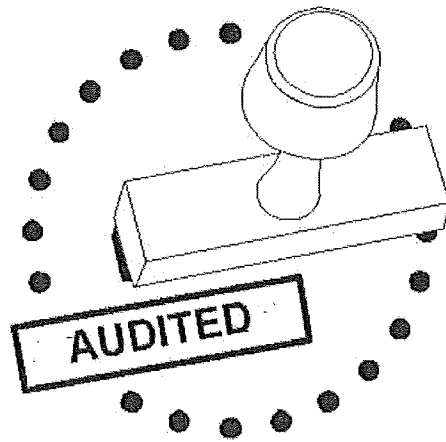


2019
COUNTY OF ELK
AUDITORS' SETTLEMENT



Not In Numbers But
In Unity That Our
Great Strength Lies.

~Thomas Paine ~

**COUNTY OF ELK
Elected Officials**

59TH JUDICIAL DISTRICT SENIOR JUDGE

Honorable Richard A. Masson

59TH JUDICIAL DISTRICT PRESIDENT JUDGE

Honorable Shawn T. McMahon

COUNTY COMMISSIONERS

Joseph Dagher

M. Fritz Lecker

Matthew G. Quesenberry

DISTRICT ATTORNEY

Thomas G.G. Coppolo

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

Lee Neureiter

PROTHONOTARY AND CLERK OF COURTS

Susanne Straub Schneider

COUNTY AUDITORS

Sandra A. Caltagarone

Siobhan Voss

Jean Zore

2019 Table of Contents

GENERAL AND RELATED FUNDS AND REPORTS

| | |
|--|------|
| ❖ General Fund Report | 1-12 |
| ❖ Payroll Fund | 13 |
| ❖ Employees' Payroll Deductions Report | 14 |
| ❖ Employees' Retirement Fund | 15 |

DEBT RELATED FUNDS AND REPORTS

| | |
|---|----|
| ❖ 2010 Series B Recovery Zone Economic Development Bond | 16 |
| ❖ 2010 Series A General Obligation Bond Paying Agent | 17 |
| ❖ Debt Fund | 18 |

CAPITAL PROJECT FUNDS AND REPORTS

| | |
|--------------------------------|----|
| ❖ Courthouse Construction Fund | 19 |
|--------------------------------|----|

SPECIAL REVENUE FUNDS AND REPORTS

| | |
|---|-------|
| ❖ Affordable Housing Fund | 20 |
| ❖ Grants: | |
| o Community Development Block Grants Multi-Fund | 21-24 |
| o Federal Social Services | 25 |
| o Human Services | 26 |
| o Multiple Housing Access | 27 |
| o Transportation | 28 |
| ❖ Children and Youth Special Account | 29 |
| ❖ County Record Improvement | 30 |
| ❖ Domestic Relations IV-D | 31 |
| ❖ Domestic Relations Incentive Account | 32 |
| ❖ Domestic relations Pass Through Account | 33 |
| ❖ DUI/Corrections | 34 |
| ❖ DUI/Drug and Alcohol | 35 |
| ❖ Emergency 911 Wireless | 36 |
| ❖ Hazardous Material Response | 37 |
| ❖ Hotel Tax Fund | 38 |
| ❖ Housing Rehabilitation Program | 39 |
| ❖ Law Enforcement Dispatch | 40 |
| ❖ Liquid Fuel Tax Fund | 41 |
| ❖ Liquid Fuel Act 44 | 42 |
| ❖ National Forest Fund | |
| o National Forest Fund-2017 Allotment | 43 |
| o National Forest Fund Distribution Report | 44 |
| ❖ Northern Tier Regional Telecommunications Project | 45 |
| ❖ P.O.S.T.S. Program | 46 |
| ❖ Solid Waste Authority Administration | 47 |
| ❖ Substance Abuse | 48 |
| ❖ Supervision Fee Fund | 49 |
| ❖ SWA Recycling Building Fund | 50 |
| ❖ Weapons of Mass Destruction | 51 |
| ❖ Work Release | 52 |

2019 Table of Contents

ROW OFFICE FUNDS

| | |
|--|----|
| ❖ District Courts | |
| ○ District Justice James L. Martin | 53 |
| ○ District Justice Mark S. Jacob | 54 |
| ❖ Prothonotary | 55 |
| ❖ Prothonotary Automation Fund | 56 |
| ❖ Prothonotary Escrow Account | 57 |
| ❖ Recorder of Deeds | 58 |
| ❖ Recorder of Deeds Record Improvement Fund | 59 |
| ❖ Recorder's Automation and Technology | 60 |
| ❖ Register of Wills and Clerk of the Orphans Court | 61 |
| ❖ Sheriff's Office | 62 |
| ❖ Sheriff's Office Community Programs | 63 |
| ❖ Sheriff's Office License to Carry Modernization Escrow | 64 |
| ❖ Sheriff's Office Firearms License Validation System Escrow | 65 |
| ❖ Sheriff's Office Special Surcharge Escrow (DSTA) | 66 |
| ❖ Sheriff's Office PFA Surcharge Account | 67 |
| ❖ Treasurer-Agent for Licenses | 68 |

OTHER FUNDS

| | |
|---|----|
| ❖ Adoption Counseling Fee | 69 |
| ❖ Inmate Booking Fee | 70 |
| ❖ Prisoners' Incentive Account | 71 |
| ❖ Probation and Parole Department | 72 |
| ❖ County of Elk Electronic Monitoring | 73 |
| ❖ Probation and Parole Juvenile Restitution | 74 |
| ❖ Probation and Parole Juvenile Probation | 75 |

TAX RELATED FUNDS AND REPORTS

| | |
|--|----|
| ❖ Tax Statement | 76 |
| ❖ Tax Collectors' Accounts | |
| ○ County Taxes Collected in 2019 | 77 |
| ○ County Taxes Outstanding at Year End | 78 |
| ○ Tax Collectors' Summary | 79 |
| ❖ Tax Claim Bureau Fund | 80 |

CONTINGENT LIABILITIES AND REPORTS

| | |
|--|----|
| ❖ Elk County Industrial Development Authority Guaranteed Revenue Bonds | 81 |
| ○ Amortization Schedule Series of 2010 Refunding Series of 2012 | |

MISCELLANEOUS AUDIT

| | |
|-------------------------------------|----|
| ❖ Act 13 Highway/Bridge Improvement | 82 |
| ❖ Assessment Office | 83 |
| ❖ Gas Task Force Fund | 84 |
| ❖ Gas Well Impact Fee | 85 |
| ❖ Growing Greener Projects | 86 |
| ❖ Marcellus Legacy | 87 |
| ❖ PHFA-Pare Grant | 88 |
| ❖ Repository Inspection | 89 |

AUDITORS STATEMENT

| | |
|-----------------------------------|----|
| ❖ Auditors' Findings and Comments | 90 |
|-----------------------------------|----|

2019
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

BALANCE, December 31, 2017 \$3,880,839.19

REVENUES

Taxes-Real Estate

| | | | |
|--------|---------|-----------------------|----------------|
| 311000 | Current | <u>\$7,439,533.52</u> | \$7,439,533.52 |
|--------|---------|-----------------------|----------------|

Taxes-Per Capita

| | | | |
|--------|----------|-----------------|-------------|
| 312000 | Current | \$82,506.80 | |
| 312100 | Previous | \$4,070.00 | |
| 312200 | Prior | <u>\$830.50</u> | \$87,407.30 |

Taxes-Tax Claim

| | | | |
|--------|------------------|---------------------|--------------|
| 313000 | Delinquent Taxes | <u>\$863,014.49</u> | \$863,014.49 |
|--------|------------------|---------------------|--------------|

Federal Payment in Lieu of Taxes

| | | | |
|-------------|----------------------------------|---------------------|--------------|
| 331500-5200 | Federal Payment in Lieu of Taxes | <u>\$217,441.00</u> | \$217,441.00 |
|-------------|----------------------------------|---------------------|--------------|

TOTAL TAXES \$8,607,396.31

INTERGOVERNMENTAL REVENUES

State Operating Grants

| | | | |
|-------------|--------------------------------------|----------------|--------------|
| 332200-5401 | PA Department of Agriculture | \$3,228.22 | |
| 332200-5402 | Probation | \$157,203.45 | |
| 332200-5404 | Admin and Operation of Courts | \$41,293.96 | |
| 332200-5406 | PA Emergency Management Agency | \$57,873.55 | |
| 332200-5423 | Probation-TANF Federal | \$2,000.00 | |
| 332200-5428 | ACT Public Law 106-170 | \$400.00 | |
| 332200-5430 | State Reimbursement for DA | \$116,544.35 | |
| 332200-6355 | Reimbursement of Expenses Prior Year | <u>\$54.63</u> | \$378,598.16 |

State Payments in Lieu of Taxes

| | | | |
|-------------|------------------------|-----------------|----------|
| 332400-5301 | State Equalization Tax | <u>\$117.20</u> | \$117.20 |
|-------------|------------------------|-----------------|----------|

Other State Payments in Lieu of Taxes

| | | | |
|--------------|-------------------------------|-------------------|--------------|
| 332500-05302 | DER/State and National Forest | \$152,936.54 | |
| 332500-05303 | State Game Lands | \$100,020.87 | |
| 332500-05305 | Public Utility Realty Tax | <u>\$7,785.64</u> | \$260,743.05 |

TOTAL INTERGOVERNMENTAL REVENUES \$639,458.41

2019
COUNTY OF ELK
General Fund Revenues

Continued

CHARGES FOR SERVICES

General Government-All Others

| | | | |
|----------------|--|--------------------|--------------|
| 340000-05599 | Hotel Tax Administration Costs | \$11,120.08 | |
| 340000-05600 | Treasurer's Office | \$31,956.02 | |
| 340000-05604-5 | Election Filing Fees | \$2,855.20 | |
| 34000-05607 | Hava Title II | \$32,066.30 | |
| 340000-05610 | Register and Recorder | \$178,262.40 | |
| 340000-05690 | Assessment Office (Maps, etc.) | \$15,273.65 | |
| 340000-05711 | Reimbursement Recycling Cor/Admin Fees | \$25,471.83 | |
| 340000-05712 | CDBG/Administration Fees | \$53,762.00 | |
| 340000-05730 | Reimbursement-Summer Job | \$8,912.00 | |
| 340000-05762 | Administration Fee | \$3,463.20 | |
| 340000-05764 | Admin Reimbursement | \$3,800.00 | |
| 340000-05776 | Planning/Subdivision Other Reimbursement | \$695.00 | |
| 340000-05777 | Cremation Tox Reports & Autopsy | \$11,760.00 | |
| 340000-05779 | Reimburse GIS Service SALA | \$13,912.08 | |
| 340000-05780 | Assessment | <u>\$68,980.00</u> | \$462,289.76 |

General Government-Judicial

| | | | |
|--------------|-----------------------------------|-------------------|--------------|
| 342000-06000 | Prothonotary Office | \$68,171.19 | |
| 342000-06001 | Sheriff | \$65,973.77 | |
| 342000-06020 | District Justice-Martin | \$53,015.80 | |
| 342000-06030 | District Justice-Jacob | \$51,322.78 | |
| 342000-06050 | Coroner | \$2,543.38 | |
| 342000-06080 | Probation and Parole | \$170,621.31 | |
| 342000-06090 | Out-of-County Housing | \$15,300.00 | |
| 342000-06131 | DA Office Drug Forfeiture | \$21,887.31 | |
| 342000-06190 | Cameron County Reimburse/IPP Exp. | \$27,882.91 | |
| 342000-06197 | Litigants Reimbursement | <u>\$3,118.43</u> | \$479,836.88 |

Public Safety

| | | | |
|--------------|--------------------------------------|---------------------|--------------|
| 344000-00060 | Salary Reimbursement 911 Dispatchers | <u>\$507,540.00</u> | \$507,540.00 |
|--------------|--------------------------------------|---------------------|--------------|

TOTAL CHARGES FOR SERVICES \$1,449,666.64

MISCELLANEOUS REVENUES

Interest Earnings

| | | | |
|--------------|-----------------|-------------------|------------|
| 361000-06170 | Interest Income | <u>\$4,579.89</u> | \$4,579.89 |
|--------------|-----------------|-------------------|------------|

Rents and Royalties

| | | | |
|--------------|------------------------------|---------------------|--------------|
| 362000-06180 | BFI Landfill--Superior Waste | <u>\$194,553.99</u> | \$194,553.99 |
|--------------|------------------------------|---------------------|--------------|

Other Miscellaneous Revenues

| | | | |
|-----------------|---------------------------------------|-------------|---------------------|
| 369000-06270-80 | Insurance Reimbursements | \$60,170.00 | |
| 369000-06290 | Sundries | \$58.64 | |
| 369000-06355 | Reimbursement of Expenses/Prior Years | \$69,346.96 | |
| | | | <u>\$129,575.60</u> |

TOTAL MISCELLANEOUS REVENUES \$328,709.48

2019
COUNTY OF ELK
General Fund Revenues
Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

| | | | |
|-------------|-----------------------------------|-------------------|------------|
| 391000-6310 | Sale of County Supplies/Equipment | <u>\$2,280.60</u> | \$2,280.60 |
|-------------|-----------------------------------|-------------------|------------|

Interfund Operating Transfers

| | | | |
|--------------|-------------------------------------|--------------------|----------------|
| 392000-06320 | DRO Costs Reimbursement | \$426,738.04 | |
| 392000-06340 | C & Y Costs Reimbursement | \$829,410.46 | |
| 392000-06350 | Supervision Fee Reimbursement | \$47,820.03 | |
| 392000-06369 | Conservation District Reimbursement | \$51,129.32 | |
| 392000-06380 | Transfer From or To Other Funds | <u>\$62,545.66</u> | \$1,417,643.51 |

REFUNDS PRIOR YEAR EXPENDITURES

| | | | |
|-------------|--------------------------------------|-----------------|----------|
| 394000-6355 | Reimbursement of Prior Year Expenses | <u>\$578.64</u> | \$578.64 |
|-------------|--------------------------------------|-----------------|----------|

| | | | |
|--------------------------------------|--|--|------------------------------|
| TOTAL OTHER FINANCING SOURCES | | | <u><u>\$1,420,502.75</u></u> |
|--------------------------------------|--|--|------------------------------|

| | | | |
|--|--|--|-----------------------|
| TOTAL REVENUE AND OTHER FINANCING SOURCES | | | <u>\$2,388,670.64</u> |
|--|--|--|-----------------------|

| | | | |
|-----------------------------------|--|--|------------------------------|
| TOTAL REVENUES AND BALANCE | | | <u><u>\$6,269,509.83</u></u> |
|-----------------------------------|--|--|------------------------------|

2019
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

| | | | |
|--------------|-------------------------------------|-----------------|--------------|
| 401001-10001 | Salaries | \$205,075.88 | |
| 401001-10002 | Personal Services | \$59,682.64 | |
| 401001-20002 | Supplies | \$1,652.98 | |
| 401001-30000 | Other Services & Charges | \$5,470.00 | |
| 401001-32002 | Contracted Services-single audit | \$47,700.00 | |
| 401001-34001 | Communications | \$5,241.13 | |
| 401001-36000 | Travel | \$4,991.25 | |
| 401001-36008 | Miscellaneous Dues/Expenses | \$15,638.00 | |
| 401001-41000 | Miscellaneous Training/Registration | <u>\$215.00</u> | \$345,666.88 |

Chief Clerk

| | | | |
|--------------|-------------------------------------|---------------------|-------------|
| 401101-10001 | Salaries | \$89,318.23 | |
| 401101-10002 | Personal Services | \$15,936.98 | |
| 401101-10011 | Reimburse wages | (\$5,785.65) | |
| 401101-20002 | Supplies | \$1,300.95 | |
| 401101-30000 | Other Services & Charges | \$283.45 | |
| 401101-34000 | Communications | \$398.77 | |
| 401101-36001 | Travel | \$822.79 | |
| 401101-41000 | Miscellaneous Training/Registration | \$1,110.00 | |
| 401101-41112 | Grants Reimbursements | <u>(\$4,740.31)</u> | \$98,645.21 |

Registration

| | | | |
|--------------|-------------------------------------|-----------------|--------------|
| 401201-10001 | Salaries | \$93,084.72 | |
| 401201-10002 | Personal Services | \$19,210.12 | |
| 401201-20002 | Supplies | \$4,705.48 | |
| 401201-34000 | Communications | \$6,417.25 | |
| 401201-36000 | Travel | \$2,199.30 | |
| 401201-41000 | Miscellaneous Training/Registration | <u>\$660.00</u> | \$126,276.87 |

Elections

| | | | |
|--------------|-----------------------|-------------------|--------------|
| 401202-20000 | Supplies | \$593,968.38 | |
| 401202-31003 | Professional Services | \$31,614.20 | |
| 401202-32000 | Contracted Services | \$12,697.00 | |
| 401202-34000 | Communications | \$7,454.95 | |
| 401202-38002 | Occupancy | <u>\$2,820.00</u> | \$648,554.53 |

County Network

| | | | |
|--------------|---------------------|--------------------|-------------|
| 401302-20005 | Supplies | \$327.74 | |
| 401302-32000 | Contracted Services | <u>\$46,799.29</u> | \$47,127.03 |

Auditors

| | | | |
|--------------|-------------------------------------|-----------------|-------------|
| 401303-10001 | Salaries | \$48,876.15 | |
| 401303-10002 | Personal Services | \$4,537.89 | |
| 401303-20002 | Supplies | \$128.12 | |
| 401303-31000 | Professional Services | \$1,000.00 | |
| 401303-34000 | Communications | \$1,351.49 | |
| 401303-36000 | Travel | \$2,568.37 | |
| 401303-41000 | Miscellaneous Training/Registration | <u>\$945.00</u> | \$59,407.02 |

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 5)

\$1,325,677.54

2019
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Assessment

| | | | |
|--------------|---|---------------|--------------|
| 401306-10001 | Salaries | \$176,473.17 | |
| 401306-10002 | Personal Services | \$67,393.95 | |
| 401306-20002 | Supplies | \$1,857.52 | |
| 401306-31006 | Professional Services | \$4,428.11 | |
| 401306-32000 | Contracted Services | \$3,347.39 | |
| 401306-34000 | Communications | \$1,208.83 | |
| 401306-36000 | Travel | \$1,228.56 | |
| 401306-41000 | Miscellaneous Association Dues & Registration | \$1,625.40 | |
| 401306-41003 | Miscellaneous Tax Bills & Postage | (\$39,884.58) | |
| 401306-70006 | Consultant | <u>\$0.00</u> | \$217,678.35 |

Tax Collectors

| | | | |
|--------------|--|--------------------|-------------|
| 401307-20002 | Supplies | \$1,218.98 | |
| 401307-34000 | Communications | \$1,862.02 | |
| 401307-42001 | Miscellaneous Share Cost-Tax Collector | <u>\$38,074.00</u> | \$41,155.00 |

Tax Claim Bureau

| | | | |
|--------------|-----------------------------------|--------------------|--------------|
| 401308-10001 | Salaries | \$29,677.95 | |
| 401308-10002 | Personal Services | \$16,202.48 | |
| 401308-20002 | Supplies | \$701.14 | |
| 401308-31005 | Professional Services | \$2,350.00 | |
| 401308-32016 | Contracted Services | \$0.00 | |
| 401308-34000 | Communications | \$36,771.07 | |
| 401308-36000 | Travel | | |
| 401308-41002 | Miscellaneous Dues & Posting Fees | <u>\$29,867.60</u> | \$115,570.24 |

Treasurer

| | | | |
|--------------|---|-----------------|--------------|
| 401309-10001 | Salaries | \$127,008.06 | |
| 401309-10002 | Personal Services | \$49,511.80 | |
| 401309-20002 | Supplies | \$3,182.82 | |
| 401309-32000 | Contracted Services | \$2,872.40 | |
| 401309-34000 | Communications | \$1,544.49 | |
| 401309-36001 | Travel | \$114.88 | |
| 401309-40000 | Miscellaneous Association Dues & Registration | <u>\$500.00</u> | \$184,734.45 |

Purchasing

| | | | |
|--------------|----------|-------------------|------------|
| 401402-20002 | Supplies | <u>\$1,818.38</u> | \$1,818.38 |
|--------------|----------|-------------------|------------|

Solicitor

| | | | |
|--------------|---------------------------------------|---------------|-------------|
| 401501-10001 | Salaries | \$22,549.54 | |
| 401501-10002 | Personal Services | \$1,978.88 | |
| 401501-20002 | Supplies | \$1,806.85 | |
| 401501-36001 | Travel | \$0.00 | |
| 401501-41007 | Miscellaneous Training & Registration | <u>\$0.00</u> | \$26,335.27 |

Public Defender

| | | | |
|--------------|---|-----------------|--------------|
| 401502-20002 | Supplies | \$2,118.18 | |
| 401502-30000 | Other Services & Charges | \$24,753.70 | |
| 401502-31000 | Professional Services | \$54,332.79 | |
| 401502-32000 | Contracted Services | \$78,536.18 | |
| 401502-34000 | Communications | \$398.41 | |
| 401502-41000 | Miscellaneous Association Dues & Registration | <u>\$500.00</u> | \$160,639.26 |

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 6)

\$747,930.95

2019
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

| | | | |
|--------------|---|-------------------|--------------|
| 401503-10001 | Salaries | \$113,160.69 | |
| 401503-10002 | Personal Services | \$34,034.93 | |
| 401503-20002 | Supplies | \$433.09 | |
| 401503-31000 | Professional Services | \$900.00 | |
| 401503-32000 | Contracted Services | \$8,851.75 | |
| 401503-34000 | Communications | \$613.56 | |
| 401503-36000 | Travel | \$1,310.44 | |
| 401503-41000 | Miscellaneous Association Dues & Registration | <u>\$1,250.00</u> | \$160,554.46 |

PHEAA Summer Interns

| | | | |
|--------------|-------------------|-------------------|-------------|
| 401504-10001 | Salaries | \$22,280.00 | |
| 401504-10002 | Personal Services | <u>\$1,731.18</u> | \$24,011.18 |

Record Storage

| | | | |
|--------------|---------------------|-------------------|-------------|
| 401505-10001 | Salaries | \$37,076.57 | |
| 401505-10002 | Personal Services | \$9,309.01 | |
| 401505-20002 | Supplies | \$13.00 | |
| 401505-32000 | Contracted Services | <u>\$1,000.00</u> | \$47,398.58 |

Planning

| | | | |
|--------------|---|---------------|-------------|
| 401701-10001 | Salaries | \$68,886.67 | |
| 401701-10002 | Personal Services | \$17,920.67 | |
| 401701-20002 | Supplies | \$1,487.08 | |
| 401701-34000 | Communications | \$192.56 | |
| 401701-36000 | Travel | \$148.12 | |
| 401701-41000 | Miscellaneous Association Dues & Registration | \$1,924.00 | |
| 401701-52017 | Grants-Community Wildfire | <u>\$0.00</u> | \$90,559.10 |

Data Processing

| | | | |
|--------------|-------------------|-------------------|-------------|
| 401702-10001 | Salaries | \$67,660.00 | |
| 401702-10002 | Personal Services | \$18,035.89 | |
| 401702-20002 | Supplies | \$1,496.81 | |
| 401702-34000 | Communications | <u>\$1,107.37</u> | \$88,300.07 |

CDBG Coordinator

| | | | |
|--------------|---|----------------|-------------|
| 401703-10001 | Salaries | \$38,161.70 | |
| 401703-10002 | Personal Services | \$17,182.59 | |
| 401703-20002 | Supplies | \$396.66 | |
| 401703-34000 | Communications | \$3,772.69 | |
| 401703-36000 | Travel | \$6.84 | |
| 401703-41000 | Miscellaneous Association Dues & Registration | <u>\$10.00</u> | \$59,530.48 |

SUBTOTAL GENERAL GOVERNMENT (Continued on Page 7)

\$470,353.87

2019
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Courthouse

| | | | |
|--------------|---------------------|--------------------|--------------|
| 401704-10001 | Salaries | \$142,564.22 | |
| 401704-10002 | Personal Services | \$63,695.39 | |
| 401704-20002 | Supplies | \$38,733.07 | |
| 401704-32000 | Contracted Services | \$38,513.19 | |
| 401704-34000 | Communications | \$2,045.60 | |
| 401704-36000 | Travel | \$516.06 | |
| 401704-38000 | Occupancy | <u>\$31,971.24</u> | \$318,038.77 |

Courthouse Annex

| | | | |
|--------------|---------------------|--------------------|-------------|
| 401705-20002 | Supplies | \$7,767.19 | |
| 401705-32000 | Contracted Services | \$20,556.54 | |
| 401705-38000 | Occupancy | <u>\$33,836.68</u> | \$62,160.41 |

Central Telephone

| | | | |
|--------------|---------------------|--------------------|-------------|
| 401706-10001 | Salaries | \$0.00 | |
| 401706-10002 | Personal Services | \$0.00 | |
| 401706-32005 | Contracted Services | \$0.00 | |
| 401706-34000 | Communications | <u>\$19,055.05</u> | \$19,055.05 |

Postage Maintenance and Agreements

| | | | |
|--------------|---------------------|---------------------|------------|
| 401707-20002 | Supplies | \$1,377.14 | |
| 401707-32000 | Contracted Services | \$3,392.04 | |
| 401707-34000 | Communications | <u>(\$1,541.56)</u> | \$3,227.62 |

Housing/Economic Development

| | | | |
|--------------|---------------------------------------|-----------------|------------|
| 401708-20002 | Supplies | \$890.11 | |
| 401708-34000 | Communications | \$79.60 | |
| 401708-36000 | Travel | \$142.28 | |
| 401708-41007 | Miscellaneous Training & Registration | <u>\$218.00</u> | \$1,329.99 |

IT/GIS

| | | | |
|--------------|---|-----------------|-------------|
| 401709-10001 | Salaries | \$46,379.06 | |
| 401709-10002 | Personal Services | \$17,891.86 | |
| 401709-20002 | Supplies | \$14,629.56 | |
| 401709-32000 | Contracted Services | \$1,900.00 | |
| 401709-34000 | Communications | \$11.99 | |
| 401709-36000 | Travel | \$202.02 | |
| 401709-41000 | Miscellaneous Association Dues & Registration | <u>\$445.00</u> | \$81,459.49 |

TOTAL GENERAL GOVERNMENT

\$3,029,233.69

2019
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT

Judge

| | | | |
|--------------|---|------------------|--------------|
| 418400-10001 | Salaries | 99,348.41 | |
| 418400-10002 | Personal Services | 42,443.92 | |
| 418400-20000 | Supplies | 5,916.80 | |
| 418400-31000 | Professional Services | 15,343.29 | |
| 418400-32000 | Contracted Services | 15,460.77 | |
| 418400-34000 | Communications | 3,526.73 | |
| 418400-36001 | Travel | 225.55 | |
| 418400-41000 | Miscellaneous Association Dues & Registration | <u>14,243.83</u> | \$196,509.30 |

District Justice Martin

| | | | |
|--------------|---------------------|--------------------|--------------|
| 418601-10001 | Salaries | \$62,199.16 | |
| 418601-10002 | Personal Services | \$38,472.79 | |
| 418601-20002 | Supplies | \$6,581.79 | |
| 418601-32000 | Contracted Services | \$2,354.34 | |
| 418601-34000 | Communications | \$9,116.05 | |
| 418601-38000 | Occupancy | <u>\$12,960.00</u> | \$131,684.13 |

District Justice Jacob

| | | | |
|--------------|------------------------|-----------------|--------------|
| 418602-10001 | Salaries | \$74,788.40 | |
| 418602-10002 | Personal Services | \$27,449.45 | |
| 418602-20002 | Supplies | \$11,338.06 | |
| 418602-32000 | Contracted Services | \$3,910.58 | |
| 418602-34000 | Communications | \$16,154.25 | |
| 418602-38000 | Occupancy | \$18,247.00 | |
| 418602-41000 | Miscellaneous-Security | <u>\$468.00</u> | \$152,355.74 |

Domestic Relations

| | | | |
|--------------|-------------------|--------------------|--------------|
| 418700-10001 | Salaries | \$245,144.18 | |
| 418700-10002 | Personal Services | <u>\$99,427.74</u> | \$344,571.92 |

Law Library

| | | | |
|--------------|------------------------|-----------------|-------------|
| 418800-20002 | Supplies-Subscriptions | \$39,014.36 | |
| 418800-31000 | Professional Services | <u>\$780.00</u> | \$39,794.36 |

Coroner

| | | | |
|--------------|---|-------------------|-------------|
| 418930-10001 | Salaries | \$31,724.42 | |
| 418930-10002 | Personal Services | \$20,270.92 | |
| 418930-20002 | Supplies | \$3,705.13 | |
| 418930-31000 | Professional Services | \$25,614.02 | |
| 418930-34000 | Communications | \$750.50 | |
| 418930-36000 | Travel | \$6,593.00 | |
| 418930-38000 | Occupancy | \$667.74 | |
| 418920-41000 | Miscellaneous Association Dues & Registration | <u>\$4,780.70</u> | \$94,106.43 |

SUBTOTAL JUDICIAL GOVERNMENT (Continued on Page 9)

\$959,021.88

2019
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT (Continued)

District Attorney

| | | | |
|--------------|---|-------------------|--------------|
| 418940-10001 | Salaries | \$312,017.99 | |
| 418940-10002 | Personal Services | \$72,185.41 | |
| 418940-20002 | Supplies | \$5,941.30 | |
| 418940-32000 | Contracted Services | \$3,515.12 | |
| 418940-34000 | Communications | \$1,498.53 | |
| 418940-36000 | Travel | \$5,969.29 | |
| 418940-41000 | Miscellaneous Association Dues & Registration | <u>\$4,952.13</u> | \$406,079.77 |

Prothonotary

| | | | |
|--------------|---|-----------------|--------------|
| 418950-10001 | Salaries | \$136,413.31 | |
| 418950-10002 | Personal Services | \$51,871.32 | |
| 418950-20002 | Supplies | \$2,182.10 | |
| 418950-31000 | Professional Services | \$2,000.00 | |
| 418950-32000 | Contracted Services | \$5,127.00 | |
| 418950-34000 | Communications | \$462.50 | |
| 418950-36000 | Travel | \$580.16 | |
| 418950-41000 | Miscellaneous Association Dues & Registration | <u>\$500.00</u> | \$199,136.39 |

Register of Wills

| | | | |
|--------------|---|-----------------|-------------|
| 418960-10001 | Salaries | \$29,308.37 | |
| 418960-10002 | Personal Services | \$17,907.65 | |
| 418960-20002 | Supplies | \$1,719.34 | |
| 418960-31000 | Professional Services | \$900.00 | |
| 418960-34000 | Communications | \$2,146.58 | |
| 418960-36000 | Travel | \$987.07 | |
| 418960-41000 | Miscellaneous Association Dues & Registration | <u>\$500.00</u> | \$53,469.01 |

Sheriff

| | | | |
|--------------|---|-------------------|--------------|
| 418970-10001 | Salaries | \$304,316.44 | |
| 418970-10002 | Personal Services | \$84,241.86 | |
| 418970-20002 | Supplies | \$9,629.97 | |
| 418970-31000 | Professional Services | \$4,100.00 | |
| 418970-32005 | Contracted Services | \$652.90 | |
| 418970-34000 | Communications | \$2,852.42 | |
| 418970-36000 | Travel-Vehicle Purchase | \$11,922.16 | |
| 418970-41000 | Miscellaneous Association Dues & Registration | <u>\$4,093.62</u> | \$421,809.37 |

Arbitrators

| | | | |
|--------------|-----------------------|-----------------|----------|
| 418980-31000 | Professional Services | <u>\$800.00</u> | \$800.00 |
|--------------|-----------------------|-----------------|----------|

MH/MR Referee

| | | | |
|--------------|-----------------------|---------------|-------------|
| 418990-10001 | Salaries | \$11,557.51 | |
| 418990-10002 | Personal Services | \$976.69 | |
| 418990-31000 | Professional Services | <u>270.00</u> | \$12,804.20 |

TOTAL JUDICIAL GOVERNMENT

\$2,053,120.62

2019
COUNTY OF ELK
General Fund Expenditures

Continued

PUBLIC SAFETY

Jail

| | | | |
|--------------|---|-------------------|----------------|
| 423200-10001 | Salaries | \$1,708,345.82 | |
| 423200-10002 | Personal Services | \$506,658.00 | |
| 423200-20002 | Supplies | \$239,066.43 | |
| 423200-30000 | Other Services & Charges | \$4,151.20 | |
| 423200-32000 | Contracted Services | \$423,287.03 | |
| 423200-34000 | Communications | \$1,067.74 | |
| 423200-36000 | Travel | \$3,546.74 | |
| 423200-38000 | Occupancy | \$56,567.51 | |
| 423200-41000 | Miscellaneous Association Dues & Registration | <u>\$2,600.00</u> | \$2,945,290.47 |

Juvenile Probation

| | | | |
|--------------|---|-------------------|--------------|
| 423300-10001 | Salaries | \$108,970.22 | |
| 423300-10002 | Personal Services | \$38,165.35 | |
| 423300-36000 | Travel | \$1,601.17 | |
| 423300-41000 | Miscellaneous Association Dues & Registration | \$1,175.95 | |
| 423300-70080 | Juvenile Enhancement Account | <u>\$2,617.63</u> | \$152,530.32 |

Warden

| | | | |
|--------------|---|-----------------|--------------|
| 423400-10001 | Salaries | \$172,780.07 | |
| 423400-10002 | Personal Services | \$23,307.81 | |
| 423400-20002 | Supplies | \$2,038.59 | |
| 423400-34000 | Communications | \$834.20 | |
| 423400-36000 | Travel | \$88.80 | |
| 423400-41000 | Miscellaneous Association Dues & Registration | <u>\$330.00</u> | \$199,379.47 |

Probation and Parole

| | | | |
|--------------|---|-------------------|--------------|
| 423600-10001 | Salaries | \$260,858.88 | |
| 423600-10002 | Personal Services | \$133,109.71 | |
| 423600-20002 | Supplies | \$2,810.46 | |
| 423600-34000 | Communications | \$6,031.01 | |
| 423600-36000 | Travel | \$1,926.36 | |
| 423600-40005 | Insurance-Community Insurance | \$510.00 | |
| 423600-41000 | Miscellaneous Association Dues & Registration | <u>\$2,104.90</u> | \$407,351.32 |

Communications

| | | | |
|--------------|-------------------|--------------------|--------------|
| 429300-10001 | Salaries | \$676,978.15 | |
| 429300-10002 | Personal Services | \$189,238.47 | |
| 429300-38000 | Occupancy | <u>\$22,352.80</u> | \$888,569.42 |

EMA

| | | | |
|--------------|---|----------------|--------------|
| 429400-10001 | Salaries | \$99,694.54 | |
| 429400-10002 | Personal Services | \$25,119.73 | |
| 429400-20002 | Supplies | \$4,350.31 | |
| 429400-32000 | Contracted Services | \$10,678.50 | |
| 429400-34000 | Communications | \$1,255.80 | |
| 429400-36000 | Travel | \$149.50 | |
| 429400-41000 | Miscellaneous Association Dues & Registration | <u>\$49.00</u> | \$141,297.38 |

TOTAL PUBLIC SAFETY \$4,734,418.38

2019
COUNTY OF ELK
General Fund Expenditures

Continued

PUBLIC WORKS

Recycling

| | | | |
|--------------|---|--------------|--------------|
| 432300-10001 | Salaries | \$119,351.10 | |
| 432300-10002 | Personal Services | \$40,004.65 | |
| 432300-20002 | Supplies | \$250.50 | |
| 432300-30000 | Other Services & Charges | \$837.30 | |
| 432300-34000 | Communications | \$2,184.35 | |
| 432300-41000 | Miscellaneous Association Dues & Registration | \$150.00 | \$162,777.90 |

TOTAL PUBLIC WORKS \$162,777.90

HUMAN SERVICES

Veterans' Affairs

| | | | |
|--------------|---|-------------|--------------|
| 441000-10001 | Salaries | \$67,381.73 | |
| 441000-10002 | Personal Services | \$25,847.33 | |
| 441000-20002 | Supplies | \$6,136.83 | |
| 441000-32000 | Contracted Services | \$2,709.91 | |
| 441000-34000 | Communications | \$378.42 | |
| 441000-36000 | Travel | \$1,964.76 | |
| 441000-41000 | Miscellaneous Association Dues & Registration | \$580.00 | |
| 441000-41011 | Miscellaneous Veterans Burials | \$8,710.70 | |
| 441000-50001 | Contribution-Memorial Day Expenses | \$100.00 | \$113,809.68 |

Children and Youth

| | | | |
|--------------|-------------------|--------------|--------------|
| 442000-10001 | Salaries | \$552,482.99 | |
| 442000-10002 | Personal Services | \$218,791.77 | |
| 442000-20002 | Supplies | \$76.15 | |
| 442000-34000 | Communications | \$2,928.14 | \$774,279.05 |

TOTAL HUMAN SERVICES \$888,088.73

CONSERVATION AND DEVELOPMENT

Conservation

| | | | |
|--------------|----------------|----------|------------|
| 468000-20002 | Supplies | \$185.83 | |
| 468000-34000 | Communications | \$905.58 | \$1,091.41 |

TOTAL CONSERVATION & DEVELOPMENT \$1,091.41

DEBT SERVICE

Miscellaneous Expenditures

| | | | |
|--------------|--------------------------------|--------------|--------------|
| 475000-32000 | Contracted Services | \$81.28 | |
| 475000-41203 | County Retirement Contribution | \$421,748.00 | \$421,829.28 |

TOTAL DEBT SERVICE \$421,829.28

2018
COUNTY OF ELK
General Fund Expenditures

Continued

MISCELLANEOUS

| | | | |
|--|--|-----------------------------|-------------------------------|
| Appropriations--Contributions | | | |
| 481003-50000 | Contributions | <u>\$357,950.90</u> | \$357,950.90 |
| Appropriations--Grants | | | |
| 481003-52000 | Grants | <u>\$15,392.24</u> | \$15,392.24 |
| Appropriations--Subsidies | | | |
| 481003-54000 | Subsidies | <u>\$479,736.33</u> | \$479,736.33 |
| Appropriations--LIFT Life and Independence | | | |
| 481003-60020 | LIFT | <u> </u> | \$0.00 |
| Workman's Compensation Contributions | | | |
| 484000-41026 | Adjustments | <u>\$24,593.40</u> | \$24,593.40 |
| Unemployment Compensation | | | |
| 485000-41028 | SUI Adjustment | <u>(\$1,740.31)</u> | (\$1,740.31) |
| Insurance | | | |
| 487000-40000 | Insurance | \$294,901.42 | |
| 487000-41000 | Miscellaneous | <u>\$3,649.53</u> | \$298,550.95 |
| Miscellaneous Expenditures | | | |
| 489000-41007 | Miscellaneous Training & Registration | \$480.00 | |
| 489000-41050 | Prior Year/Outstand Check | (\$296.82) | |
| 489000-70022 | Post/Pre Employment Physicals | <u>\$3,666.00</u> | \$3,849.18 |
| Miscellaneous Expenditures | | | |
| 489900-6367 | Post Closure--SW Enforcement Officer | \$38,147.61 | |
| 489900-41048 | Miscellaneous Prior Year/Outstanding | <u>\$546.29</u> | \$38,693.90 |
| TOTAL MISCELLANEOUS | | | <u><u>\$1,217,026.59</u></u> |
| OTHER FINANCING USES | | | |
| Interfund Operating Transfers | | | |
| 492000-20 | Cash Investments | (\$300,000.00) | |
| 492000-06380 | Transfer From/To Other Funds | <u>\$33,369.24</u> | (\$266,630.76) |
| Refunds--Prior Years | | | |
| 494000-41012 | Miscellaneous Prior Years Expenditures | | |
| 494000-41015 | Miscellaneous Transfer of County Funds | \$43.30 | |
| 494000-41016 | Miscellaneous Refund/Taxes | <u>\$0.00</u> | \$43.30 |
| TOTAL OTHER FINANCING USES | | | <u><u>(\$266,587.46)</u></u> |
| TAX COLLECTORS | | | |
| Tax Collectors/Assessment Board | | | |
| 501307-10001 | Salaries | \$203,899.24 | |
| 501307-10002 | Personal Services | <u>\$15,598.29</u> | \$219,497.53 |
| TOTAL TAX COLLECTORS | | | <u><u>\$219,497.53</u></u> |
| TOTAL EXPENDITURES & OTHER FINANCING USES | | | <u><u>\$12,460,496.67</u></u> |
| BALANCE, December 31, 2019 | | | <u><u>\$3,532,150.47</u></u> |
| TOTAL EXPENDITURES AND BALANCE | | | <u><u>\$15,992,647.14</u></u> |

2019
COUNTY OF ELK
Payroll Fund

CNB 3561

| | | |
|---------------------------------------|-------------------|------------------------------|
| BALANCE, December 31, 2018 | | \$497.59 |
| REVENUES | | |
| Deposits from General Fund | \$4,758,111.25 | |
| TOTAL REVENUES | | <u>\$4,758,111.25</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$4,758,608.84</u></u> |
| EXPENDITURES | | |
| Net Payroll | | |
| County National Bank | \$309,941.25 | |
| County National Bank - Direct Deposit | \$3,923,482.54 | |
| Child Support | \$2,601.20 | |
| Tax Liability | \$284,995.46 | |
| Payroll Billing | <u>\$3,209.00</u> | |
| TOTAL EXPENDITURES | | \$4,524,229.45 |
| BALANCE, December 31, 2018 | | <u>\$234,379.39</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$4,758,608.84</u></u> |

2019
COUNTY OF ELK
Employees' Payroll Deductions Report

GROSS PAY \$6,728,673.91

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

| | |
|---|--------------|
| Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes) | |
| Health CAF | \$203,004.64 |
| Flex Plan | \$33,651.12 |
| AFLAC 1 | \$13,472.73 |
| A-Life CAF | \$677.00 |
| AFLAC | \$8,485.42 |
| Dental CAF | \$20,208.85 |
| Allstate CAF | \$3,180.24 |
| Vision Plan CAF | \$8,028.66 |
| Vision Caf Buyup | \$266.16 |

(Portion of Gross Pay Subject to Federal Withholding) \$290,974.82

| | |
|---|--------------|
| Deferred Compensation (Deferred from Federal Withholding Tax) | |
| NACO Deferred Compensation | \$51,971.05 |
| Retirement Compensation (Max 7%) | \$419,490.91 |

(Portion of Gross Pay Subject to Federal Withholding) \$471,461.96

| | |
|------------------------------|--------------|
| Other Payroll Deductions | |
| Garnishment | \$11,734.05 |
| Child Support | \$16,155.80 |
| General Deduction | \$42.84 |
| Disability Income Protection | \$1,537.92 |
| Vision | \$549.41 |
| Dental | \$2,439.05 |
| Health | \$16,469.06 |
| Additional Life | \$699.39 |
| Union Dues | \$37,513.86 |
| Insurance 1 | \$180.00 |
| Credit Union | \$180,475.00 |
| Retire Old | \$0.00 |
| Retire Add | \$119,698.48 |
| Vision Buyup | \$19.95 |
| Erie | \$332.00 |

\$387,846.81

| | |
|-------------------------------------|--------------|
| Withholding Taxes | |
| Federal Income Tax | \$576,270.81 |
| Medicare | \$93,464.87 |
| Federal Insurance Contributions Act | \$398,753.16 |
| State Unemployment Insurance | \$3,509.51 |
| State Income Tax | \$197,888.30 |
| Local State Tax | \$8,604.00 |
| Local Income Tax | \$69,139.06 |

\$1,347,629.71

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,497,913.30

NET PAY \$4,230,760.61

2019
COUNTY OF ELK
Employees' Retirement Fund (Market Value)

Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2019 \$16,830,446.12

REVENUES

| | | |
|--------------------------------|----------------|----------------|
| Member Contributions | \$539,759.39 | |
| County Contribution | \$421,748.00 | |
| Investment Interest | \$212,542.85 | |
| Investment Dividends | \$447,256.38 | |
| Realized capital (gain/losses) | \$1,031,931.65 | |
| Net Accrued Interest/Other | \$1,617.65 | |
| Other | _____ | |
| | | \$2,654,855.92 |

TOTAL REVENUES AND BALANCE **\$19,485,302.04**

EXPENDITURES

| | | |
|-------------------------------|--------------|--|
| Member Contributions Refunded | \$897.15 | |
| Retirement Allowances Paid | \$989,659.28 | |
| Investment Expenses | \$72,500.29 | |
| Administrative Expenses | \$39,384.04 | |

TOTAL EXPENDITURES **\$1,102,440.76**

Net Increase \$1,552,415.16

Total Assets (cost value) December 31, 2019 \$18,382,861.28

Unrealized Appreciation/Depreciation \$5,705,474.63

Total Assets (Market Value) December 31, 2019 **\$24,088,335.91**

| Assets | Cost Value | Market Value |
|---------------------------------|------------------------|------------------------|
| Cash and Short-term Investments | \$1,329,850.84 | \$1,350,722.81 |
| Receivables | | |
| U.S. Government Obligations | \$4,249,250.30 | \$4,281,953.60 |
| Domestic Corporate Bonds | \$3,096,588.30 | \$3,164,862.31 |
| Domestic Common Stock | \$6,472,545.42 | \$11,724,166.72 |
| Equity Mutual Funds | \$3,324,324.89 | \$3,656,167.09 |
| Marketable CD's | \$80,393.75 | \$80,555.60 |
| Accrued Income | \$46,016.06 | \$46,016.06 |
| Accounts Payable | (\$216,108.28) | (\$216,108.28) |
| December 31, 2019 | \$18,382,861.28 | \$24,088,335.91 |

2019
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond
 Northwest Savings Bank

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

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

| Date | Principal | Coupon | Price | Yield | Interest | Fiscal Year | | Gross Annual Debt Service | Proceeds | Cash on Hand |
|------------------|-----------|--------|-------|-------|----------------|-------------------|----------------|------------------------------|----------------|--------------------|
| | | | | | | Ending Dec. 31 | Debt Service | | | |
| June 1, 2011 | | | | | \$51,455.17 | | \$51,455.17 | | | |
| December 1, 2011 | | | | | \$60,933.75 | | \$60,933.75 | \$112,388.92 | | |
| June 1, 2012 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2012 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2013 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2013 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2014 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2014 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2015 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2015 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2016 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2016 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2017 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2017 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2018 | | | | | \$60,933.75 | | \$60,933.75 | | | |
| December 1, 2018 | | | | | \$60,933.75 | | \$60,933.75 | \$121,867.50 | | |
| June 1, 2019 | | | | | \$60,835.54 | | \$60,835.54 | | | \$98.21 |
| December 1, 2019 | | | | | \$60,933.75 | | \$60,933.75 | \$121,759.29 | | |
| June 1, 2020 | | | | | 60,933.75 | | 60,933.75 | | | |
| December 1, 2020 | | | | | 60,933.75 | | 60,933.75 | \$121,867.50 | \$50,000.00 | |
| June 1, 2021 | | | | | 60,933.75 | | 110,933.75 | | | |
| December 1, 2021 | | | | | 59,471.25 | | 59,471.25 | \$170,405.00 | \$330,000.00 | |
| June 1, 2022 | | | | | \$59,471.25 | | \$389,471.25 | | | |
| December 1, 2022 | | | | | \$49,818.75 | | \$49,818.75 | \$439,290.00 | \$340,000.00 | |
| June 1, 2023 | | | | | \$49,818.75 | | \$389,818.75 | | | |
| December 1, 2023 | | | | | \$39,873.75 | | \$39,873.75 | \$429,692.50 | \$350,000.00 | |
| June 1, 2024 | | | | | \$39,873.75 | | \$389,873.75 | | | |
| December 1, 2024 | | | | | \$29,636.25 | | \$29,636.25 | \$419,510.00 | \$365,000.00 | |
| June 1, 2025 | | | | | \$29,636.25 | | \$394,636.25 | | | |
| December 1, 2025 | | | | | \$18,960.00 | | \$18,960.00 | \$413,596.25 | \$375,000.00 | |
| June 1, 2026 | | | | | \$18,960.00 | | 393960 | | | |
| December 1, 2026 | | | | | \$7,110.00 | | \$7,110.00 | \$401,070.00 | \$225,000.00 | |
| June 1, 2027 | | | | | \$7,110.00 | | \$232,110.00 | | | |
| December 1, 2027 | | | | | \$0.00 | | \$0.00 | \$232,110.00 | | |
| | | | | | \$1,679,870.17 | | \$3,714,771.96 | \$3,714,771.96 | \$2,035,000.00 | |

2019
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 | Cash on Hand |
|------------------|--------------|--------|--------|----------|------------|--------------|-------------|--------------|----------------------------------|------------------------------|--------------------|
| 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 | \$9,591.09 | 2019 | \$324,118.59 | 248.91 |
| June 1, 2020 | \$310,000.00 | 3.300% | 3.500% | 98.404% | (4,947.60) | \$305,052.40 | \$9,840.00 | \$319,840.00 | 2020 | \$324,565.00 | |
| 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 | 2021 | \$274,725.00 | |
| December 1, 2021 | | | | | | | | | | \$0.00 | |

\$2,560,000.00

\$415,880.00 \$2,975,631.09

\$2,975,631.09

2019
COUNTY OF ELK
DEBT FUND
GENERAL OBLIGATION BONDS-SERIES OF 2003

Northwest Savings Bank 7661

| | | |
|----------------------------------|---------------------|---------------------|
| BALANCE, December 31, 2018 | | \$202,202.79 |
| REVENUES | | |
| General Obligation Bond Series B | \$51,563.20 | |
| In Lieu of Taxes | \$207.59 | |
| Interest Earned | \$1,606.60 | |
| Miscellaneous Credit | | |
| Tax Claim | \$23,304.25 | |
| Tax Collectors | <u>\$362,961.21</u> | |
| TOTAL REVENUES | | <u>\$439,642.85</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$641,845.64</u> |
| EXPENDITURES | | |
| 2010 Series A Principal | \$300,000.00 | |
| 2010 Series A Interest | \$24,118.59 | |
| 2010 Series B Interest | \$121,769.29 | |
| Administration Fees | \$1,100.00 | |
| Incidental Expenses | \$85.25 | |
| PLGIT | \$100,000.00 | |
| Tax Assessment Refund | \$914.47 | |
| Vet Preference | <u>\$23.69</u> | |
| TOTAL EXPENDITURES | | \$548,011.29 |
| BALANCE, December 31, 2019 | | <u>\$93,834.35</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$641,845.64</u> |

2019
COUNTY OF ELK
Construction Fund
Northwest Savings Bank 1629

| | | | |
|---------------------------------------|--------------------|---------------------|----------------------------|
| BALANCE, December 31, 2018 | | \$143,613.67 | |
| REVENUES | | | |
| County of Elk General Fund | \$789.86 | | |
| Miscellaneous | | | |
| Interest Earned | <u>\$1,732.46</u> | | |
| TOTAL REVENUES | | <u>\$2,522.32</u> | |
| TOTAL REVENUES AND BALANCE | | | <u>\$146,135.99</u> |
| EXPENDITURES | | | |
| Contracted Services | <u>\$45,179.98</u> | | |
| TOTAL EXPENDITURES | | \$45,179.98 | |
| BALANCE, December 31, 2019 | | <u>\$100,956.01</u> | |
| TOTAL EXPENDITURES AND BALANCE | | | <u>\$146,135.99</u> |

2019
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

| | | |
|--|-------------|--------------|
| BALANCE, December 31, 2018 | | \$107,795.49 |
| REVENUES | | |
| Affordable Housing Collections from Recorder of Deeds | \$23,673.00 | |
| Housing Rehabilitation | \$2,796.46 | |
| Interest Earned | \$1,582.60 | |
| TOTAL REVENUES | | \$28,052.06 |
| TOTAL REVENUES AND BALANCE | | \$135,847.55 |
| EXPENDITURES | | |
| Administration Fee | \$3,463.20 | |
| Construction | \$3,770.00 | |
| Housing Rehabilitation/PHARE | \$25,000.00 | |
| TOTAL EXPENDITURES | | \$32,233.20 |
| BALANCE, December 31, 2019 | | \$103,614.35 |
| TOTAL EXPENDITURES AND BALANCE | | \$135,847.55 |

2019
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Bank 4077

| | | |
|---|------|----------------------------|
| BALANCE, December 31, 2018 | | \$0.00 |
| REVENUES | | |
| State Treasurer-Department of Community and Economic Development | | \$524,198.36 |
| TOTAL REVENUES | | <u>\$524,198.36</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$524,198.36</u> |
| EXPENDITURES | | |
| | 2015 | \$76,439.01 |
| | 2016 | \$205,587.35 |
| | 2017 | \$67,842.00 |
| | 2018 | \$117,923.41 |
| | 2018 | <u>\$56,406.59</u> |
| TOTAL EXPENDITURES | | <u>\$524,198.36</u> |
| BALANCE, December 31, 2019 | | \$0.00 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$524,198.36</u> |

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

2019
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 | \$76,439.01 |
|---|-------------|

| | |
|----------------|-------------|
| TOTAL REVENUES | \$76,439.01 |
|----------------|-------------|

| | |
|----------------------------|-------------|
| TOTAL REVENUES AND BALANCE | \$76,439.01 |
|----------------------------|-------------|

EXPENDITURES

| | |
|-----------------|-------------|
| Landserv Inc. | \$53,390.15 |
| County of Elk | \$20,681.59 |
| Ridgway Borough | \$2,367.27 |

| | |
|--------------------|-------------|
| TOTAL EXPENDITURES | \$76,439.01 |
|--------------------|-------------|

| | |
|----------------------------|--------|
| BALANCE, December 31, 2019 | \$0.00 |
|----------------------------|--------|

| | |
|--------------------------------|-------------|
| TOTAL EXPENDITURES AND BALANCE | \$76,439.01 |
|--------------------------------|-------------|

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 \$ 0.00

2016 Entitlement Community Development Block Grant

REVENUES

| | |
|---|--------------|
| State Treasurer-Department of Community and Economic Development HUD | \$205,587.35 |
|---|--------------|

| | |
|----------------|--------------|
| TOTAL REVENUES | \$205,587.35 |
|----------------|--------------|

| | |
|----------------------------|--------------|
| TOTAL REVENUES AND BALANCE | \$205,587.35 |
|----------------------------|--------------|

EXPENDITURES

| | |
|----------------------------|--------------|
| Borough of Ridgway | \$4,987.78 |
| Contractors & Suppliers | \$186,794.19 |
| County of Elk General Fund | \$13,805.38 |

| | |
|--------------------|--------------|
| TOTAL EXPENDITURES | \$205,587.35 |
|--------------------|--------------|

| | |
|----------------------------|-------------|
| BALANCE, December 31, 2019 | \$34,009.47 |
|----------------------------|-------------|

| | |
|--------------------------------|--------------|
| TOTAL EXPENDITURES AND BALANCE | \$205,587.35 |
|--------------------------------|--------------|

Note: The 2016 Community Block Grant had originally been funded by an authorized amount of \$295,975.00. The remaining authorized 2016 Entitlement Community Development Block Grant Funds are \$34009.47.

2019
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2017 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$67,842.00

TOTAL REVENUES \$67,842.00

TOTAL REVENUES AND BALANCE \$67,842.00

EXPENDITURES

Contractors & Suppliers \$67,842.00

TOTAL EXPENDITURES \$67,842.00

BALANCE, December 31, 2019 \$186,141.00

TOTAL EXPENDITURES AND BALANCE \$67,842.00

Note: The 2017 Community Block Grant had originally been funded by an authorized amount of \$307,760.00. The remaining authorized 2017 Entitlement Community Development Block Grant funds are \$186,141.00.

2018 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development \$117,923.41

TOTAL REVENUES \$117,923.41

TOTAL REVENUES AND BALANCE \$117,923.41

EXPENDITURES

Contractors & Suppliers \$117,923.41

TOTAL EXPENDITURES \$117,923.41

BALANCE, December 31, 2019 \$189,836.59

TOTAL EXPENDITURES AND BALANCE \$117,923.41

Note: The 2018 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$307,760.00. The remaining authorized 2018 Entitlement Community Block Grant funds are \$189,836.59.

2019
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite

CNB Bank 4077

2018 CDBG Competitive Construction Grant

REVENUES

| | |
|---|-------------|
| State Treasurer-Department of Community and Economic Development | \$56,406.59 |
|---|-------------|

| | |
|----------------|-------------|
| TOTAL REVENUES | \$56,406.59 |
|----------------|-------------|

| | |
|----------------------------|-------------|
| TOTAL REVENUES AND BALANCE | \$56,406.59 |
|----------------------------|-------------|

EXPENDITURES

| | |
|-------------------------|-------------|
| L/B Water Service, Inc. | \$38,488.16 |
| County of Elk | \$17,327.23 |
| Ridgway Record | \$591.20 |

| | |
|--------------------|-------------|
| TOTAL EXPENDITURES | \$56,406.59 |
|--------------------|-------------|

| | |
|----------------------------|--------------|
| BALANCE, December 31, 2019 | \$575,915.41 |
|----------------------------|--------------|

| | |
|--------------------------------|-------------|
| TOTAL EXPENDITURES AND BALANCE | \$56,406.59 |
|--------------------------------|-------------|

Note: The 2018 Competitive Construction Grant had originally been funded by an authorized amount of \$632,322.00. The remaining authorized 2018 Competitive Construction Grant Funds are \$575,915.41.

2019
COUNTY OF ELK
Federal Social Services

CNB Bank 3930

| | | |
|---|--------------------|--------------------|
| BALANCE, December 31, 2018 | | \$126.35 |
| REVENUES | | |
| State Treasurer-Department of Public Welfare Homeless Assistance Program | <u>\$27,817.00</u> | |
| TOTAL REVENUES | | <u>\$27,817.00</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$27,943.35</u> |
| EXPENDITURES | | |
| CAPSEA | <u>\$27,817.00</u> | |
| TOTAL EXPENDITURES | | \$27,817.00 |
| BALANCE, December 31, 2019 | | <u>\$126.35</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$27,943.35</u> |

2019
COUNTY OF ELK
Human Services

CNB Bank 2080

| | | |
|--|--------------------|---------------------------|
| BALANCE, December 31, 2018 | | \$6,372.93 |
| REVENUES | | |
| State Treasurer-Department of Public Welfare | \$50,000.00 | |
| ACH Deposit-Commonwealth of PA (Error) | \$27,817.00 | |
| Interest Earned | <u>\$10.85</u> | |
| TOTAL REVENUES | | <u>\$77,827.85</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$84,200.78</u></u> |
| EXPENDITURES | | |
| Office of Human Services, Inc. | \$50,000.00 | |
| Transfer to HAP PMT (Error) | <u>\$27,817.00</u> | |
| TOTAL EXPENDITURES | | \$77,817.00 |
| BALANCE, December 31, 2019 | | <u>\$6,383.78</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$84,200.78</u></u> |

2019
COUNTY OF ELK
MULTIPLE HOUSING ACCESS

First Commonwealth Bank 7233

| | | |
|---------------------------------------|---------------|----------------------|
| BALANCE, December 31, 2018 | | \$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, 2019 | | \$1.18 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$1.18</u> |

2019
COUNTY OF ELK
Transportation
 CNB 5633

| | | |
|--|-----------------------|------------------------------|
| BALANCE, December 31, 2018 | | \$650,708.60 |
| REVENUES | | |
| State Treasurer - Department of Human Services | \$808,608.00 | |
| Misc. Credits or Voids | \$202,210.80 | |
| Interest Earned | <u>\$1,059.27</u> | |
| TOTAL REVENUES | | <u>\$1,011,878.07</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$1,662,586.67</u></u> |
| EXPENDITURES | | |
| Area Transportation Authority | <u>\$1,660,450.00</u> | |
| TOTAL EXPENDITURES | <u>\$1,660,450.00</u> | |
| BALANCE, December 31, 2019 | | <u>\$2,136.67</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$1,662,586.67</u></u> |

2019
COUNTY OF ELK
Children and Youth Special Account
Northwest Savings Bank 1298

BALANCE, December 31, 2018 \$723,369.92

REVENUES

| | |
|------------------------------------|--------------|
| State Treasurer-Federal Title XX | \$43,512.00 |
| State Treasurer-Federal Title IV-E | \$244,308.12 |
| State Treasurer-Act 148 | \$641,585.00 |
| State Treasurer-Title IV-B | \$25,955.00 |
| Independent Living Special Grant | \$97,424.85 |
| County of Elk Match | \$147,309.67 |
| TANF Monies | \$117,618.80 |
| Program Income (Maintenance) | \$19,018.55 |
| Special Grants | \$566,420.35 |
| Inform Technology Grant | \$23,905.00 |
| Adoption Mini Grant | \$1,200.00 |
| Medicaid | \$682.36 |
| Miscellaneous | \$2,112.78 |
| Interest Earned | \$9,284.95 |
| Voids | \$400.00 |
| | \$400.00 |

TOTAL REVENUES \$1,940,737.43

TOTAL REVENUES AND BALANCE \$2,664,107.35

EXPENDITURES

| | |
|---|--------------|
| County Reimbursement for Wages and Benefits | \$736,860.20 |
| Purchased Client Services | \$985,172.96 |
| Adoptive Assistance | \$167,770.50 |
| Program Services Consultation | \$51,820.77 |
| Communications | \$15,244.03 |
| Travel Expenses | \$18,895.51 |
| Office Equipment and Supplies | \$20,021.51 |
| Occupancy, Rent, Utilities and Housekeeping | \$37,757.76 |
| Service Offline Assets | \$10,591.54 |
| Service Supplies | \$45,206.26 |
| Miscellaneous Personnel Expenses | \$8,621.45 |
| Indirect Administration | \$42,234.55 |
| Guardian AD PD Juvenile | \$549.70 |
| Major Purchases | \$8,933.91 |
| Miscellaneous | \$850.23 |
| | \$850.23 |

TOTAL EXPENDITURES \$2,150,530.88

BALANCE, December 31, 2019 \$513,576.47

TOTAL EXPENDITURES AND BALANCE \$2,664,107.35

2019
COUNTY OF ELK
County Record Improvement Fund
Northwest Savings Bank 3180

| | | |
|---------------------------------------|-----------------------|-------------------------------|
| BALANCE, December 31, 2018 | | \$11,615.48 |
| REVENUES | | |
| Collections | \$7,232.00 | |
| Interest Earned | <u> \$1.22</u> | |
| TOTAL REVENUES | | <u> \$7,233.22</u> |
| TOTAL REVENUES AND BALANCE | | <u> \$18,848.70</u> |
| EXPENDITURES | | |
| Supplies | <u> \$4,920.20</u> | |
| TOTAL EXPENDITURES | | \$4,920.20 |
| BALANCE, December 31, 2019 | | <u> \$13,928.50</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u> \$18,848.70</u> |

2019
COUNTY OF ELK
Domestic Relations IV-D
CNB Bank 7236

BALANCE, December 31, 2018 \$575,925.34

REVENUES

| | |
|------------------------------------|-------------------|
| State Treasurer IV-D Reimbursement | \$296,298.00 |
| Medical Incentives | \$2,512.00 |
| County of Elk Share | \$164,651.00 |
| Genetic Test Fees | \$328.89 |
| JCP Computer Fees | \$281.75 |
| Miscellaneous Credits | \$428.66 |
| PA SCDU | \$5,039.37 |
| Interest Earned | <u>\$2,945.23</u> |

TOTAL REVENUES \$472,484.90

TOTAL REVENUES AND BALANCE \$1,048,410.24

EXPENDITURES

| | |
|--------------------|--------------------|
| Salaries and Wages | \$263,302.38 |
| Fringe Benefits | \$115,556.59 |
| Overhead | <u>\$81,337.60</u> |

TOTAL EXPENDITURES \$460,196.57

BALANCE, December 31, 2019 \$588,213.67

TOTAL EXPENDITURES AND BALANCE \$1,048,410.24

Note: As of December 31, 2019, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$64,062.53. This is not included in the Domestic Relations IV-D Account's operating office balance.

2019
COUNTY OF ELK
Domestic Relations Incentive Account

CNB Bank 7124

| | | |
|--------------------------------|-------------------|---------------------|
| BALANCE, December 31, 2018 | | \$259,377.15 |
| REVENUES | | |
| State Treasurer IV-D Instate | \$59,947.44 | |
| Title XIX Medical Incentive | \$2,512.00 | |
| Interest Earned | <u>\$1,397.53</u> | |
| TOTAL REVENUES | | <u>\$63,856.97</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$323,234.12</u> |
| EXPENDITURES | | |
| Contracted Services | \$15,633.81 | |
| DRAP | \$1,949.24 | |
| Med Incentives | \$2,512.00 | |
| Travel | <u>\$880.62</u> | |
| TOTAL EXPENDITURES | | \$20,975.67 |
| BALANCE, December 31, 2019 | | <u>\$302,258.45</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$323,234.12</u> |

2019
COUNTY OF ELK
Domestic Relations Pass-Through Account
 CNB Bank 9419

| | | |
|---------------------------------------|--------------|---------------------|
| BALANCE, December 31, 2018 | | \$11,872.49 |
| REVENUES | | |
| N-Court | \$123,931.04 | |
| Cash, Check, and Money Orders | \$83,243.15 | |
| Escrow | \$2,669.71 | |
| TOTAL REVENUES | | \$209,843.90 |
| TOTAL REVENUES AND BALANCE | | \$221,716.39 |
| EXPENDITURES | | |
| Kidstar | \$207,373.39 | |
| Escrow | \$7,082.53 | |
| TOTAL EXPENDITURES | | \$214,455.92 |
| BALANCE, December 31, 2019 | | \$7,260.47 |
| TOTAL EXPENDITURES AND BALANCE | | \$221,716.39 |

2019
COUNTY OF ELK
DUI Corrections

CNB 5633

| | | |
|---------------------------------------|-------------------|--------------------|
| BALANCE, December 31, 2018 | | \$16,912.83 |
| REVENUES | | |
| DUI/Corrections Monies Collected | \$5.76 | |
| County of Elk General Fund | <u>\$7,472.25</u> | |
| TOTAL REVENUES | | <u>\$7,478.01</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$24,390.84</u> |
| EXPENDITURES | | |
| Purchase of Equipment | \$0.00 | |
| Drug & Alcohol | <u>\$2.88</u> | |
| TOTAL EXPENDITURES | | <u>\$2.88</u> |
| BALANCE, December 31, 2019 | | <u>\$24,387.96</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$24,390.84</u> |

2019
COUNTY OF ELK
DUI/Drug and Alcohol
 CNB Bank 4291

| | | |
|---------------------------------------|-------------------|---------------------------|
| BALANCE, December 31, 2018 | | \$66,012.70 |
| REVENUES | | |
| DUI/Drug and Alcohol Monies Collected | \$7,480.90 | |
| Interest Earned | <u>\$324.97</u> | |
| TOTAL REVENUES | | <u>\$7,805.87</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$73,818.57</u> |
| EXPENDITURES | | |
| 1 Step Detect Associates | \$245.00 | |
| Advanced Disposal | \$815.90 | |
| Alcohol & Drug Abuse Services, Inc. | \$3,279.00 | |
| Premier Biotech, Inc. | \$680.05 | |
| Probation & Parole | \$0.00 | |
| Redwood Toxicology Lab | \$44.50 | |
| Way Office Plus | \$107.92 | |
| National Test System | <u>\$2,226.00</u> | |
| TOTAL EXPENDITURES | | <u>\$7,398.37</u> |
| BALANCE, December 31, 2019 | | <u>\$66,420.20</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$73,818.57</u> |

2019
COUNTY OF ELK
E-911 Wireless Account
 First Commonwealth Bank 9460

| | | |
|------------------------------------|-----------------------|-----------------------|
| BALANCE, December 31, 2018 | | \$914,534.88 |
| REVENUES | | |
| PA Emergency Management Allocation | \$3,318,796.96 | |
| Cameron County | \$59,859.96 | |
| Miscellaneous | \$10,655.43 | |
| Interest Earned | <u>\$4,185.92</u> | |
| TOTAL REVENUES | | <u>\$3,393,498.27</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$4,308,033.15</u> |
| EXPENDITURES | | |
| Miscellaneous | \$2,051.29 | |
| Technical Service & Maintenance | \$111,133.44 | |
| Equipment Purchases | 63,267.05 | |
| Phone & Internet | \$130,211.79 | |
| Professional Services | \$16,000.00 | |
| Training/Certifications/Dues | \$4,054.69 | |
| Occup/ Utilities | \$4,281.71 | |
| Transportation/Travel | \$6,460.94 | |
| County of Elk Reimbursement | <u>\$2,828,139.46</u> | |
| TOTAL EXPENDITURES | | <u>\$3,165,600.37</u> |
| BALANCE, December 31, 2019 | | \$1,142,432.78 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$4,308,033.15</u> |

2019
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

| | | |
|-------------------------------------|-----------------|-------------------------------|
| BALANCE, December 31, 2018 | | \$41,899.39 |
| REVENUES | | |
| Reimbursement for Hazmat Material | \$24,350.00 | |
| Industries-Response Plan | \$1,400.00 | |
| HMEP Grant | \$6,400.00 | |
| HMRF Grant | \$5,076.10 | |
| Interest Earned | <u>\$5.63</u> | |
| TOTAL REVENUES | | <u>\$37,231.73</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$79,131.12</u></u> |
| EXPENDITURES | | |
| Equipment and Supplies | \$15,182.68 | |
| Mileage, Training, and Lodging | \$210.76 | |
| Pager Service/Fax Service | \$55.65 | |
| Cellular Phone Service | \$5,239.21 | |
| Professional Services | \$2,500.00 | |
| Equipment Repair | \$2,508.73 | |
| Miscellaneous Training/Registration | <u>\$466.20</u> | |
| TOTAL EXPENDITURES | | \$26,163.23 |
| BALANCE, December 31, 2019 | | <u>\$52,967.89</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$79,131.12</u></u> |

2019
COUNTY OF ELK
Hotel Tax Fund
Northwest Savings Bank 3644

| | | |
|------------------------------------|---------------------|--------------------------------|
| BALANCE, December 31, 2018 | | \$1,271.19 |
| REVENUES | | |
| 2018 4th Quarter | \$66,167.70 | |
| 2019 1st Quarter | \$47,487.79 | |
| 2019 2nd Quarter | \$65,807.26 | |
| 2019 3rd Quarter | \$82,355.02 | |
| 2019 4th Quarter | \$9,518.34 | |
| Late Fees | \$509.24 | |
| Miscellaneous | <u>\$1,393.97</u> | |
| TOTAL REVENUES | | <u>\$273,239.32</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$274,510.51</u></u> |
| EXPENDITURES | | |
| County of Elk-General Fund | \$11,120.08 | |
| Great Outdoors Visitors Bureau | <u>\$253,872.09</u> | |
| TOTAL EXPENDITURES | | \$264,992.17 |
| BALANCE, December 31, 2019 | | <u>\$9,518.34</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$274,510.51</u></u> |

2019
COUNTY OF ELK
Housing Rehabilitation Program
 CNB Bank 9623

| | | |
|---------------------------------------|---------------|----------------------|
| BALANCE, December 31, 2018 | | \$1.00 |
| REVENUES | | |
| Transfer of funds | <u>\$0.00</u> | |
| TOTAL REVENUES | | <u>\$0.00</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$1.00</u> |
| EXPENDITURES | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | <u>\$0.00</u> |
| BALANCE, December 31, 2019 | | \$1.00 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$1.00</u> |

2019
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004*

| | | |
|--------------------------------|----------------|----------------|
| BALANCE, December 31, 2018 | \$722,335.33 | |
| REVENUES | | |
| County of Elk General Fund | \$0.00 | |
| County of Warren | \$157,177.00 | |
| NWCERG Mercyhurst Univ. | \$25,000.00 | |
| County of Erie | \$418,073.79 | |
| TOTAL REVENUES | \$600,250.79 | |
| TOTAL REVENUES AND BALANCE | | \$1,322,586.12 |
| EXPENDITURES | | |
| CDW-Government | \$1,163.30 | |
| Master | \$817.42 | |
| Visa | \$1,317.86 | |
| AT&T | \$300.00 | |
| Walmart | \$238.88 | |
| Project Management | \$1,098,407.34 | |
| TOTAL EXPENDITURES | \$1,102,244.80 | |
| BALANCE, December 31, 2019 | \$220,341.32 | |
| TOTAL EXPENDITURES AND BALANCE | | \$1,322,586.12 |

*Account Opened 8/18

2019
COUNTY OF ELK
Liquid Fuel Tax Fund
First Commonwealth Bank 7676

| | | |
|---------------------------------------|--------------------|---------------------|
| BALANCE, December 31, 2018 | | \$44,215.89 |
| REVENUES | | |
| State Treasury Bi-Annual share | \$90,609.46 | |
| Interest Earned | <u>\$181.34</u> | |
| TOTAL REVENUES | | <u>\$90,790.80</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$135,006.69</u> |
| EXPENDITURES | | |
| Municipality Project Grants | <u>\$96,000.00</u> | |
| TOTAL EXPENDITURES | | \$96,000.00 |
| BALANCE, December 31, 2019 | | <u>\$39,006.69</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$135,006.69</u> |

2019
COUNTY OF ELK
Liquid Fuel Act 44
Northwest Savings Bank 9526

| | | |
|-----------------------------------|-------------------|----------------------------|
| BALANCE, December 31, 2018 | | \$232,783.28 |
| REVENUES | | |
| State Treasurer (PennDot) Act 44 | \$13,740.91 | |
| State Treasurer Act 89 | \$26,051.11 | |
| Act 44 Interest Earned | \$2,136.60 | |
| Act 89 Interest Earned | <u>\$1,387.21</u> | |
| TOTAL REVENUES | | <u>\$43,315.83</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$276,099.11</u></u> |
| EXPENDITURES | | |
| Spring Creek Township Supervisors | \$1,400.00 | |
| Bridge Supplies | <u>\$352.85</u> | |
| TOTAL EXPENDITURES | | \$1,752.85 |
| BALANCE, December 31, 2019 | | <u>\$274,346.26</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$276,099.11</u></u> |

2019
COUNTY OF ELK
National Forest Fund 2018 Allotment
Northwest Savings Bank 5285

| | | |
|---|---------------------|----------------------------|
| BALANCE, December 31, 2018 | | \$0.00 |
| REVENUES | | |
| Transfer from General Fund | <u>\$399,932.89</u> | |
| TOTAL REVENUES | | <u>\$399,932.89</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$399,932.89</u> |
| EXPENDITURES | | |
| 2017 National Forest Fund (85% Allotment) | | |
| School Districts | \$199,966.43 | |
| Townships | <u>\$199,966.46</u> | |
| TOTAL EXPENDITURES | | \$399,932.89 |
| BALANCE, December 31, 2019 | | <u>\$0.00</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$399,932.89</u> |

**2019
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2018 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.

| 2019 DISBURSEMENTS | 2018 ALLOTMENT | | TOTAL |
|------------------------|---------------------|--------------------|---------------------|
| School Districts | | | |
| Forest Area | \$33,385.09 | \$2,206.69 | \$35,591.78 |
| Johnsonburg Area | 26,094.93 | 1,724.82 | 27,819.75 |
| Kane Area | 76,174.59 | 5,034.99 | 81,209.58 |
| Ridgway Area | 51,913.91 | 3,431.41 | 55,345.32 |
| Total School Districts | <u>\$187,568.52</u> | <u>\$12,397.91</u> | <u>\$199,966.43</u> |
| Townships | | | |
| Highland | \$74,801.18 | \$4,944.21 | \$79,745.39 |
| Jones | 27,468.36 | 1,815.61 | 29,283.97 |
| Millstone | 33,385.09 | 2,206.69 | 35,591.78 |
| Ridgway | 21,772.46 | 1,439.12 | 23,211.58 |
| Spring Creek | 30,141.45 | 1,992.29 | 32,133.74 |
| Total Townships | <u>\$187,568.54</u> | <u>\$12,397.92</u> | <u>\$199,966.46</u> |
| Total Disbursements | <u>\$375,137.06</u> | <u>\$24,795.83</u> | <u>\$399,932.89</u> |

2019
COUNTY OF ELK
Northern Tier Regional Tele Project
Northwest Savings Bank 5084

| | | |
|---------------------------------------|---------------------|------------------------------|
| BALANCE, December 31, 2018 | | \$673,122.09 |
| REVENUES | | |
| PEMA Grant | \$2,630,418.43 | |
| Interest Earned | \$21,815.33 | |
| Refunds | \$39,789.23 | |
| Reimbursements | <u>\$21,249.50</u> | |
| TOTAL REVENUES | | <u>\$2,713,272.49</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$3,386,394.58</u></u> |
| EXPENDITURES | | |
| Maintenance and Repair | \$385,135.85 | |
| Professional Services | \$357,366.63 | |
| Purchase of Equipment | \$1,164,529.87 | |
| Telephone and Internet | \$275,574.52 | |
| Transfer of Funds | <u>\$182,059.90</u> | |
| TOTAL EXPENDITURES | | \$2,364,666.77 |
| BALANCE, December 31, 2019 | | <u>\$1,021,727.81</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$3,386,394.58</u></u> |

2019
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
 Northwest Savings Bank 1520

| | | |
|---------------------------------------|------------|-------------------|
| BALANCE, December 31, 2018 | \$2,426.05 | |
| REVENUES | | |
| Interest Earned | \$0.24 | |
| TOTAL REVENUES | | \$0.24 |
| TOTAL REVENUES AND BALANCE | | \$2,426.29 |
| EXPENDITURES | | |
| | \$0.00 | |
| TOTAL EXPENDITURES | | \$0.00 |
| BALANCE, December 31, 2019 | | \$2,426.29 |
| TOTAL EXPENDITURES AND BALANCE | | \$2,426.29 |

2019
COUNTY OF ELK
Solid Waste Authority Administration Account

Farmers National Bank 1683

| | | |
|---------------------------------------|--------------|--------------|
| BALANCE, December 31, 2018 | | \$324,051.86 |
| REVENUES | | |
| Bulb and Battery Recycling | \$4,945.00 | |
| Grants | | |
| ACT 101 Section 904 | \$10,785.00 | |
| ACT 101 Section 902 | \$5,494.12 | |
| 901 Grant EPA | \$11,789.60 | |
| EPA Grant HHW | \$15,100.58 | |
| Demolition Permits | \$1,925.00 | |
| Cash Donations | \$8,830.00 | |
| Donations Income Fox Township | \$3,279.00 | |
| Host Fees | \$31,313.09 | |
| Miscellaneous | \$7,570.11 | |
| OCC/Paper/Plastic | \$102,838.83 | |
| Rental Income Office Space | \$6,000.00 | |
| Scrap Metals | \$5,849.75 | |
| Interest Earned | \$521.11 | |
| TOTAL REVENUES | | \$216,241.19 |
| TOTAL REVENUES AND BALANCE | | \$540,293.05 |
| EXPENDITURES | | |
| County of Elk General Fund | \$16,331.06 | |
| Equipment | \$22,518.00 | |
| Recycling Container Fees | \$9,403.00 | |
| 902 Grant - Coll Equipment | \$3,335.12 | |
| 901-B Planning Grant | \$20,416.12 | |
| 901-B Education Grant | \$7,016.00 | |
| Supplies | \$9,042.79 | |
| Bulb and Battery Recycling | \$7,823.69 | |
| Electronic Surcharge | \$3,149.33 | |
| Operating Expenses-Utilities | \$14,922.41 | |
| White Goods & Tires Recycling | \$8,598.56 | |
| Miscellaneous | \$24,410.73 | |
| Repairs and Maintenance | \$10,092.67 | |
| Advertising/Legal Notices | \$2,063.00 | |
| Household Hazardous Waste | \$9,210.30 | |
| Transfer Funds | \$12,025.00 | |
| OCC | \$6,943.05 | |
| TOTAL EXPENDITURES | | \$187,300.83 |
| BALANCE, December 31, 2019 | | \$352,992.22 |
| TOTAL EXPENDITURES AND BALANCE | | \$540,293.05 |

2019
COUNTY OF ELK
Substance Abuse Education
CNB Bank 0242

| | | |
|---|-----------------|---------------------|
| BALANCE, December 31, 2018 | | \$117,152.57 |
| REVENUES | | |
| Collection of Fees-Act 198 | \$9,926.15 | |
| Transfer Act 198 Monies from General Fund | <u>\$217.02</u> | |
| TOTAL REVENUES | | <u>\$10,143.17</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$127,295.74</u> |
| EXPENDITURES | | |
| Elk County DUI Program | <u>\$900.00</u> | |
| TOTAL EXPENDITURES | | \$900.00 |
| BALANCE, December 31, 2019 | | <u>\$126,395.74</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$127,295.74</u> |

2019
COUNTY OF ELK
Supervision Fee Fund
Northwest Savings Bank 4081

| | | |
|--|-------------|--------------------|
| BALANCE, December 31, 2018 | | \$15,848.41 |
| REVENUES | | |
| Probation and Parole Department | \$54,664.39 | |
| Interest Earned | \$1.22 | |
| TOTAL REVENUES | | \$54,665.61 |
| TOTAL REVENUES AND BALANCE | | \$70,514.02 |
| EXPENDITURES | | |
| County of Elk-90% Reimbursement | \$47,820.03 | |
| Law Enforcement Equipment and Supplies | \$1,359.07 | |
| Monthly Subscriptions | \$3,500.00 | |
| Monthly Lease and Equipment | \$1,940.83 | |
| Office Medical Supplies | \$430.78 | |
| Office Equipment | \$1,770.12 | |
| TOTAL EXPENDITURES | | \$56,820.83 |
| BALANCE, December 31, 2019 | | \$13,693.19 |
| TOTAL EXPENDITURES AND BALANCE | | \$70,514.02 |

2019
COUNTY OF ELK
SWA Recycling Building
Farmers National Bank 4921

| | | |
|---------------------------------------|--------------------|---------------------------|
| BALANCE, December 31, 2018 | | \$31,571.24 |
| REVENUES | | |
| Auction | | |
| Rebate | | |
| Transfers | <u>\$12,000.00</u> | |
| TOTAL REVENUES | | <u>\$12,000.00</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$43,571.24</u></u> |
| EXPENDITURES | | |
| Maintenance | \$337.66 | |
| Professional Services | \$1,151.49 | |
| Contracted Services | \$5,635.97 | |
| Loan Payment-Rent | <u>\$12,000.00</u> | |
| TOTAL EXPENDITURES | | \$19,125.12 |
| BALANCE, December 31, 2019 | | <u>\$24,446.12</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$43,571.24</u></u> |

2019
COUNTY OF ELK
Weapons of Mass Destruction
Northwest Savings Bank 6372

| | | |
|---------------------------------------|---------------|-------------------|
| BALANCE, December 31, 2018 | | \$2,413.75 |
| REVENUES | <u>\$0.00</u> | |
| TOTAL REVENUES | | <u>\$0.00</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$2,413.75</u> |
| EXPENDITURES | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | <u>\$0.00</u> |
| BALANCE, December 31, 2019 | | \$2,413.75 |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$2,413.75</u> |

2019
COUNTY OF ELK
Work Release Account

Northwest Savings Bank 3636 and CNB Bank 6547

BALANCE, December 31, 2018

| | | |
|------------------------|---------------------|--|
| CNB Checking Account | \$100.00 | |
| Northwest Savings Bank | \$210,680.08 | |
| TOTAL BALANCE | \$210,780.08 | |

REVENUES

| | | |
|---|--------------------|---------------------|
| Collections from Work Release Residents | \$17,615.29 | |
| Elk-Work Release Fund | \$18,472.79 | |
| Interest Earned | \$3,117.72 | |
| Miscellaneous | \$1,868.20 | |
| TOTAL REVENUES | \$41,074.00 | |
| TOTAL REVENUES AND BALANCE | | \$251,854.08 |

EXPENDITURES

| | | |
|---------------------------------------|---------------------|---------------------|
| County of Elk-Work Release Fund | \$17,615.29 | |
| Equipment, Self Defense & Supplies | \$9,969.45 | |
| Miscellaneous | \$3,100.00 | |
| Uniforms & Boot Allotment | \$276.00 | |
| TOTAL EXPENDITURES | \$30,960.74 | |
| BALANCE, December 31, 2019 | | |
| CNB Checking Account | \$100.00 | |
| Cleanwater Fund | \$220,793.34 | |
| TOTAL BALANCE | \$220,893.34 | |
| TOTAL EXPENDITURES AND BALANCE | | \$251,854.08 |

2019
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
Northwest Savings Bank 9543

| | | |
|---------------------------------------|--------------|---------------------|
| BALANCE, December 31, 2018 | | \$15,177.01 |
| REVENUES | | |
| Collections | \$509,205.22 | |
| Voided Checks | \$319.46 | |
| TOTAL REVENUES | | \$509,524.68 |
| TOTAL REVENUES AND BALANCE | | \$524,701.69 |
| EXPENDITURES | | |
| Pennsylvania Department of Revenue | \$366,326.90 | |
| County of Elk | \$49,528.88 | |
| Municipalities | \$28,116.32 | |
| School Districts | \$73.55 | |
| Restitution | \$4,265.65 | |
| Collateral/Refund | \$57,463.65 | |
| Server Cost | \$5,600.68 | |
| Bail | \$0.00 | |
| Appeals | \$0.00 | |
| Clerk of Courts | \$0.00 | |
| IOLTA | 30.48 | |
| TOTAL EXPENDITURES | | \$511,406.11 |
| BALANCE, December 31, 2019 | | \$13,295.58 |
| TOTAL EXPENDITURES AND BALANCE | | \$524,701.69 |

2019
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
 CNB 3741

| | | |
|---------------------------------------|--------------|---------------------|
| BALANCE, December 31, 2018 | | \$105,732.75 |
| REVENUES | | |
| Collections | \$473,337.67 | |
| Voided Checks | \$135.75 | |
| TOTAL REVENUES | | \$473,473.42 |
| TOTAL REVENUES AND BALANCE | | \$579,206.17 |
| EXPENDITURES | | |
| Commonwealth of Pennsylvania | \$291,769.04 | |
| County of Elk | \$51,322.78 | |
| Municipalities | \$58,204.76 | |
| School Districts | \$5,908.79 | |
| Restitution | \$5,457.17 | |
| Server Costs | \$3,052.50 | |
| Refunds | \$52,335.45 | |
| clerk of courts | \$95,000.00 | |
| TOTAL EXPENDITURES | | \$563,050.49 |
| BALANCE, December 31, 2019 | | \$16,155.68 |
| TOTAL EXPENDITURES AND BALANCE | | \$579,206.17 |

2019
COUNTY OF ELK
Prothonotary Account
Northwest Savings Bank 1322

BALANCE, December 31, 2018 \$7,307.71

REVENUES

| | | |
|---------------------------------|-------------|--|
| Cash | \$9,740.94 | |
| Checks | \$81,630.47 | |
| Money Orders | \$780.75 | |
| Probation and Parole Department | \$5,792.17 | |
| IRS Direct Deposit | \$610.50 | |
| Pa. Scdu | \$120.75 | |
| Voided and Escheated Checks | \$0.00 | |
| | \$0.00 | |

TOTAL REVENUES \$98,675.58

TOTAL REVENUES AND BALANCE \$105,983.29

EXPENDITURES

| | | |
|---|-------------|--|
| Misc Checks | \$92.75 | |
| Pennsylvania Department of Revenue Writs, etc. | \$19,395.27 | |
| Administrative Office of Pennsylvania Courts - Act 119 | \$1,898.07 | |
| Refunds | \$3,766.50 | |
| Automation Funding | \$4,035.00 | |
| Net Collections to County of Elk | \$68,171.19 | |
| Sheriff Services | \$50.00 | |
| Wage Attachment | \$2,331.31 | |
| Bank Fees and NSF Checks | \$0.00 | |
| | \$0.00 | |

TOTAL EXPENDITURES \$99,740.09

BALANCE, December 31, 2019 \$6,243.20

TOTAL EXPENDITURES AND BALANCE \$105,983.29

2019
COUNTY OF ELK
Prothonotary Automation Fund
Northwest Savings Bank 6593

| | | |
|---------------------------------------|-------------------|--------------------|
| BALANCE, December 31, 2018 | | \$7,252.90 |
| REVENUES | | |
| Interest Earned | \$45.98 | |
| Civil Collections | \$4,035.00 | |
| Criminal Collections | <u>\$1,753.21</u> | |
| TOTAL REVENUES | | <u>\$5,834.19</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$13,087.09</u> |
| EXPENDITURES | | |
| Office Equipment | <u>\$79.29</u> | |
| TOTAL EXPENDITURES | | <u>\$79.29</u> |
| BALANCE, December 31, 2019 | | <u>\$13,007.80</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$13,087.09</u> |

2019
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Savings Bank 1488

| | | |
|---|---------------|---------------------------|
| BALANCE, December 31, 2018 | | \$11,058.58 |
| REVENUES | | |
| Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage | <u>\$0.00</u> | |
| TOTAL REVENUES | | <u>\$0.00</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$11,058.58</u> |
| EXPENDITURES | | |
| Returned Deposits | \$500.00 | |
| Release of Escrow | \$0.00 | |
| Unclaimed Property | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | \$500.00 |
| BALANCE, December 31, 2019 | | <u>\$10,558.58</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$11,058.58</u> |

2019
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
Northwest Savings Bank 0030

| | | |
|---------------------------------------|---------------------|-------------------------------|
| BALANCE, December 31, 2018 | | \$7,137.32 |
| REVENUES | | |
| Collections | \$10,848.00 | |
| Interest Earned | <u> \$4.18</u> | |
| TOTAL REVENUES | | <u> \$10,852.18</u> |
| TOTAL REVENUES AND BALANCE | | <u> \$17,989.50</u> |
| EXPENDITURES | | |
| Supplies Purchased | <u> \$582.69</u> | |
| TOTAL EXPENDITURES | | <u> \$582.69</u> |
| BALANCE, December 31, 2019 | | \$17,406.81 |
| TOTAL EXPENDITURES AND BALANCE | | <u> \$17,989.50</u> |

2019
COUNTY OF ELK
Recorder of Deeds Automation Technology Fund
Northwest Savings Bank 7409

| | | |
|--------------------------------------|-------------|--------------------|
| BALANCE, December 31, 2018 | | \$34,484.17 |
| REVENUES | | |
| Collections of the Recorder of Deeds | \$10,347.00 | |
| Interest Earned | \$19.79 | |
| TOTAL REVENUES | | <u>\$10,366.79</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$44,850.96</u> |
| EXPENDITURES | | |
| Training Expense | \$224.18 | |
| TOTAL EXPENDITURES | | <u>\$224.18</u> |
| BALANCE, December 31, 2019 | | \$44,626.78 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$44,850.96</u> |

2019
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

| | | |
|---------------------------------------|--------------------|---------------------------|
| BALANCE, December 31, 2018 | | \$5,277.88 |
| REVENUES | | |
| Collections | \$52,092.84 | |
| Commonwealth of Pa. Refunds | <u>\$25,876.46</u> | |
| TOTAL REVENUES | | <u>\$77,969.30</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$83,247.18</u> |
| EXPENDITURES | | |
| Pennsylvania Department of Revenue | \$9,758.00 | |
| County of Elk General Fund: | | |
| Register of Wills | \$60,361.00 | |
| Orphans' Court | \$9,600.25 | |
| Check Purchase | \$66.68 | |
| Bank Fees | \$17.50 | |
| Adoption Council | <u>\$150.00</u> | |
| TOTAL EXPENDITURES | | \$79,953.43 |
| BALANCE, December 31, 2019 | | <u>\$3,293.75</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$83,247.18</u> |

2019
COUNTY OF ELK
Sheriff's Office Account

Northwest Savings Bank 6778

| | | |
|---------------------------------|-----------------|---------------------|
| BALANCE, December 31, 2018 | | \$39,603.48 |
| REVENUES | | |
| Civil Action | \$41,123.75 | |
| License to Carry Concealed | \$23,520.00 | |
| License to Sell Firearms | \$57.00 | |
| License to sell Precious Metals | \$200.00 | |
| Bad Check Charge | \$0.00 | |
| Miscellaneous | \$0.00 | |
| Personal Property | \$31,290.78 | |
| Protection from Abuse | \$1,094.85 | |
| Real Estate Sale | \$91,217.99 | |
| Warrants | \$4,894.85 | |
| Writ of Transportation | \$52.62 | |
| Voided Checks | \$165.40 | |
| Interest Earned | <u>\$258.50</u> | |
| TOTAL REVENUES | | <u>\$193,875.74</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$233,479.22</u> |
| EXPENDITURES | | |
| Civil Action | \$34,711.80 | |
| License to Carry Concealed | \$27,230.73 | |
| License to Sell Precious Metals | \$200.00 | |
| License to sell Firearms | \$57.00 | |
| Personal Property | \$28,654.55 | |
| Protection from Abuse (PFA) | \$949.75 | |
| Real Estate Sale | \$90,185.04 | |
| Subpoena | \$0.00 | |
| Warrants | \$5,620.42 | |
| Writ of Transportation | \$0.00 | |
| Mileage/Postage/Meals | \$9,442.28 | |
| Miscellaneous | <u>\$640.00</u> | |
| TOTAL EXPENDITURES | | <u>\$197,691.57</u> |
| BALANCE, December 31, 2019 | | \$35,787.65 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$233,479.22</u> |

2019
COUNTY OF ELK
Sheriff's Office Community Programs
Northwest Savings Bank 1199

| | | |
|---------------------------------------|---------|-------------------|
| BALANCE, December 31, 2018 | | \$1,239.98 |
| REVENUES | | |
| Donations | \$0.00 | |
| Grant | \$0.00 | |
| TOTAL REVENUES | | \$0.00 |
| TOTAL REVENUES AND BALANCE | | \$1,239.98 |
| EXPENDITURES | | |
| Women on Target | | |
| WOT Handouts | \$86.77 | |
| Postage | \$59.40 | |
| Supplies | \$38.15 | |
| TOTAL EXPENDITURES | | \$184.32 |
| BALANCE, December 31, 2019 | | \$1,055.66 |
| TOTAL EXPENDITURES AND BALANCE | | \$1,239.98 |

2019
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

| | | |
|---------------------------------------|--------|---------------|
| BALANCE, December 31, 2018 | \$0.01 | |
| REVENUES | | |
| Bank Deposits | \$0.00 | |
| TOTAL REVENUES | | \$0.00 |
| TOTAL REVENUES AND BALANCE | | \$0.01 |
| EXPENDITURES | | |
| Commonwealth of Pennsylvania | \$0.00 | |
| TOTAL EXPENDITURES | | \$0.00 |
| BALANCE, December 31, 2019 | \$0.01 | |
| TOTAL EXPENDITURES AND BALANCE | | \$0.01 |

2019
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Savings Bank 0102

| | | |
|---|-------------------|--------------------------|
| BALANCE, December 31, 2018 | | \$365.01 |
| REVENUES | | |
| Firearms License Validation System Fees | <u>\$1,162.00</u> | |
| TOTAL REVENUES | | <u>\$1,162.00</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$1,527.01</u> |
| EXPENDITURES | | |
| Commonwealth of Pennsylvania | <u>\$1,122.00</u> | |
| TOTAL EXPENDITURES | | <u>\$1,122.00</u> |
| BALANCE, December 31, 2019 | | \$405.01 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$1,527.01</u> |

Deputy Sheriff Training Account (DSTA)

Northwest Savings Bank 1447

| | | |
|--|--------------------|--------------------|
| BALANCE, December 31, 2018 | | \$3,587.31 |
| REVENUES | | |
| Deposits from Sheriff's Office Account | \$10,010.00 | |
| Interest Earned | <u> \$6.59</u> | |
| TOTAL REVENUES | | <u>\$10,016.59</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$13,603.90</u> |
| EXPENDITURES | | |
| Commonwealth of Pennsylvania | <u>\$10,350.00</u> | |
| TOTAL EXPENDITURES | | <u>\$10,350.00</u> |
| BALANCE, December 31, 2019 | | \$3,253.90 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$13,603.90</u> |

2019
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 1132

| | | |
|---------------------------------------|---------------|--------------------------|
| BALANCE, December 31, 2018 | | \$1,510.10 |
| REVENUES | | |
| Revenue | \$50.00 | |
| Interest | <u>\$0.12</u> | |
| TOTAL REVENUES | | <u>\$50.12</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$1,560.22</u> |
| EXPENDITURES | | |
| Miscellaneous Expenditures | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | <u>\$0.00</u> |
| BALANCE, December 31, 2019 | | \$1,560.22 |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$1,560.22</u> |

2019
COUNTY OF ELK
Treasurer--Agent for Licenses
 CNB 3867

| | | |
|------------------------------------|-------------|--------------|
| BALANCE, December 31, 2018 | | \$7,436.80 |
| REVENUES | | |
| Dog Licenses | \$33,690.00 | |
| Fishing License Sales | \$6,786.60 | |
| Hunting License Sales | \$83,959.70 | |
| Small Game of Chance Licenses | \$14,125.00 | |
| Bingo Licenses | \$1,990.00 | |
| Sporting Pistol Permits | \$91.00 | |
| Adjust ments | \$2,085.00 | |
| Boat Registration, Temporary Tags | \$3,018.50 | |
| TOTAL REVENUES | | \$145,745.80 |
| TOTAL REVENUES AND BALANCE | | \$153,182.60 |
| EXPENDITURES | | |
| Paid to Elk County | | |
| Dog Licenses | \$5,618.50 | |
| Small Game of Chance Licenses | \$14,075.00 | |
| Bingo Licenses | \$2,090.00 | |
| Sporting Pistol Permits | \$70.00 | |
| Boat Registration & Launch | \$147.00 | |
| Hunting License | \$9,489.00 | |
| Fishing License | \$398.00 | |
| Misc. | \$84.22 | |
| | | \$31,971.72 |
| State Expenditures | | |
| Department of Agriculture | \$28,783.00 | |
| Fish and Boat Commission | \$2,871.50 | |
| Fishing License | \$6,529.80 | |
| Hunting License | \$74,610.70 | |
| Misc. | \$451.28 | |
| STATE EXPENDITURES | | \$113,246.28 |
| TOTAL EXPENDITURES | | \$145,218.00 |
| BALANCE, December 31, 2019 | | \$7,964.60 |
| TOTAL EXPENDITURES AND BALANCE | | \$153,182.60 |

2019
COUNTY OF ELK
Adoption Counseling Fee Account
CNB Bank 0434

| | | |
|---------------------------------------|-------------------|-----------------------|
| BALANCE, December 31, 2018 | | \$5,417.46 |
| REVENUES | | |
| Collections | \$150.00 | |
| Interest Earned | <u> \$5.52</u> | |
| TOTAL REVENUES | | <u> \$155.52</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u> \$5,572.98</u> |
| EXPENDITURES | | |
| No Activity | <u> \$0.00</u> | |
| TOTAL EXPENDITURES | | \$0.00 |
| BALANCE, December 31, 2019 | | <u> \$5,572.98</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u> \$5,572.98</u> |

2019
COUNTY OF ELK
Inmate Booking Fee Account
 Northwest Savings Bank 1504

| | | |
|--------------------------------|----------------|---------------------------|
| BALANCE, December 31, 2018 | | \$7,709.03 |
| REVENUES | | |
| Inmate Booking Fees | \$6,605.43 | |
| Interest Earned | <u>\$47.21</u> | |
| TOTAL REVENUES | | <u>\$6,652.64</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$14,361.67</u></u> |
| EXPENDITURES | | |
| Inmate Supplies | \$2,139.07 | |
| Training | <u>\$75.00</u> | |
| TOTAL EXPENDITURES | | \$2,214.07 |
| BALANCE, December 31, 2019 | | <u>\$12,147.60</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$14,361.67</u></u> |

2019
COUNTY OF ELK
Prisoners' Incentive Account

Northwest Savings Bank 1459

| | | |
|--------------------------------------|-------------|-----------------|
| BALANCE, December 31, 2018 | | \$33,095.13 |
| REVENUES | | |
| Phone Commission | \$34,423.25 | |
| Commissary Commission | \$8,401.84 | |
| Miscellaneous Reimbursements | \$30.00 | |
| Releases Less Than \$2 | \$14.09 | |
| Interest Earned | \$179.25 | |
| TOTAL REVENUES | | \$43,048.43 |
| TOTAL REVENUES AND BALANCE | | \$76,143.56 |
| EXPENDITURES | | |
| Prison Inmate Account Payroll | \$1,158.24 | |
| Commissary Supplies | \$959.29 | |
| Inmate Supplies-Repair-Equipment | \$19,745.41 | |
| Television Subscription | \$2,325.44 | |
| Magazine and Newspaper Subscriptions | \$1,777.06 | |
| GED | \$150.00 | |
| Miscellaneous | \$2,105.99 | |
| TOTAL EXPENDITURES | | \$28,221.43 |
| BALANCE, December 31, 2019 | | \$47,922.13 |
| TOTAL EXPENDITURES AND BALANCE | | \$76,143.56 |

2019
COUNTY OF ELK
Probation and Parole Department
CNB 9816

| | | |
|---|--------------|---------------------|
| BALANCE, December 31, 2018 | | \$119,915.87 |
| REVENUES | | |
| Yearly Receipts from Clients | \$762,724.34 | |
| Voided Checks | \$11,687.05 | |
| TOTAL REVENUES | | \$774,411.39 |
| TOTAL REVENUES AND BALANCE | | \$894,327.26 |
| EXPENDITURES | | |
| Restitution | \$81,424.97 | |
| Act 198 Substance Abuse | \$9,926.15 | |
| Elk County DUI | \$11.52 | |
| Elk County Prothonotary Automation | \$1,753.21 | |
| Elk County Prothonotary | \$6,261.88 | |
| Elk County Sheriff | \$1,131.07 | |
| Elk County | \$170,437.32 | |
| Elk County Act 35 Supervision Fee | \$54,664.39 | |
| Miscellaneous and Municipal Fines | \$10,927.49 | |
| Nelson Behavioral, C.R.N., Driver Education Phase II Drug & Alcohol | \$240.60 | |
| PA State Costs, Fines & Judgments | \$180,338.72 | |
| Check Printing | \$0.00 | |
| Refunds | \$105,695.93 | |
| Juvenile Restitution Fund | \$1,260.76 | |
| VIGILNET-NE | \$0.00 | |
| Electronic Monitoring | \$1,569.38 | |
| Electronic Resources Associates | \$2,569.50 | |
| NSF Adjustments | \$347.16 | |
| TOTAL EXPENDITURES | | \$628,560.05 |
| BALANCE, December 31, 2019 | | \$265,767.21 |
| TOTAL EXPENDITURES AND BALANCE | | \$894,327.26 |

2019
COUNTY OF ELK
Electronic Monitoring
CNB 0747

| | | |
|---------------------------------------|-------------------|--------------------------|
| BALANCE, December 31, 2018 | | \$49.64 |
| REVENUES | | |
| Elk County Probation Monitoring Fees | <u>\$2,409.88</u> | |
| TOTAL REVENUES | | <u>\$2,409.88</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$2,459.52</u> |
| EXPENDITURES | | |
| Costs and Monitoring Fees | \$1,553.09 | |
| Check and Deposit Slip Fees | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | \$1,553.09 |
| BALANCE, December 31, 2019 | | <u>\$906.43</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$2,459.52</u> |

2019
COUNTY OF ELK
Probation Office Juvenile Restitution Fund
 CNB 9824

| | | |
|---------------------------------------|-------------------|---------------------------|
| BALANCE, December 31, 2018 | | \$11,127.47 |
| REVENUES | | |
| Collections from Clients | <u>\$1,260.76</u> | |
| TOTAL REVENUES | | <u>\$1,260.76</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$12,388.23</u></u> |
| EXPENDITURES | | |
| Restitution Payments | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | |
| BALANCE, December 31, 2019 | | <u>\$12,388.23</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$12,388.23</u></u> |

2019
COUNTY OF ELK
JUVENILE PROBATION FUND
CNB 1344

| | | |
|---------------------------------------|-------------------|--------------------------|
| BALANCE, December 31, 2018 | | \$6,061.39 |
| REVENUES | | |
| Collections from Clients | <u>\$850.00</u> | |
| TOTAL REVENUES | | <u>\$850.00</u> |
| TOTAL REVENUES AND BALANCE | | <u>\$6,911.39</u> |
| EXPENDITURES | | |
| Expenses | <u>\$1,758.16</u> | |
| TOTAL EXPENDITURES | | \$1,758.16 |
| BALANCE, December 31, 2019 | | <u>\$5,153.23</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u>\$6,911.39</u> |

**2019
COUNTY OF ELK
Tax Statement**

Assessed Valuation

| | |
|--|-------------|
| Real Estate | 522,075,985 |
| Rate of Assessment on Real Estate | 50% |
| Number of Per Capita Units Assessed | 19,712 |
| <hr style="border-top: 3px double #000;"/> | |

Tax Rates

| | |
|--|--------|
| General County Purposes | 15.40 |
| Debt Purposes | 0.75 |
| Total County Tax Rate Millage | 16.15 |
| County Per Capita Tax | \$5.00 |
| <hr style="border-top: 3px double #000;"/> | |

Current Tax Levy

| | |
|-------------------------------|-----------------------|
| General Fund | |
| Real Estate | 8,036,323 |
| Mineral Rights | 3,149 |
| | \$8,039,471.29 |
| Debt Fund | |
| Real Estate | 391,409 |
| Mineral Rights | 178 |
| | \$391,586.90 |
| Per Capita | 98,560.00 |
| TOTAL CURRENT TAX LEVY | \$8,529,618.19 |

**2019
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2019**

| Taxing District | Tax Collector | Year | General Fund | Debt Fund | Per Capita |
|------------------------------|-------------------|------------------|-----------------------|---------------------|--------------------|
| BENEZETTE TOWNSHIP | Gaborek, Darlene | 2019 | \$162,208.72 | \$7,901.21 | \$708.60 |
| | | 2018 | | | |
| | | 2017 | | | \$44.00 |
| | | 2016 | | | \$49.50 |
| FOX TOWNSHIP | Pritt, Jill | 2019 | \$906,871.74 | \$44,168.96 | \$10,002.80 |
| | | 2018 | | | \$143.00 |
| | | 2017 | | | \$88.00 |
| | | 2016 | | | |
| HIGHLAND TOWNSHIP | Raught, Debra | 2019 | \$112,039.59 | \$5,457.35 | \$990.30 |
| | | 2018 | | | |
| | | 2017 | | | |
| HORTON TOWNSHIP | Woodward, Emma | 2019 | \$273,738.39 | \$13,332.81 | \$3,494.20 |
| | | 2018 | | | \$5.50 |
| | | 2017 | | | |
| JAY TOWNSHIP | Allegretto, James | 2019 | \$394,042.90 | \$19,192.09 | \$4,402.20 |
| | | 2018 | | | \$33.00 |
| | | 2017 | | | \$5.50 |
| JONES TOWNSHIP | Haight, Joseph | 2019 | \$424,748.00 | \$20,687.70 | \$4,106.00 |
| | | 2018 | | | \$258.50 |
| | | 2017 | | | \$88.00 |
| MILLSTONE TOWNSHIP | Clark, Gale | 2019 | \$65,076.65 | \$3,121.02 | \$324.51 |
| | | 2018 | | | \$22.00 |
| RIDGWAY TOWNSHIP | Clark, Gale | 2019 | \$656,699.22 | \$31,983.96 | \$6,806.80 |
| | | 2018 | | | \$478.00 |
| | | 2017 | | | |
| | | 2016 | | | \$44.00 |
| SPRING CREEK TOWNSHIP | Olson, Curtis | 2019 | \$94,321.08 | \$4,594.50 | \$543.50 |
| | | 2018 | | | |
| JOHNSONBURG BOROUGH | Destephano, Trina | 2019 | \$394,329.41 | \$19,205.99 | \$4,762.50 |
| | | 2018 | \$1,187.67 | | \$310.84 |
| | | 2017 | | | \$66.00 |
| | | 2016 | | | |
| RIDGWAY BOROUGH | Connacher, Robert | 2019 | \$679,225.24 | \$33,025.49 | \$7,520.10 |
| | | In Lieu of Taxes | 2018 | | \$148.50 |
| | | In Lieu of Taxes | 2017 | | \$247.00 |
| | | | 2016 | | |
| CITY OF SAINT MARYS | Bloam, Charles | 2019 | \$3,143,924.18 | \$153,121.73 | \$38,904.30 |
| | | 2018 | | | \$88.00 |
| | | 2017 | | | \$5.50 |
| TOTAL TAXES COLLECTED | | | \$7,308,412.79 | \$355,792.81 | \$84,690.65 |

2019
COUNTY OF ELK
Tax Collectors' Account
County Taxes Outstanding at Year End

| Taxing District | Tax Collector | Year | General Fund | Debt Fund | Per Capita |
|--------------------------------|-------------------|------|---------------------|--------------------|--------------------|
| BENEZETTE TOWNSHIP | Gaborek, Darlene | 2019 | \$13,516.47 | \$97.17 | \$155.00 |
| FOX TOWNSHIP | Pritt, Jill | 2019 | \$67,961.79 | \$603.27 | \$3,730.00 |
| HIGHLAND TOWNSHIP | Raught, Debra | 2019 | \$21,375.66 | \$9.49 | \$225.00 |
| HORTON TOWNSHIP | Woodward, Emma | 2019 | \$22,168.63 | | \$450.00 |
| JAY TOWNSHIP | Allegretto, James | 2019 | \$51,336.69 | \$78.47 | \$1,305.00 |
| JONES TOWNSHIP | Haight, Joseph | 2019 | \$40,513.23 | | \$860.00 |
| MILLSTONE TOWNSHIP | Clark, Gale | 2019 | \$0.00 | \$0.00 | \$0.00 |
| RIDGWAY TOWNSHIP | Clark, Gale | 2019 | \$45,478.87 | | \$800.00 |
| SPRING CREEK TOWNSHIP | Olson, Curtis | 2019 | | | |
| JOHNSONBURG BOROUGH | Destephano, Trina | 2019 | \$65,789.38 | | \$2,015.00 |
| RIDGWAY BOROUGH | Connacher, Robert | 2019 | \$89,903.36 | \$4.04 | \$2,870.00 |
| CITY OF SAINT MARYS | Bloam, Charles | 2019 | \$210,426.35 | \$10,248.54 | \$3,410.00 |
| TOTAL TAXES OUTSTANDING | | | \$628,470.43 | \$11,040.98 | \$15,820.00 |

**2019
COUNTY OF ELK
Tax Collectors' Summary**

County Taxes Collected in 2019

| Year | General Fund | Debt Fund | Per Capita |
|---------------|-----------------------|---------------------|--------------------|
| 2019 | \$7,217,498.54 | \$355,792.81 | \$82,566.71 |
| 2018 | \$1,187.67 | | \$1,487.34 |
| Prior | _____ | _____ | \$637.50 |
| TOTALS | \$7,218,686.21 | \$355,792.81 | \$84,691.55 |

County Taxes Outstanding at Year End 2019

| Year | General Fund | Debt Fund | Per Capita |
|---------------|---------------------|--------------------|--------------------|
| 2019 | \$628,470.43 | \$11,040.98 | \$11,040.98 |
| 2018 | | | |
| Prior | _____ | _____ | _____ |
| TOTALS | \$628,470.43 | \$11,040.98 | \$11,040.98 |

2019
COUNTY OF ELK
Tax Claim Bureau Fund
 CNB 8844

| | | |
|----------------------------------|----------------|----------------|
| BALANCE, December 31, 2018 | | \$535,832.58 |
| REVENUES | | |
| Taxes Collected | 2,576,994.26 | |
| Miscellaneous | 8,890.99 | |
| Interest Earned | \$4,219.23 | |
| Voids, Adjustments | \$5,692.76 | |
| TOTAL REVENUES | | |
| | | \$2,595,797.24 |
| TOTAL REVENUES AND BALANCE | | |
| | | \$3,131,629.82 |
| EXPENDITURES | | |
| Delinquent Taxes and Costs | | |
| County of Elk - General Fund | \$858,064.99 | |
| Boroughs | \$139,187.79 | |
| City of St. Marys | \$139,084.60 | |
| Townships | \$85,919.86 | |
| School Districts | \$1,227,033.45 | |
| Commission on Surplus Funds - 5% | \$0.00 | |
| Miscellaneous | \$4,969.56 | |
| NSF | \$44,997.58 | |
| Prothonotary | \$305.50 | |
| Professional Fees | \$0.00 | |
| Register & Recorder | \$8,486.26 | |
| Repository Receipts to Gen Fund | \$800.00 | |
| Voids | \$279.33 | |
| Upset Sale - Excess Funds | \$14,190.39 | |
| TOTAL EXPENDITURES | | |
| | | \$2,523,319.31 |
| BALANCE, December 31, 2019 | | |
| | | 608,310.51 |
| TOTAL EXPENDITURES AND BALANCE | | |
| | | \$3,131,629.82 |

2019
County of Elk
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds—Series of 2012

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

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

| Year | Principal | Interest | Total |
|--------------|--------------------|-----------------|--------------------|
| 2019 | \$285,000 | \$30,031 | \$315,031 |
| 2020 | \$300,000 | \$23,406 | \$323,406 |
| 2021 | \$295,000 | \$15,531 | \$310,531 |
| 2022 | \$310,000 | \$7,269 | \$317,269 |
| | | | |
| Total | \$1,190,000 | \$76,237 | \$1,266,237 |
| | | | |

2019
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

| | | |
|--------------------------------|--------------------|----------------------------|
| BALANCE, December 31, 2018 | | \$271,843.66 |
| REVENUES | | |
| Commonwealth of Pennsylvania | <u>\$54,710.72</u> | |
| TOTAL REVENUES | | <u>\$54,710.72</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$326,554.38</u></u> |
| EXPENDITURES | <u>\$26,850.00</u> | |
| TOTAL EXPENDITURES | | <u>\$26,850.00</u> |
| BALANCE, December 31, 2019 | | <u>\$299,704.38</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$326,554.38</u></u> |

2018 Elk County Assessment Office

| Month | # | Books | S&H | Sales Tax | Conv Fee | Total | Maps/Copies | Letters | Data | Val. Ltr | Appeal | Labels | C&G | Misc | Total | Grand Total |
|---------------|---|--------|--------|-----------|----------|--------|-------------|---------|------------|----------|--------|----------|------------|--------|-------------|-------------|
| January | 0 | | | | | \$0.00 | \$153.00 | | \$2,785.00 | | | \$75.00 | \$150.00 | | \$3,163.00 | \$3,163.00 |
| February | 0 | | | | | \$0.00 | \$65.00 | | | | | \$100.00 | \$50.00 | | \$215.00 | \$215.00 |
| March | 0 | | | | | \$0.00 | \$496.40 | | \$3,012.65 | | | | \$100.00 | | \$3,609.05 | \$3,609.05 |
| April | 0 | | | | | \$0.00 | \$560.50 | | | | | | \$75.00 | | \$635.50 | \$635.50 |
| May | 0 | | | | | \$0.00 | \$585.00 | | \$73.10 | | | | \$700.00 | | \$1,358.10 | \$1,358.10 |
| June | 0 | | | | | \$0.00 | \$309.00 | | \$2,688.00 | | | | \$50.00 | | \$3,047.00 | \$3,047.00 |
| July | 0 | | | | | \$0.00 | \$452.00 | | \$70.50 | | | | \$25.00 | | \$547.50 | \$547.50 |
| August | 0 | | | | | \$0.00 | \$368.00 | | \$13.25 | | | | \$150.00 | | \$521.25 | \$521.25 |
| September | 0 | | | | | \$0.00 | \$307.50 | | \$22.80 | | | | | | \$330.30 | \$330.30 |
| October | 0 | | | | | \$0.00 | \$201.00 | | \$36.90 | | | | | | \$237.90 | \$237.90 |
| November | 0 | | | | | \$0.00 | \$451.00 | | \$16.90 | | | \$60.00 | \$200.00 | | \$727.90 | \$727.90 |
| December | 0 | | | | | \$0.00 | \$471.00 | | \$52.90 | | | | \$50.00 | | \$573.90 | \$573.90 |
| Totals | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,409.40 | \$0.00 | \$8,772.00 | \$0.00 | \$0.00 | \$235.00 | \$1,550.00 | \$0.00 | \$14,966.40 | \$14,966.40 |

2019
COUNTY OF ELK
Gas Task Force Fund
Northwest Savings Bank 1637

| | | |
|---------------------------------------|----------------|-------------------|
| BALANCE, December 31, 2018 | \$7,071.43 | |
| REVENUES | | |
| Interest Earned | <u>\$32.66</u> | |
| TOTAL REVENUES | | <u>\$32.66</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$7,104.09</u> |
| EXPENDITURES | | |
| | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | \$0.00 |
| BALANCE, December 31, 2019 | | <u>\$7,104.09</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$7,104.09</u> |

2019
COUNTY OF ELK
Gas Well Impact Fee
Farmers National Bank 0210

| | | |
|---------------------------------------|--------------------|-----------------------|
| BALANCE, December 31, 2018 | | \$331,484.57 |
| REVENUES | | |
| Commonwealth of Pennsylvania | \$694,009.29 | |
| Voided Checks | \$0.00 | |
| Interest Earned | <u>\$773.67</u> | |
| TOTAL REVENUES | | <u>\$694,782.96</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$1,026,267.53</u> |
| EXPENDITURES | | |
| Grants and Appropriations | \$119,865.40 | |
| Scholarships | \$5,000.00 | |
| Purchase of Coroner's Car | \$35,029.97 | |
| Maintenance & Repairs | \$174,980.00 | |
| Contracted Services | <u>\$43,820.08</u> | |
| TOTAL EXPENDITURES | | <u>\$378,695.45</u> |
| BALANCE, December 31, 2019 | | <u>\$647,572.08</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$1,026,267.53</u> |

2019
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank 9732

| | | |
|---------------------------------------|-----------------|--------------------|
| BALANCE, December 31, 2018 | | \$64,119.06 |
| REVENUES | | |
| Interest Earned | <u>\$296.17</u> | |
| TOTAL REVENUES | | <u>\$296.17</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$64,415.23</u> |
| | <u>\$0.00</u> | |
| TOTAL EXPENDITURES | | \$0.00 |
| BALANCE, December 31, 2019 | | <u>\$64,415.23</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$64,415.23</u> |

2019
COUNTY OF ELK
Act 13 Marcellus Legacy Fund
Farmers National Bank 3229

| | | |
|--|--------------------|--------------------|
| BALANCE, December 31, 2018 | | \$59,056.63 |
| REVENUES | | |
| Commonwealth of Pa. | <u>\$32,584.63</u> | |
| TOTAL REVENUES | | <u>\$32,584.63</u> |
| <u>TOTAL REVENUES AND BALANCE</u> | | <u>\$91,641.26</u> |
| EXPENDITURES | | |
| Appropriations & Legal Representation | <u>\$10,412.41</u> | |
| TOTAL EXPENDITURES | | <u>\$10,412.41</u> |
| BALANCE, December 31, 2019 | | <u>\$81,228.85</u> |
| <u>TOTAL EXPENDITURES AND BALANCE</u> | | <u>\$91,641.26</u> |

| PHFA (Phare Grant) | | | Affordable Housing Deposit | Pa. Housing Finance Agency Deposit | Refunds |
|-----------------------------|---------------------|-----------------|---|---|----------------|
| 2019 Deposit Summary | | | | | |
| | AMOUNT | INTEREST | | | |
| January | | \$5.21 | | | |
| February | | \$4.47 | | | |
| March | | \$4.47 | | | |
| April | | \$4.11 | | | |
| May | | \$3.52 | | | |
| June | | \$1.82 | | | |
| July | | \$1.72 | | | |
| August | | \$1.44 | | | |
| September | \$25,000.00 | \$2.84 | | \$25,000.00 | |
| October | \$135,000.00 | \$11.48 | | \$135,000.00 | |
| November | | \$9.25 | | | |
| December | | \$9.78 | | | |
| 2019 Total | \$160,000.00 | \$60.11 | \$0.00 | \$160,000.00 | \$0.00 |

2019
COUNTY OF ELK
Repository Inspection Account
Farmers National Bank 3673

| | | |
|---------------------------------------|-------------------|---------------------------------|
| BALANCE, December 31, 2018 | | \$1,500.00 |
| REVENUES | | |
| Tax Claim | <u>\$800.00</u> | |
| TOTAL REVENUES | | <u>\$800.00</u> |
| TOTAL REVENUES AND BALANCE | | <u><u>\$2,300.00</u></u> |
| EXPENDITURES | | |
| Building Inspections | <u>\$1,900.00</u> | |
| TOTAL EXPENDITURES | | <u>\$1,900.00</u> |
| BALANCE, December 31, 2019 | | <u>\$400.00</u> |
| TOTAL EXPENDITURES AND BALANCE | | <u><u>\$2,300.00</u></u> |

2019
COUNTY OF ELK
Auditors' Comments & Findings

We would like to thank all Elk County personnel for their cooperation during the 2019 audit. This has been a very eventful year for the auditors as there was a vacancy in our office that went unfilled until May as well as having to deal with the trials and tribulations of working under the Covid 19 pandemic guidelines. As a new Board of Auditors, you may notice that some changes have been made to the format of our Settlement Book. The changes will facilitate our need to keep up with the ever-changing environment of the Elk County Auditors' responsibilities to the County.

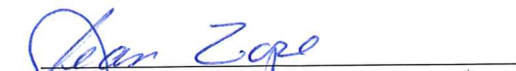
As we conducted our audit of the 2019 year, we were satisfied with the quality of the records that were encountered. Our findings and recommendations have been communicated either orally or in writing on an individual departmental basis. We were pleased to find that most recommendations were indeed changed in the prior year and have been a positive change for the conducting of the audit this year. Looking forward to next year, there are still some accounts that will experience new auditing procedures which will require more participation in the audit than they were accustomed to and will introduce some uniform documentation procedures which should be an improvement to the accounts. To date we have not had any resistance to any recent updated procedures.


In 2019, due to an act of fraud, the County was forced to open a new checking account for the General Fund. To date, the old checking account remains open with an appropriate amount to cover all remaining outstanding checks. There were no accounts closed in 2019.

We look forward to a continued team effort working with all departments in the 2020 audit.

Sincerely,


Sandra A. Caltagarone


Jean Zore


Siobhan Voss

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 Monday of January, this being the sixth day of January A.D., 2020, 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, 2019.

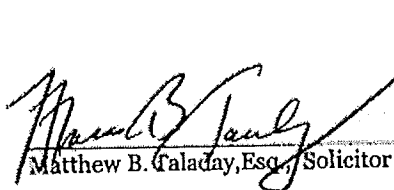
In testimony whereof, we have hereunto set our hands and seal this 1st. day of June 2020.

THE BOARD OF ELK COUNTY AUDITORS


Sandra A. Caltagarone


Jean Zore


Stephan Voss


Matthew B. Galaday, Esq., Solicitor

