ELK
MULTIPLE HOUSING ACCESS
 First Commonwealth Bank 7233

BALANCE, December 31, 2015		\$1.18
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.18</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$1.18
TOTAL EXPENDITURES AND BALANCE		<u>\$1.18</u>

2016
COUNTY OF ELK
Transportation
 CNB 5633

BALANCE, December 31, 2015		\$112,790.72
REVENUES		
State Treasurer - Department of Public Welfare	\$523,854.00	
Area Transportation Authority Reimbursement	\$37,219.00	
Interest Earned	\$333.49	
TOTAL REVENUES		\$561,406.49
TOTAL REVENUES AND BALANCE		\$674,197.21
EXPENDITURES		
Area Transportation Authority	\$487,548.61	
Overpayment Repayment	\$37,219.00	
Check Purchase	\$46.24	
TOTAL EXPENDITURES		\$524,813.85
BALANCE, December 31, 2016		\$149,383.36
TOTAL EXPENDITURES AND BALANCE		\$674,197.21

2016
COUNTY OF ELK
Children and Youth Special Account

PNC Bank 7432 and Northwest Savings Bank 1298

BALANCE, December 31, 2015	\$303,951.68	\$0.00
REVENUES		
	PNC Bank	Northwest
State Treasurer-Federal Title XX	\$54,390.00	\$10,878.00
State Treasurer-Federal Title IV-E	\$284,224.67	\$58,342.15
State Treasurer-Act 148	\$996,671.31	\$0.00
State Treasurer-Title IV-B	\$32,444.00	\$6,489.00
Independent Living Special Grant	\$82,453.00	\$13,812.00
County of Elk Match	\$161,832.40	\$59,323.57
TANF Monies	\$25,920.00	\$18,799.97
Program Income (Maintenance)	\$71,079.64	\$3,122.43
Caseworker Visit Grant	\$1,975.00	\$0.00
Inform Technology Grant	\$14,184.22	\$0.00
Miscellaneous	\$71,861.88	\$279,411.00
Medicaid	\$984.80	\$55.23
Interest Earned	\$367.35	\$37.38
	<hr/>	<hr/>
TOTAL REVENUES	\$1,798,388.27	\$450,270.73
	<hr/>	<hr/>
TOTAL REVENUES AND BALANCE	\$2,102,339.95	\$450,270.73
	<hr/>	<hr/>
EXPENDITURES		
County Reimbursement for Wages and Benefits	\$611,019.77	\$0.00
Purchased Client Services	\$825,683.16	\$165,997.34
Adoptive Assistance	\$71,687.23	\$12,390.00
Program Services Consultation	\$64,201.25	\$0.00
Communications	\$11,268.48	\$3,505.39
Travel Expenses	\$15,720.87	\$2,824.85
Office Equipment and Supplies	\$14,175.37	\$1,022.86
Occupancy, Rent, Utilities and Housekeeping	\$21,481.89	\$13,392.40
Service Supplies	\$280,770.14	\$3,692.03
Miscellaneous Personnel Expenses	\$5,575.00	\$285.00
Indirect Administration	\$33,485.13	\$85.50
Guardian AD PD Juvenile	\$4,659.50	\$70.00
Other Operating Expenses	\$256.00	\$0.00
Major Purchases	\$37,119.93	\$0.00
Buildings/Land/Repair Improvements	\$0.00	\$2,129.58
	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,997,103.72	\$205,394.95
	<hr/>	<hr/>
BALANCE, December 31, 2016	\$105,236.23	\$244,875.78
	<hr/>	<hr/>
TOTAL EXPENDITURES AND BALANCE	\$2,102,339.95	\$450,270.73
	<hr/>	<hr/>

2016
COUNTY OF ELK
County Record Improvement Fund
 Northwest Savings Bank 3180

BALANCE, December 31, 2015		\$24,907.23
REVENUES		
Collections	\$7,934.00	
Interest Earned	<u>\$1.32</u>	
TOTAL REVENUES		<u>\$7,935.32</u>
TOTAL REVENUES AND BALANCE		<u><u>\$32,842.55</u></u>
EXPENDITURES		
County of Elk General Fund	<u>\$23,403.90</u>	
TOTAL EXPENDITURES		<u>\$23,403.90</u>
BALANCE, December 31, 2016		\$9,438.65
TOTAL EXPENDITURES AND BALANCE		<u><u>\$32,842.55</u></u>

2016
COUNTY OF ELK
Domestic Relations IV-D
 CNB Bank 7236 and 4723

BALANCE, December 31, 2015		\$615,485.38
 REVENUES		
State Treasurer IV-D Reimbursement	\$273,729.97	
County of Elk Share	\$93,781.00	
Incentive Payments	\$51,038.86	
Collection of Fees	\$45,263.10	
Interest Earned	\$1,393.14	
 TOTAL REVENUES		 \$465,206.07
 TOTAL REVENUES AND BALANCE		 \$1,080,691.45
 EXPENDITURES		
Salaries and Wages	\$246,379.52	
Fringe Benefits	\$125,496.74	
Overhead	\$136,596.80	
 TOTAL EXPENDITURES		 \$508,473.06
 BALANCE, December 31, 2016		 \$572,218.39
 TOTAL EXPENDITURES AND BALANCE		 \$1,080,691.45

Note: As of December 31, 2016, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$61,263.74 and in a separate Incentive Account with a balance of \$174,263.43. These are not included in the Domestic Relations IV-D Account's operating office balance.

2016
COUNTY OF ELK
DUI Corrections
 CNB 5633

BALANCE, December 31, 2015		\$20,039.48
REVENUES		
DUI/Corrections Monies Collected	\$45.36	
County of Elk General Fund	<u>\$10,395.98</u>	
TOTAL REVENUES		<u>\$10,441.34</u>
TOTAL REVENUES AND BALANCE		<u>\$30,480.82</u>
EXPENDITURES		
Supplies/Purchase of Equipment	<u>\$7,448.00</u>	
TOTAL EXPENDITURES		\$7,448.00
BALANCE, December 31, 2016		<u>\$23,032.82</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$30,480.82</u>

2016
COUNTY OF ELK
DUI/Drug and Alcohol
 CNB Bank 4291

BALANCE, December 31, 2015		\$60,197.79
REVENUES		
Transfer from Elk County General Fund	\$10,395.99	
DUI/Drug and Alcohol Monies Collected	\$45.37	
Interest Earned	\$116.08	
TOTAL REVENUES		\$10,557.44
TOTAL REVENUES AND BALANCE		\$70,755.23
EXPENDITURES		
Advanced Disposal	\$883.42	
Redwood Toxicology Lab	\$893.50	
Probation & Parole	\$45.70	
1 Step Detect Associates	\$1,381.50	
Alcohol & Drug Abuse Services, Inc.	\$4,949.50	
Way Office Plus	\$63.54	
TOTAL EXPENDITURES		\$8,217.16
BALANCE, December 31, 2016		\$62,538.07
TOTAL EXPENDITURES AND BALANCE		\$70,755.23

2016
COUNTY OF ELK
Substance Abuse Education

CNB Bank 0242

BALANCE, December 31, 2015		\$91,411.24
REVENUES		
Act 198 Monies Collected	\$7,803.64	
Transfer Act 198 Monies from General Fund	<u>\$692.61</u>	
TOTAL REVENUES		<u>\$8,496.25</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$99,907.49</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$99,907.49
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$99,907.49</u>

2016
COUNTY OF ELK
Emergency 911 Account
CNB Cash Management 3513*

BALANCE, December 31, 2015		\$157,610.55
REVENUES		
Interest Earned	<u>\$37.50</u>	
TOTAL REVENUES		<u>\$37.50</u>
TOTAL REVENUES AND BALANCE		<u>\$157,648.05</u>
EXPENDITURES		
Miscellaneous Expenses	<u>\$157,648.05</u>	
TOTAL EXPENDITURES		<u>\$157,648.05</u>
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$157,648.05</u>

*Account closed March 2016

2016
COUNTY OF ELK
E-911 Wireless Account
 First Commonwealth Bank 9460

BALANCE, December 31, 2015		\$166,464.73
REVENUES		
PA Emergency Management Allocation	\$1,025,642.92	
Transfer from 911 Account	\$157,648.05	
Cameron County	\$69,196.88	
Miscellaneous	\$228.27	
Interest Earned	\$104.01	
TOTAL REVENUES		\$1,252,820.13
TOTAL REVENUES AND BALANCE		\$1,419,284.86
EXPENDITURES		
Miscellaneous	\$1,312.98	
Technical Service & Maintenance	\$238,829.42	
Equipment Purchases	\$78,028.34	
Phone & Internet	\$143,144.61	
Professional Services	\$14,000.00	
Training/Certifications/Dues	\$6,242.00	
Transportation/Travel	\$996.21	
County of Elk Reimbursement	\$355,825.00	
TOTAL EXPENDITURES		\$838,378.56
BALANCE, December 31, 2016		\$580,906.30
TOTAL EXPENDITURES AND BALANCE		\$1,419,284.86

2016
COUNTY OF ELK
Northern Tier Regional Tele Project
Northwest Savings Bank 5084

BALANCE, December 31, 2015		\$232,716.99
REVENUES		
Elk 911 Windstream T1 Trunks	\$1,602.15	
Elk 911 Zito Media Fiber Costs	\$17,257.13	
Elk 911 Verizon All Links	\$30,737.48	
Cameron County	\$8,363.97	
Clarion County	\$33,138.26	
Clearfield County	\$59,647.56	
Crawford County	\$41,457.67	
Jefferson County	\$68,477.97	
McKean County	\$41,340.16	
Warren County	\$25,662.87	
Erie County	\$117,629.67	
Interest Earned	<u>\$247.91</u>	
TOTAL REVENUES		<u>\$445,562.80</u>
TOTAL REVENUES AND BALANCE		<u><u>\$678,279.79</u></u>
EXPENDITURES		
Windstream Corporation	\$15,732.77	
Verizon	\$5,082.35	
Verizon Select Service	\$253,223.52	
Zito Media	\$169,450.56	
Comcast	\$145.75	
Atlantic Broadband	\$115.58	
Professional Services	<u>\$41,135.79</u>	
TOTAL EXPENDITURES		<u>\$484,886.32</u>
BALANCE, December 31, 2016		\$193,393.47
TOTAL EXPENDITURES AND BALANCE		<u><u>\$678,279.79</u></u>

2016
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

BALANCE, December 31, 2015		\$41,255.54
REVENUES		
Reimbursement for Hazmat Material	\$6,008.00	
Industries-Response Plan	\$625.00	
Industries-Chemicals	\$24,050.00	
HMEP Grant	\$6,400.00	
Interest Earned	<u>\$13.75</u>	
TOTAL REVENUES		<u>\$37,096.75</u>
TOTAL REVENUES AND BALANCE		<u><u>\$78,352.29</u></u>
EXPENDITURES		
Equipment and Supplies	\$16,535.66	
Mileage, Training, and Lodging	\$1,465.34	
Pager Service/Fax Service	\$87.45	
Miscellaneous Training and Registration	\$152.50	
Cellular Phone Service	\$5,290.64	
Professional Services	\$8,000.00	
Miscellaneous Debit	<u>\$9,547.35</u>	
TOTAL EXPENDITURES		<u>\$41,078.94</u>
BALANCE, December 31, 2016		\$37,273.35
TOTAL EXPENDITURES AND BALANCE		<u><u>\$78,352.29</u></u>

2016
COUNTY OF ELK
Hotel Tax Fund
Northwest Savings Bank 3644

BALANCE, December 31, 2015		\$2,239.01
REVENUES		
Collections	<u>\$140,816.47</u>	
TOTAL REVENUES		<u>\$140,816.47</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$143,055.48</u>
EXPENDITURES		
Great Outdoors Visitors Bureau	\$133,645.00	
Cabin Creek Lodges	\$1,146.30	
Miscellaneous Charge	\$71.32	
County of Elk-General Fund	<u>\$6,689.61</u>	
TOTAL EXPENDITURES		<u>\$141,552.23</u>
BALANCE, December 31, 2016		\$1,503.25
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$143,055.48</u>

2016
COUNTY OF ELK
Housing Rehabilitation Program
CNB Bank 9623

BALANCE, December 31, 2015		\$945.61
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$945.61</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$945.61
TOTAL EXPENDITURES AND BALANCE		<u>\$945.61</u>

2016
COUNTY OF ELK
Liquid Fuel Tax Fund
 First Commonwealth Bank 7676

BALANCE, December 31, 2015		\$36,280.46
REVENUES		
State Liquid Fuel Tax Grant	\$90,948.31	
Interest Earned	<u>\$4.35</u>	
TOTAL REVENUES		<u>\$90,952.66</u>
TOTAL REVENUES AND BALANCE		<u>\$127,233.12</u>
EXPENDITURES		
Maintenance and Repair	\$72,000.00	
Equipment	\$18,000.00	
Winter Maintenance	\$9,000.00	
Miscellaneous Debt	<u>\$12,006.05</u>	
TOTAL EXPENDITURES		<u>\$111,006.05</u>
BALANCE, December 31, 2016		\$16,227.07
TOTAL EXPENDITURES AND BALANCE		<u>\$127,233.12</u>

2016
COUNTY OF ELK
Liquid Fuel Act 44
Northwest Savings Bank 9526

BALANCE, December 31, 2015		\$151,434.00
REVENUES		
State Treasurer (PennDot)	\$25,946.29	
Bi-Annual Share Act of 89	\$12,029.72	
Act 44 Allocations	\$13,746.68	
Interest Earned	\$172.44	
TOTAL REVENUES		\$51,895.13
TOTAL REVENUES AND BALANCE		\$203,329.13
EXPENDITURES		
Spring Creek Township Supervisors	\$1,450.00	
Keystone Hardware	\$359.88	
TOTAL EXPENDITURES		\$1,809.88
BALANCE, December 31, 2016		\$201,519.25
TOTAL EXPENDITURES AND BALANCE		\$203,329.13

2016
COUNTY OF ELK
National Forest Fund 2015 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2015		\$0.00
REVENUES		
Commonwealth of Pennsylvania (State Treasurer)	<u>\$378,612.91</u>	
TOTAL REVENUES		<u>\$378,612.91</u>
TOTAL REVENUES AND BALANCE		<u><u>\$378,612.91</u></u>
EXPENDITURES		
2015 National Forest Fund (85% Allotment)		
School Districts	\$189,306.45	
Townships	<u>\$189,306.46</u>	
TOTAL EXPENDITURES		<u>\$378,612.91</u>
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$378,612.91</u></u>

**2016
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2015 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.

2016 DISBURSEMENTS	2015 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$33,694.42	\$33,694.42
Johnsonburg Area	26,336.72	26,336.72
Kane Area	76,880.39	76,880.39
Ridgway Area	<u>52,394.92</u>	<u>52,394.92</u>
Total School Districts	<u>\$189,306.45</u>	<u>\$189,306.45</u>
Townships		
Highland	\$75,494.25	\$75,494.25
Jones	27,722.87	27,722.87
Millstone	33,694.42	33,694.42
Ridgway	21,974.19	21,974.19
Spring Creek	<u>30,420.73</u>	<u>30,420.73</u>
Total Townships	<u>\$189,306.46</u>	<u>\$189,306.46</u>
Total Disbursements	<u>\$378,612.91</u>	<u>\$378,612.91</u>

2016
COUNTY OF ELK
National Forest Fund-Title III Projects
Northwest Savings Bank 5285

BALANCE, December 31, 2015		\$0.00
REVENUES		
Cash Deposit	\$10.00	
Refund Credit, Counter Check Fee	\$10.00	
TOTAL REVENUES		\$20.00
TOTAL REVENUES AND BALANCE		\$20.00
EXPENDITURES		
Counter Check Fee	\$10.00	
TOTAL EXPENDITURES		\$10.00
BALANCE, December 31, 2016		\$10.00
TOTAL EXPENDITURES AND BALANCE		\$20.00

2016
COUNTY OF ELK
Conservation and Natural Resources Grant Fund
Northwest Savings Bank 9997

BALANCE, December 31, 2015		\$54,870.39
REVENUES		
Interest Earned	<u>\$27.41</u>	
TOTAL REVENUES		<u>\$27.41</u>
TOTAL REVENUES AND BALANCE		<u>\$54,897.80</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$54,897.80
TOTAL EXPENDITURES AND BALANCE		<u>\$54,897.80</u>

2016
COUNTY OF ELK
P.O.S.T.S Program
Children and Youth Services/Probation
PNC Bank 2857

BALANCE, December 31, 2015		\$3,049.43
REVENUES		
Interest Earned	<u>\$0.30</u>	
TOTAL REVENUES		<u>\$0.30</u>
TOTAL REVENUES AND BALANCE		<u>\$3,049.73</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$3,049.73
TOTAL EXPENDITURES AND BALANCE		<u>\$3,049.73</u>

2016
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank 1683

BALANCE, December 31, 2015		\$209,511.82
 REVENUES		
Host Recycling Fees	\$49,099.58	
Grants		
ACT 101 Section 904	\$8,018.00	
ACT 190 Section 190	\$88.46	
901 Grant EPA	\$34,177.09	
Electronics Recycling	\$7,930.03	
Bulb and Battery Recycling	\$4,484.77	
Miscellaneous Revenue	\$111,352.98	
Demolition Permits	\$2,150.00	
Interest Earned	\$229.90	
	\$229.90	
 TOTAL REVENUES		 \$217,530.81
 TOTAL REVENUES AND BALANCE		 \$427,042.63
 EXPENDITURES		
County of Elk General Fund	\$16,168.57	
Pharmaceutical Collection	\$10,166.86	
Recycling Container Fees	\$22,910.59	
902 Grant - Proc Equipment	\$138,627.50	
901-B Education Grant	\$5,553.10	
Supplies	\$6,416.84	
Dump Cleanup	\$490.30	
Bulb and Battery Recycling	\$9,767.07	
Electronic Surcharge	\$4,744.21	
Operating Expenses	\$16,510.19	
White Goods & Tires Recycling	\$2,265.80	
Miscellaneous	\$39,300.86	
Professional Services	\$7,753.30	
Advertising	\$1,966.20	
Household Hazardous Waste	\$5,637.28	
Transfer Funds	\$6,624.60	
OCC Cardboard	\$4,770.29	
	\$4,770.29	
 TOTAL EXPENDITURES		 \$299,673.56
 BALANCE, December 31, 2016		 \$127,369.07
 TOTAL EXPENDITURES AND BALANCE		 \$427,042.63

2016
COUNTY OF ELK
Supervision Fee Fund
Northwest Savings Bank 4081

BALANCE, December 31, 2015		\$4,082.73
REVENUES		
Probation and Parole Department	\$48,369.04	
Miscellaneous Credit	\$5,254.91	
Interest Earned	<u>\$2.66</u>	
TOTAL REVENUES		<u>\$53,626.61</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$57,709.34</u>
EXPENDITURES		
Office Expenses	\$4,826.17	
County of Elk-90% Reimbursement	\$34,496.33	
Miscellaneous Debit	\$257.55	
Equipment/Uniform	<u>\$5,563.18</u>	
TOTAL EXPENDITURES		<u>\$45,143.23</u>
BALANCE, December 31, 2016		\$12,566.11
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$57,709.34</u>

2016
COUNTY OF ELK
SWA Recycling Building
Farmers National Bank 4921

BALANCE, December 31, 2015		\$313,970.51
 REVENUES		
Donations	\$1,205.00	
Auction	\$154,352.66	
Grants	\$65,000.00	
Transfers	\$670,000.00	
Miscellaneous Credit	\$51.24	
 TOTAL REVENUES		 \$890,608.90
 TOTAL REVENUES AND BALANCE		 \$1,204,579.41
 EXPENDITURES		
Supplies	\$2,168.09	
Maintenance	\$2,434.86	
Training	\$2,000.00	
Real Estate Purchase	\$924,666.15	
Professional Services	\$24,179.94	
Permit	\$112.00	
Transfer	\$110,500.00	
Contracting Services	\$131,865.41	
Marketing	\$4,721.24	
 TOTAL EXPENDITURES		 \$1,202,647.69
 BALANCE, December 31, 2016		 \$1,931.72
 TOTAL EXPENDITURES AND BALANCE		 \$1,204,579.41

2016
COUNTY OF ELK
Weapons of Mass Destruction
Northwest Savings Bank 6372

BALANCE, December 31, 2015		\$449.21
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$449.21</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$449.21
TOTAL EXPENDITURES AND BALANCE		<u>\$449.21</u>

2016
COUNTY OF ELK
Work Release Account

Northwest Savings Bank 3636

BALANCE, December 31, 2015		\$228,811.52
REVENUES		
Collections from Work Release Residents	\$54,292.59	
Reimbursement from General Fund	\$33,194.29	
Interest Earned	\$197.76	
TOTAL REVENUES		\$87,684.64
TOTAL REVENUES AND BALANCE		\$316,496.16
EXPENDITURES		
Reinhart Food Services	\$15,266.10	
Contracted Services	\$19,105.00	
Supplies	\$5,680.87	
Purchase Equipment	\$71,453.06	
Miscellaneous	\$69.11	
TOTAL EXPENDITURES		\$111,574.14
BALANCE, December 31, 2016		\$204,922.02
TOTAL EXPENDITURES AND BALANCE		\$316,496.16

2016
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
CNB 4019

BALANCE, December 31, 2015		\$12,349.72
REVENUES		
Collections	\$359,215.30	
Voided Checks	<u>\$162.62</u>	
TOTAL REVENUES		<u>\$359,377.92</u>
TOTAL REVENUES AND BALANCE		<u>\$371,727.64</u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$256,854.06	
County of Elk	\$39,515.13	
Municipalities	\$27,740.90	
School Districts	\$6,248.55	
Restitution	\$6,469.92	
Collateral/Refund	\$6,221.53	
Server Cost	\$4,905.07	
Clerk of Courts	<u>\$13,500.00</u>	
TOTAL EXPENDITURES		<u>\$361,455.16</u>
BALANCE, December 31, 2016		\$10,272.48
TOTAL EXPENDITURES AND BALANCE		<u>\$371,727.64</u>

2016
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
 CNB 3741

BALANCE, December 31, 2015		\$11,474.21
REVENUES		
Collections	\$379,799.36	
Voided Checks	\$16.49	
Escheated Checks	\$189.60	
TOTAL REVENUES		\$380,005.45
TOTAL REVENUES AND BALANCE		\$391,479.66
EXPENDITURES		
Commonwealth of Pennsylvania	\$258,901.45	
County of Elk	\$47,280.88	
Municipalities	\$35,948.85	
School District	\$3,022.08	
Restitution	\$8,080.64	
Server Costs	\$3,414.16	
Refunds	\$23,507.58	
TOTAL EXPENDITURES		\$380,155.64
BALANCE, December 31, 2016		\$11,324.02
TOTAL EXPENDITURES AND BALANCE		\$391,479.66

2016
COUNTY OF ELK
Prothonotary Account
 CNB 2721/Northwest Savings Bank 1322

BALANCE, December 31, 2015		\$5,142.01
REVENUES		
Daily Receipts	\$97,903.14	
Probation and Parole Department	\$6,000.99	
IRS Direct Deposit	\$1,266.00	
Voided and Escheated Checks	\$265.00	
TOTAL REVENUES		\$105,435.13
TOTAL REVENUES AND BALANCE		\$110,577.14
EXPENDITURES		
Pennsylvania Department of Revenue Writs, etc.	\$21,993.11	
Administrative Office of Pennsylvania Courts - Act 119	\$390.40	
Refunds	\$5,327.17	
Automation Funding	\$3,790.00	
Net Collections to County of Elk Commonwealth of Pennsylvania	\$68,423.70	
Sheriff Services	\$3.50	
Wage Attachment	\$325.00	
Bank Fees and NSF Checks	\$2,399.44	
	\$64.50	
TOTAL EXPENDITURES		\$102,716.82
BALANCE, December 31, 2016		\$7,860.32
TOTAL EXPENDITURES AND BALANCE		\$110,577.14

2016
COUNTY OF ELK
Prothonotary Automation Fund
Northwest Savings Bank 6593

BALANCE, December 31, 2015		\$1,412.48
REVENUES		
Civil Collections	\$3,790.00	
Criminal Collections	<u>\$1,400.00</u>	
TOTAL REVENUES		<u>\$5,190.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$6,602.48</u>
EXPENDITURES		
Office Equipment	<u>\$3,404.83</u>	
TOTAL EXPENDITURES		\$3,404.83
BALANCE, December 31, 2016		<u>\$3,197.65</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$6,602.48</u>

2016
COUNTY OF ELK
Prothonotary Escrow Account
PNC Bank 7959

BALANCE, December 31, 2015		\$11,058.58
REVENUES	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$11,058.58</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2016		<u>\$11,058.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$11,058.58</u>

2016
COUNTY OF ELK
Recorder of Deeds
Northwest Savings Bank 6524

BALANCE, December 31, 2015		\$0.00
 REVENUES		
Collections	\$964,512.47	
TOTAL REVENUES		\$964,512.47
TOTAL REVENUES AND BALANCE		\$964,512.47
 EXPENDITURES		
Local & School Realty Transfer Tax	\$583,828.16	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	\$130,140.20	
County of Elk	\$191,425.00	
County Record Improvement Fund	\$8,144.00	
Recorder of Deeds Record Improvement		
Fund	\$12,216.00	
Elk County Affordable Housing Fund	\$26,910.00	
Commonwealth of Pennsylvania	\$70.00	
Recorders Automation & Technology		
Fund	\$11,715.00	
Bank Service Charge	\$64.11	
TOTAL EXPENDITURES		\$964,512.47
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		\$964,512.47

2016
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
Northwest Savings Bank 0030

BALANCE, December 31, 2015		\$7,368.76
REVENUES		
Collections	\$11,901.00	
Interest Earned	<u>\$7.55</u>	
TOTAL REVENUES		<u>\$11,908.55</u>
TOTAL REVENUES AND BALANCE		<u>\$19,277.31</u>
EXPENDITURES		
Supplies Purchased	<u>\$5,689.70</u>	
TOTAL EXPENDITURES		<u>\$5,689.70</u>
BALANCE, December 31, 2016		\$13,587.61
TOTAL EXPENDITURES AND BALANCE		<u>\$19,277.31</u>

2016
COUNTY OF ELK
Recorder of Deeds Automation Technology Fund
Northwest Savings Bank 7409

BALANCE, December 31, 2015		\$26,615.36
REVENUES		
Collections of the Recorder of Deeds	\$964,512.47	
Interest Earned	\$22.60	
Automation & Technology Collections	\$13,224.00	
TOTAL REVENUES		<u>\$977,759.07</u>
TOTAL REVENUES AND BALANCE		<u>\$1,004,374.43</u>
EXPENDITURES		
Checks Payable to Elk County	\$191,425.00	
Other Expenses	\$761,372.47	
Recorders Automation & Technology Fund	<u>\$11,715.00</u>	
TOTAL EXPENDITURES		<u>\$964,512.47</u>
BALANCE, December 31, 2016		\$39,861.96
TOTAL EXPENDITURES AND BALANCE		<u>\$1,004,374.43</u>

2016
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

BALANCE, December 31, 2015		\$4,099.66
REVENUES		
Collections	<u>\$67,559.44</u>	
TOTAL REVENUES		<u>\$67,559.44</u>
TOTAL REVENUES AND BALANCE		<u>\$71,659.10</u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$9,514.50	
County of Elk General Fund:		
Register of Wills	\$49,604.95	
Orphans' Court	\$7,742.10	
Adoption Council	\$75.00	
Bank Fees	<u>\$40.00</u>	
TOTAL EXPENDITURES		<u>\$66,976.55</u>
BALANCE, December 31, 2016		\$4,682.55
TOTAL EXPENDITURES AND BALANCE		<u>\$71,659.10</u>

2016
COUNTY OF ELK
Sheriff's Office Account
Northwest Savings Bank 6778

BALANCE, December 31, 2015		\$55,801.80
 REVENUES		
Civil Action	\$33,288.48	
License to Buy Precious Metals	\$100.00	
License to Carry Concealed	\$31,405.00	
License to Sell Firearms	\$114.00	
Miscellaneous	\$487.99	
Personal Property	\$47,721.32	
Protection from Abuse	\$1,104.84	
Real Estate Sale	\$143,298.16	
Subpoena	\$30.00	
Voided Checks	\$787.82	
Warrants	\$7,319.46	
Writ of Transportation	\$1,359.25	
Interest Earned	68.79	
 TOTAL REVENUES		\$267,085.11
 TOTAL REVENUES AND BALANCE		\$322,886.91
 EXPENDITURES		
Municipal Costs	\$15,361.55	
Personal Property	\$23,250.75	
Civil Action	\$11,868.10	
Warrants	\$504.56	
County of Elk	\$61,597.07	
Sheriff Sale	\$6,163.66	
Sheriff Sale Expenses	\$25,956.40	
Tax Collectors	\$11,100.46	
Tax Claim Bureau	\$4,442.35	
DSTA Account	\$7,620.00	
Surcharge Account	\$470.00	
Firearms License Validation System	\$1,316.00	
Prothonotary	\$4,230.00	
Recorder of Deeds	\$4,285.82	
Notary Services	\$2,596.25	
Transportation and Postage	\$9,053.63	
Miscellaneous Expenditures	\$11,480.48	
 TOTAL EXPENDITURES		\$201,297.08
 BALANCE, December 31, 2016		\$121,589.83
 TOTAL EXPENDITURES AND BALANCE		\$322,886.91

2016
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

BALANCE, December 31, 2015		\$0.01
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$0.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$0.01
TOTAL EXPENDITURES AND BALANCE		<u>\$0.01</u>

2016
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Savings Bank 0102

BALANCE, December 31, 2015		\$387.01
REVENUES		
Firearm License Validation System Fees	<u>\$1,705.00</u>	
TOTAL REVENUES		<u>\$1,705.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$2,092.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,463.00</u>	
TOTAL EXPENDITURES		<u>\$1,463.00</u>
BALANCE, December 31, 2016		\$629.01
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$2,092.01</u>

2016
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account (DSTA)
Northwest Savings Bank 0882

BALANCE, December 31, 2015		\$4,205.56
REVENUES		
Deposits from Sheriff's Office Account	\$13,590.00	
Interest Earned	<u>\$2.48</u>	
TOTAL REVENUES		<u>\$13,592.48</u>
TOTAL REVENUES AND BALANCE		<u>\$17,798.04</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$14,550.00</u>	
TOTAL EXPENDITURES		<u>\$14,550.00</u>
BALANCE, December 31, 2016		\$3,248.04
TOTAL EXPENDITURES AND BALANCE		<u>\$17,798.04</u>

2016
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 6448/1132

BALANCE, December 31, 2015		\$11,115.83
REVENUES		
Miscellaneous Revenue	\$1,145.00	
Interest Earned	<u> \$1.23</u>	
TOTAL REVENUES		<u> \$1,146.23</u>
TOTAL REVENUES AND BALANCE		<u> \$12,262.06</u>
EXPENDITURES		
Miscellaneous Expenditures	<u> \$11,437.06</u>	
TOTAL EXPENDITURES		<u> \$11,437.06</u>
BALANCE, December 31, 2016		\$825.00
TOTAL EXPENDITURES AND BALANCE		<u> \$12,262.06</u>

2016
COUNTY OF ELK
Sheriff's Operating Account
Northwest Savings Bank 0094*

BALANCE, December 31, 2015		\$487.69
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$487.69</u>
EXPENDITURES		
Expenditures	<u>\$487.69</u>	
TOTAL EXPENDITURES		<u>\$487.69</u>
BALANCE, December 31, 2016		\$0.00
TOTAL EXPENDITURES AND BALANCE		<u>\$487.69</u>

*Account closed March 2016

2016
COUNTY OF ELK
Treasurer--Agent for Licenses
 CNB 3867

BALANCE, December 31, 2015		\$191.30
 REVENUES		
Dog Licenses	\$34,858.71	
Fishing License Sales	\$7,959.10	
Hunting License Sales	\$76,607.00	
Small Game of Chance Licenses	\$12,275.00	
Bingo Licenses	\$2,315.00	
Sporting Pistol Permits	\$238.00	
Boat Registration, Temporary Tags	\$3,658.00	
NSF	\$82.80	
Miscellaneous Revenues	\$96.60	
 TOTAL REVENUES		 \$138,090.21
 TOTAL REVENUES AND BALANCE		 \$138,281.51
 EXPENDITURES		
Paid to Elk County		
Dog Licenses	\$5,478.71	
Hunting License Commission	\$8,505.00	
Fishing License Commission	\$425.00	
Small Game of Chance Licenses	\$12,275.00	
Bingo Licenses	\$2,315.00	
Sporting Pistol Permits	\$238.00	
Boat Registration, Temporary Tags	\$154.00	
Miscellaneous	(\$46.76)	
 COUNTY EXPENDITURES		 \$29,343.95
Paid to Commonwealth of Pennsylvania		
Department of Agriculture	\$29,380.00	
Hunting License Sales	\$68,075.20	
Fishing License Sales	\$7,579.70	
Boat Registration, Temporary Tags	\$3,504.00	
Miscellaneous	\$226.16	
 STATE EXPENDITURES		 \$108,765.06
 TOTAL EXPENDITURES		 \$138,109.01
 BALANCE, December 31, 2016		 \$172.50
 TOTAL EXPENDITURES AND BALANCE		 \$138,281.51

2016
COUNTY OF ELK
Adoption Counseling Fee Account
 CNB Bank 0434

BALANCE, December 31, 2015		\$5,395.70
REVENUES		
Collection Fees from Recorder of Deeds	\$75.00	
Interest Earned	<u>\$5.43</u>	
TOTAL REVENUES		<u>\$80.43</u>
TOTAL REVENUES AND BALANCE		<u>\$5,476.13</u>
EXPENDITURES	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2016		\$5,476.13
TOTAL EXPENDITURES AND BALANCE		<u>\$5,476.13</u>

2016
COUNTY OF ELK
Cooperative Extension Service
PNC Bank 4653

BALANCE, December 31, 2015		\$5,738.15
REVENUES		
County of Elk-Appropriations	<u>\$42,257.77</u>	
TOTAL REVENUES		<u>\$42,257.77</u>
TOTAL REVENUES AND BALANCE		<u><u>\$47,995.92</u></u>
EXPENDITURES		
Equipment Service Contracts and Leases	\$2,149.97	
General Liability Insurance	\$228.00	
Office Supplies	\$606.47	
Service Charge	\$36.00	
Unemployment Compensation	\$29.16	
Publications/Demonstrations	\$134.75	
Utilities	\$2,405.10	
Travel	\$363.36	
Payroll	<u>\$27,209.33</u>	
TOTAL EXPENDITURES		<u>\$33,162.14</u>
BALANCE, December 31, 2016		\$14,833.78
TOTAL EXPENDITURES AND BALANCE		<u><u>\$47,995.92</u></u>

2016
COUNTY OF ELK
Dirt and Gravel Road Program
Northwest Savings Bank 1838

BALANCE, December 31, 2015		\$78,711.94
REVENUES		
Commonwealth of Pennsylvania	\$196,342.00	
Interest Earned	<u>\$37.66</u>	
TOTAL REVENUES		<u>\$196,379.66</u>
TOTAL REVENUES AND BALANCE		<u><u>\$275,091.60</u></u>
EXPENDITURES		
Elk Conservation District	\$5,885.56	
Benezette Township	\$31,682.50	
Jay Township	\$82,537.26	
Fox Township	\$9,731.67	
Jones Township	\$13,412.99	
Elk County Assoc of Township Officials	\$52.00	
Xtreme Wear	<u>\$695.33</u>	
TOTAL EXPENDITURES		<u>\$143,997.31</u>
BALANCE, December 31, 2016		\$131,094.29
TOTAL EXPENDITURES AND BALANCE		<u><u>\$275,091.60</u></u>

2016
COUNTY OF ELK
Prisoners' Incentive Account
Northwest Savings Bank 1459

BALANCE, December 31, 2015		\$24,046.99
REVENUES		
T-Netix, Inc. -- Commission	\$11,642.60	
Transfer from Prison Inmate Fund --		
Commissary	\$32,393.20	
Prison Inmate Fund--T-Netix Phone Cards	\$22,100.00	
Interest Earned	\$8.04	
Reimbursements under 2.00	\$5.80	
TOTAL REVENUES		\$66,149.64
TOTAL REVENUES AND BALANCE		\$90,196.63
EXPENDITURES		
Prison Inmate Account Payroll	\$446.06	
Commissary Supplies - Postage	\$27,032.93	
Phone Cards	\$7,460.16	
Inmate Supplies-Repair-Equipment	\$14,752.40	
Television	\$1,274.40	
Magazine and Newspaper Subscriptions	\$1,998.53	
Miscellaneous	\$3,014.72	
Transportation	\$178.50	
GED	\$120.00	
Maintenance Supplies & Repair	\$0.00	
TOTAL EXPENDITURES		\$56,277.70
BALANCE, December 31, 2016		\$33,918.93
TOTAL EXPENDITURES AND BALANCE		\$90,196.63

2016
COUNTY OF ELK
Probation and Parole Department
 CNB 9816

BALANCE, December 31, 2015		\$87,822.01
REVENUES		
Yearly Receipts from Clients	\$593,283.43	
Voided Checks	<u>\$1,519.20</u>	
TOTAL REVENUES		<u>\$594,802.63</u>
TOTAL REVENUES AND BALANCE		<u><u>\$682,624.64</u></u>
EXPENDITURES		
Restitution	\$113,240.06	
Act 198 Substance Abuse	\$7,803.64	
Elk County DUI	\$90.73	
Elk County Prothonotary Automation	\$1,400.00	
Elk County Prothonotary	\$5,997.99	
Elk County Sheriff	\$2,128.78	
Elk County	\$192,885.46	
Elk County Act 35 Supervision Fee	\$48,958.61	
Miscellaneous and Municipal Fines	\$14,023.89	
Nelson Behavioral, C.R.N., Driver	\$921.68	
Education Phase II Drug and Alcohol		
State Costs, Fines & Judgments	\$159,548.50	
Check Printing	\$572.10	
Refunds	\$44,296.50	
Juvenile Restitution Fund	\$401.50	
Pa. Department of Treasury	\$7,464.20	
O'Bryon Investigations	\$3,366.00	
NSF Adjustments	<u>\$1,988.17</u>	
TOTAL EXPENDITURES		\$605,087.81
BALANCE, December 31, 2016		<u>\$77,536.83</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$682,624.64</u></u>

2016
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
CNB 9824

BALANCE, December 31, 2015		\$9,413.03
REVENUES		
Collections from Clients	<u>\$515.50</u>	
TOTAL REVENUES		<u>\$515.50</u>
TOTAL REVENUES AND BALANCE		<u>\$9,928.53</u>
EXPENDITURES		
Payments to Clients	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2016		<u>\$9,928.53</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$9,928.53</u>

2016
COUNTY OF ELK
JUVENILE PROBATION FUND
 CNB 1344

BALANCE, December 31, 2015		\$14,211.03
REVENUES		
Collections from Clients	\$650.00	
TOTAL REVENUES		\$650.00
TOTAL REVENUES AND BALANCE		\$14,861.03
EXPENDITURES		
Payments to Clients	\$2,411.26	
Check Purchase	\$15.70	
TOTAL EXPENDITURES		\$2,426.96
BALANCE, December 31, 2016		\$12,434.07
TOTAL EXPENDITURES AND BALANCE		\$14,861.03

2016
COUNTY OF ELK
Soil and Water Conservation

CNB Bank 0593 and 2066
Northwest Savings Bank 1838

BALANCE, December 31, 2015

CNB Checking Account	\$8,322.23
Northwest/CNB Savings Passbook Account	\$32,980.59
Water Monitoring Project	\$41,526.85
West Creek Wetlands	\$1,435.44
Act 13 Savings	<u>\$91,052.57</u>
TOTAL BALANCE	\$175,317.68

REVENUES

County Allocation	\$69,694.42
State Grants and Reimbursements	\$164,984.14
Elk County Conservation District D & G	\$47,918.54
Miscellaneous Reimbursements	\$11,860.00
Water Monitoring Project	\$13,018.00
Clean Water Fund-Permit Fees	\$52,316.50
Clean Water Fund-Interest	\$99.22
West Creek Wetlands	\$0.00
Act 13 Savings Deposits	\$57,159.09
Act 13 Savings Interest	<u>\$377.48</u>

TOTAL REVENUES \$417,427.39

TOTAL REVENUES AND BALANCE \$592,745.07

EXPENDITURES

Salaries, Benefits, and Payroll Taxes	\$235,336.28
District Travel Expenses	\$8,448.81
Contracted Services	\$7,150.00
Supplies	\$5,982.16
Miscellaneous Expenses	\$21,768.00
Advertising	\$91.60
Dues/Membership/Sponsorship/Registration Fees	\$4,383.30
Water Monitoring Project Withdrawals	\$23,348.97
West Creek Wetlands Withdrawals	\$1,435.44
Clean Water Withdrawals	\$45,327.57
Act 13 Withdrawals	<u>\$30,000.00</u>

TOTAL EXPENDITURES \$383,272.13

BALANCE, December 31, 2016

CNB Checking Account	\$19,619.18
Northwest Savings Passbook Account/CNB Bank	\$40,068.74
Water Monitoring Project	\$31,195.88
West Creek Wetlands (Account Closed 2016)	\$0.00
Act 13 Savings	<u>\$118,589.14</u>
TOTAL BALANCE	\$209,472.94

TOTAL EXPENDITURES AND BALANCE \$592,745.07

**2016
COUNTY OF ELK
Tax Statement**

Assessed Valuation	
Real Estate	\$514,921,176.00
Occupation	<u>\$1,714,193.00</u>
Total Assessed Valuation	\$516,635,369.00
Rate of Assessment on Real Estate	50%
Number of Per Capita Units Assessed	<u>20,775</u>

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

Current Tax Levy	
General Fund	
Real Estate	\$7,268,829.38
Mineral Rights	<u>\$3,184.56</u>
	\$7,272,013.94
Debt Fund	
Real Estate	\$256,906.60
Mineral Rights	<u>\$113.37</u>
	\$257,019.97
Per Capita	<u>\$103,875.00</u>
TOTAL CURRENT TAX LEVY	<u><u>\$7,632,908.91</u></u>

(Continued)

**2016
COUNTY OF ELK
Tax Statement**

Taxes Collected

Real Estate

Current	\$6,773,785.99
Previous	\$4,494.50
Tax Claim Bureau	\$1,032,107.08

TOTAL REAL ESTATE COLLECTED \$7,810,387.57

Debt

Current	239,408.61
Previous	159.33
Tax Claim Bureau	\$447.67

TOTAL DEBT COLLECTED 240,015.61

Per Capita

Current	\$89,374.70
Previous	\$1,875.50
Prior	\$555.50

TOTAL PER CAPITA COLLECTED \$91,805.70

TOTAL TAXES COLLECTED IN 2016 \$8,142,208.88

Taxes Outstanding

Real Estate	\$430,593.76
Debt	\$15,219.63
Per Capita	\$30,792.62

TOTAL TAXES OUTSTANDING AT END OF 2016 \$476,606.01

2016
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2016

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2016	\$141,766.54	\$5,012.37	\$708.50
		2015			\$93.50
FOX TOWNSHIP	Swanson, Vondalee	2016	\$820,316.98	\$28,992.48	\$9,720.90
		2015			\$49.50
		2014			\$16.50
HIGHLAND TOWNSHIP	Moran, Samuel	2016	\$104,927.33	\$3,709.56	\$1,061.10
HORTON TOWNSHIP	Woodward, Emma	2016	\$249,467.69	\$8,817.68	\$3,905.40
		2015			\$49.50
JAY TOWNSHIP	Allegretto, James	2016	\$370,746.13	\$13,104.34	\$4,947.00
		2015			\$445.50
		2014			\$38.50
JONES TOWNSHIP	Haight, Joseph	2016	\$390,414.24	\$13,799.98	\$4,777.20
		2015			\$335.50
		2014			\$33.00
		2013			\$16.50
		2012			\$16.50
MILLSTONE TOWNSHIP	Clark, Gale	2016	\$58,407.51	\$2,065.02	\$315.10
		2015			
RIDGWAY TOWNSHIP	Clark, Gale	2016	\$585,805.07	\$20,703.57	\$7,873.20
		2015			\$401.50
SPRING CREEK TOWNSHIP	Olson, Curtis	2016	\$86,792.02	\$3,068.69	\$606.90
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2016	\$375,555.02	\$13,273.40	\$5,672.40
		2016	\$1,663.57	\$58.78	
		2015			\$231.00
		2014			\$143.00
		2013			\$99.00
		2012			\$77.00
		2011			\$60.50
RIDGWAY BOROUGH	Robert Connacher In Lieu of Taxes In Lieu of Taxes	2016	\$642,591.00	\$22,710.79	\$9,024.90
		2015			\$181.50
		2016	\$4,802.37	\$170.33	
		2015	\$4,494.50	\$159.33	
CITY OF SAINT MARYS	Bloam, Charles	2016	\$2,940,530.52	\$103,921.62	\$40,762.10
		2015			\$88.00
TOTAL TAXES COLLECTED			\$6,778,280.49	\$239,567.94	\$91,805.70

2016
COUNTY OF ELK
Tax Collectors' Account
County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Darlene Gaborek	2016	\$10,790.87	\$381.48	\$110.00
		2015			\$4.12
FOX TOWNSHIP	Swanson, Vondalee	2016	\$47,773.85	\$1,688.62	\$1,955.00
		2015			\$1,930.00
		2014			\$1,980.00
HIGHLAND TOWNSHIP	Moran, Samuel	2016	\$16,652.05	\$588.76	\$315.00
HORTON TOWNSHIP	Woodward, Emma	2016	\$25,393.93	\$897.53	\$385.00
		2015			\$375.00
JAY TOWNSHIP	Allegretto, James	2016	\$38,103.72	\$1,346.82	\$1,020.00
		2015			\$725.00
		2014			\$355.00
JONES TOWNSHIP	Haight, Joseph	2016	\$25,574.82	\$903.98	\$670.00
		2015			\$470.00
		2014			\$355.00
		2013			\$375.00
		2012			\$350.00
MILLSTONE TOWNSHIP	Clark, Gale	2016	\$2,184.67	\$77.26	\$25.00
		2015			
RIDGWAY TOWNSHIP	Clark, Gale	2016	\$45,311.23	\$1,601.45	\$675.00
		2015			\$665.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2016	\$5,040.27	\$178.25	\$120.00
JOHNSONBURG BOROUGH	Destephano, Trina	2016	\$44,221.16	\$1,563.06	\$1,545.00
		2015			\$1,255.00
		2014			\$1,225.00
		2013			\$1,190.00
		2012			\$1,245.00
		2011			\$1,230.00
RIDGWAY BOROUGH	Robert Connacher	2016	\$61,143.10	\$2,160.96	\$2,355.00
		2015			\$2,248.50
CITY OF SAINT MARYS	Bloam, Charles	2016	\$108,404.09	\$3,831.46	\$2,150.00
		2015			\$2,410.00
TOTAL TAXES COLLECTED			\$430,593.76	\$15,219.63	\$30,792.62

**2016
COUNTY OF ELK
Tax Collectors' Summary**

County Taxes Collected in 2016

Year	General Fund	Debt Fund	Per Capita
2016	\$6,773,785.99	\$239,408.61	\$89,374.70
2015	\$4,494.50	\$159.33	\$1,875.50
Prior	<u> </u>	<u> </u>	<u>\$555.50</u>
TOTALS	\$6,778,280.49	\$239,567.94	\$91,805.70

County Taxes Outstanding at Year End 2016

Year	General Fund	Debt Fund	Per Capita
2016	\$430,593.76	\$15,219.63	\$11,325.00
2015	<u> </u>	<u> </u>	<u>\$10,082.62</u>
Prior	<u> </u>	<u> </u>	<u>\$9,385.00</u>
TOTALS	\$430,593.76	\$15,219.63	\$30,792.62

2016
COUNTY OF ELK
Tax Claim Bureau Fund
 CNB 8844

BALANCE, December 31, 2015 \$390,567.93

REVENUES

Delinquent Tax File	\$2,500.00
Delinquent Taxes Collected	\$2,393,890.61
Municipal--Credit card	\$26,314.98
Repository Sale	\$4,286.00
Tax Lien Certificate	\$1,757.00
Upset Sale	\$98,912.52
Interest Earned	<u>\$1,492.42</u>

TOTAL REVENUES \$2,529,153.53

TOTAL REVENUES AND BALANCE \$2,919,721.46

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$1,032,107.08
County of Elk - Debt Fund	\$447.67
Boroughs	\$135,352.82
City of St. Marys	\$168,046.85
Townships	\$87,292.36
School Districts	\$967,643.13
Miscellaneous	\$1,782.03
NSF	\$5,514.86
Prothonotary	\$449.00
Recorder of Deeds	\$18,572.82
Surplus Bid Money	\$8,172.75
Upset Sale	<u>\$3,211.33</u>

TOTAL EXPENDITURES \$2,428,592.70

BALANCE, December 31, 2016 \$491,128.76

TOTAL EXPENDITURES AND BALANCE \$2,919,721.46

2016
County of Elk
Contingent Liability
Elk County Industrial Development Authority
Guaranteed Revenue Refunding Bonds
----Series of 2010

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

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

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

2016
COUNTY OF ELK
Contingent Liability Amortization Schedule
Elk County Industrial Development Authority's
Bond Issue - Series 2010

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

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

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

2016
COUNTY OF ELK
Contingent Liability Repayment History
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds--Series of 2010

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2011		\$25,735.53	\$75,000.00	\$2,345,000.00	\$75,000.00	\$2,270,000.00
2012		45,890.00	265,000.00	2,345,000.00	265,000.00	2,005,000.00
2013		42,410.00	270,000.00	2,345,000.00	270,000.00	1,735,000.00
2014		38,182.50	275,000.00	2,345,000.00	275,000.00	1,460,000.00
2015		33,095.00	275,000.00	2,345,000.00	275,000.00	1,185,000.00
2016		29,720.84	285,000.00	2,345,000.00	285,000.00	900,000.00
2017					0.00	
2018					0.00	
2019					0.00	

2016 Elk County Assessment Office

Month	#	Books	S&H	Sales Tax	Conv Fee	Total	Maps/Copies	Letters	Data	Both	Appeal	Labels	C&G	Misc.	Total	Grand Total
January	1	\$5.00		\$0.30		\$5.30	\$374.50						\$150.00	\$79.00	\$603.50	\$608.80
February	0					\$0.00	\$426.50	\$50.00			\$25.00	\$110.00	\$200.00		\$811.50	\$811.50
March	2	\$10.00	\$4.00	\$0.60	\$0.18	\$14.78	\$505.50					\$100.00	\$1274.05		\$1,879.55	\$1,894.33
April	2	\$10.00	\$4.00	\$0.60		\$14.60	\$520.00						\$225.00		\$745.00	\$759.60
May	0					\$0.00	\$475.00	\$30.00			\$50.00		\$350.00		\$905.00	\$905.00
June	4	\$20.00	\$4.00	\$1.20		\$25.20	\$572.50	\$20.00							\$592.50	\$617.70
July	0					\$0.00	\$460.60								\$460.60	\$460.60
August	1	\$5.00		\$0.30		\$5.30	\$684.20	\$30.00			\$200.00				\$914.20	\$919.50
September	3	\$15.00	\$4.00	\$0.90		\$19.90	\$596.80	\$30.00			\$750.00		\$50.00		\$1,426.80	\$1,446.70
October	4	\$20.00		\$1.20		\$21.20	\$571.00						\$100.00		\$671.00	\$692.20
November	0					\$0.00	\$335.00	\$10.00							\$345.00	\$345.00
December	0					\$0.00	\$421.00						\$100.00		\$521.00	\$521.00
Totals	17	\$85.00	\$16.00	\$5.10	\$0.18	\$106.28	\$5,942.60	\$170.00	\$0.00	\$0.00	\$1,025.00	\$110.00	\$1,275.00	\$1,353.05	\$9,875.65	\$9,981.93

2016
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank 9732

BALANCE, December 31, 2015		\$8,782.28
REVENUES		
Interest Earned	\$4.38	
TOTAL REVENUES		\$4.38
TOTAL REVENUES AND BALANCE		\$8,786.66
EXPENDITURES	\$0.00	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2016		\$8,786.66
TOTAL EXPENDITURES AND BALANCE		\$8,786.66

2016
COUNTY OF ELK
Gas Task Force Fund
CNB 8716

BALANCE, December 31, 2015		\$7,045.67	
REVENUES	<u>\$0.00</u>		
TOTAL REVENUES		<u>\$0.00</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$7,045.67</u></u>
EXPENDITURES	<u>\$0.00</u>		
TOTAL EXPENDITURES		\$0.00	
BALANCE, December 31, 2016		<u>\$7,045.67</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$7,045.67</u></u>

2016
COUNTY OF ELK
Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2015		\$819,415.82
REVENUES		
Commonwealth of Pennsylvania	\$440,822.40	
Interest Earned	<u>\$1,134.16</u>	
TOTAL REVENUES		<u>\$441,956.56</u>
TOTAL REVENUES AND BALANCE		<u>\$1,261,372.38</u>
EXPENDITURES		
Grants and Appropriations	\$136,806.77	
Equipment	\$17,562.94	
Construction	\$435,118.23	
Scholarships	\$5,000.00	
Repairs and Maintenance	\$52,265.00	
Contracted Services	<u>\$31,658.82</u>	
TOTAL EXPENDITURES		\$678,411.76
BALANCE, December 31, 2016		<u>\$582,960.62</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,261,372.38</u>

2016
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

BALANCE, December 31, 2015		\$166,543.38
REVENUES		
Commonwealth of Pennsylvania	<u>\$40,525.76</u>	
TOTAL REVENUES		<u>\$40,525.76</u>
TOTAL REVENUES AND BALANCE		<u>\$207,069.14</u>
EXPENDITURES		
Horton Township	<u>\$20,000.00</u>	
TOTAL EXPENDITURES		\$20,000.00
BALANCE, December 31, 2016		<u>\$187,069.14</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$207,069.14</u>

2016
COUNTY OF ELK
Act 13 Marcellus Legacy Fund
Farmers National Bank

BALANCE, December 31, 2015		\$93,017.20
REVENUES		
Miscellaneous	\$25,000.00	
TOTAL REVENUES		\$25,000.00
TOTAL REVENUES AND BALANCE		\$118,017.20
EXPENDITURES		
Grants	\$25,000.00	
Purchase of Equipment	\$400.00	
Construction	\$35,396.94	
Repayment of Grant Monies	\$5,204.17	
TOTAL EXPENDITURES		\$66,001.11
BALANCE, December 31, 2016		\$52,016.09
TOTAL EXPENDITURES AND BALANCE		\$118,017.20

2016
COUNTY OF ELK
Repository Inspection Account
Farmers National Bank

BALANCE, December 31, 2015		\$700.00
REVENUES	<u>\$500.00</u>	
TOTAL REVENUES		<u>\$500.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,200.00</u>
EXPENDITURES	<u>\$1,100.00</u>	
TOTAL EXPENDITURES		\$1,000.00
BALANCE, December 31, 2016		<u>\$200.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,200.00</u>

2016
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank

BALANCE, December 31, 2015		\$38,064.25
REVENUES		
Pa. Housing Finance Agency	\$96,000.00	
Interest Earned	<u>\$72.12</u>	
TOTAL REVENUES		<u>\$96,072.12</u>
TOTAL REVENUES AND BALANCE		<u>\$134,136.37</u>
EXPENDITURES		
Phare Funding	<u>\$58,000.00</u>	
TOTAL EXPENDITURES		\$58,000.00
BALANCE, December 31, 2016		<u>\$76,136.37</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$134,136.37</u>

2016
COUNTY OF ELK
Auditors' Comments & Findings

We would like to thank all Elk County personnel for their cooperation during the 2016 audit.

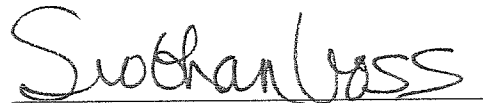
As we conducted our audit of the 2016 year, we were satisfied with the quality of the records that were encountered. Our findings and recommendations have been communicated either orally or in writing on an individual departmental basis.

In 2016 the following accounts were closed: Family Service System Reform, E-911 Emergency, and Sheriff Operating Account, causing their elimination from the current audit.

New procedures were implemented with some of the offices this year. These changes have already helped streamline our audit.

We look forward to a continued team effort working with all departments in the 2017 audit.

Sincerely,



Siobhan Voss



Beth Bagley



Kathy McMahan

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF ELK

SS


We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Tuesday of January, this being the third day of January A.D., 2017, do hereby certify that the foregoing report has been prepared from the original books, papers, and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge, and belief for the year ending December 31, 2016.

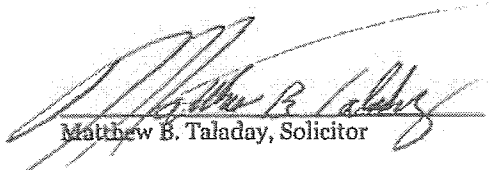
In testimony whereof, we have hereunto set our hands and seal this 2nd day of June 2017.

THE BOARD OF ELK COUNTY AUDITORS


Siobhan Voss (SEAL)


Beth Bagley (SEAL)


Kathy McMahon (SEAL)


Matthew B. Taladay, Solicitor

COUNTY OF ELK


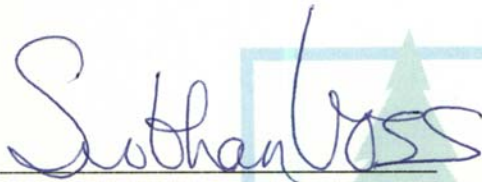
COMMISSIONERS

Matthew G. Quesenberry
Daniel R. Freeburg
Janis E. Kemmer

300 Center Street, P.O. Box 448
Ridgway, PA 15853-0448
Telephone: (814) 776-1161
Fax: (814) 776-5379
www.co.elk.pa.us

Jean Zore, Chief Clerk
Thomas G. Wagner, Solicitor


An Exit Audit was conducted between the Elk County Auditors, Siobhan Voss, Kathy McMahon, Beth Bagley and the Elk County Commissioners Matt Quesenberry, Janis Kemmer and Chief Clerk Jean Zore on the 2016 County Audit on Friday, June 2, 2017 at 10:00 a.m. in the Elk County Commissioners office



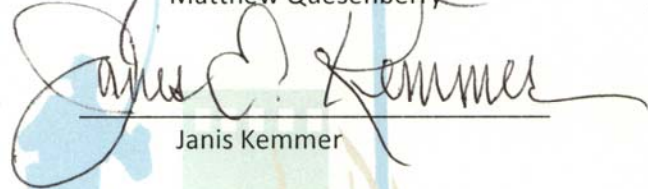
Siobhan Voss



Matthew Quesenberry



Kathy McMahon



Janis Kemmer



Beth Bagley



Jean Zore

June 2, 2017