

2020
COUNTY OF ELK
AUDITORS' SETTLEMENT



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

~Thomas Paine ~

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2020 Elk County Assessment Office

Month	Maps/Copies	Labels	Data	Val. Ltr	Appeal	Labels	C&G	Misc	Total
January	\$175.00	\$0.00	\$0.00				\$0.00		\$175.00
February	\$280.00	\$100.00	\$1,088.40				\$150.00		\$1,618.40
March	\$311.00	\$75.00	\$5,010.65				\$250.00		\$5,646.65
April	\$233.00	\$0.00	\$0.00				\$25.00		\$258.00
May	\$325.00	\$0.00	\$0.00				\$50.00		\$375.00
June	\$245.00	\$0.00	\$0.00				\$450.00		\$695.00
July	\$566.00	\$0.00	\$0.00				\$250.00		\$816.00
August	\$343.50	\$0.00	\$0.00				\$600.00		\$943.50
September	\$280.00	\$0.00	\$59.20				\$450.00		\$789.20
October	\$327.00	\$0.00	\$0.00				\$200.00		\$527.00
November	\$468.50	\$20.00	\$0.00				\$50.00		\$538.50
December	\$268.00	\$0.00	\$68.90				\$0.00		\$336.90
Totals									\$12,719.15

**2020
COUNTY OF ELK
Tax Statement**

Assessed Valuation

Real Estate	\$	521,412,810
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		21,105

Tax Rates

General County Purposes		15.40
Debt Purposes		<u>0.75</u>
Total County Tax Rate Millage		16.15
County Per Capita Tax		<u>\$5.00</u>

Current Tax Levy

General Fund		
Real Estate	\$	8,029,757
Mineral Rights		<u>\$60,223</u>
		\$8,089,980
Debt Fund		
Real Estate		\$48,214.78
Mineral Rights		<u>\$2,348.12</u>
		\$50,563
Per Capita	\$	<u>325,017</u>
TOTAL CURRENT TAX LEVY		<u><u>\$8,465,560</u></u>

2020
COUNTY OF ELK
Adoption Counseling Fee
CNB Bank 0434

BALANCE, December 31, 2019		\$5,572.98
REVENUES		
Collections	\$225.00	
Interest	<u>\$3.21</u>	
TOTAL REVENUES		<u>\$228.21</u>
TOTAL REVENUES AND BALANCE		<u>\$5,801.19</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$5,801.19</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$5,801.19</u>

2020
COUNTY OF ELK
Children and Youth Special Account
Northwest Savings Bank*/**

	Account No. 1298	Account No. 0422
BEGINNING BALANCE	\$513,576.47	\$0.00
REVENUES		
State Treasurer-Federal Title XX	\$10,878.00	\$32,634.00
State Treasurer-Federal Title IV-E	\$85,033.36	\$192,828.55
State Treasurer-Title IV-B	\$6,489.00	\$20,920.00
State Treasurer-Act 148	\$0.00	\$1,249,241.00
Medicaid	\$0.00	\$633.83
TANF Monies	\$5,319.41	\$20,600.59
Program Income (Maintenance)	\$1,096.23	\$81,789.41
Information Technology Grant	\$0.00	\$18,630.68
Caseworker Visitation Mini Grant	\$0.00	\$2,000.00
Special Grants	\$0.00	\$250,837.35
Independent Living Special Grant	\$0.00	\$111,182.99
County of Elk Match	\$0.00	\$323,021.87
Miscellaneous Reimbursements	\$850.23	\$1,749.36
Transfer of Funds from Closed Account	\$0.00	\$604,036.28
Interest	\$738.22	\$3,251.91
	\$110,404.45	\$2,913,357.82
TOTAL REVENUES	\$110,404.45	\$2,913,357.82
TOTAL REVENUES AND BALANCE	\$623,980.92	\$2,913,357.82
EXPENDITURES		
Adoptive Assistance	\$13,981.00	\$156,104.46
Purchased Client Services	\$5,889.00	\$1,201,639.72
Communications	\$0.00	\$25,535.47
Office Equipment and Supplies	\$99.56	\$12,713.55
Purchased Assets	\$0.00	\$34,324.78
Repaired Assets	\$0.00	\$2,950.00
Service Supplies	\$0.00	\$29,671.03
Consultant Expenses	\$0.00	\$44,213.62
Court-Related Expenses	\$0.00	\$140.00
Miscellaneous Personnel Expenses	\$0.00	\$3,822.40
Travel Expenses	\$0.00	\$10,605.24
Indirect Administration	\$0.00	\$40,073.23
County Reimbursement for Wages and Benefits	\$0.00	\$818,531.30
Occupancy, Rent, Utilities, Housekeeping, Insurance	\$0.00	\$24,380.67
Transfer of Funds to New Account	\$604,036.28	\$0.00
	\$624,005.84	\$2,404,705.47
TOTAL EXPENDITURES	\$624,005.84	\$2,404,705.47
BALANCE, December 31, 2020	-\$24.92	\$508,652.35
TOTAL EXPENDITURES AND BALANCE	\$623,980.92	\$2,913,357.82

* Accounts closed and opened due to fraud 3/3/20

** Moved from CNB Account No. 1298 to CNB Account No. 0422

2020
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
Northwest Savings Bank 1520

BALANCE, December 31, 2019		\$2,426.29
REVENUES		
Interest	\$0.24	
TOTAL REVENUES		\$0.24
TOTAL REVENUES AND BALANCE		\$2,426.53
EXPENDITURES		
No Activity	\$0.00	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		\$2,426.53
TOTAL EXPENDITURES AND BALANCE		\$2,426.53

2020
COUNTY OF ELK
Act 13 Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2019		\$647,572.08
 REVENUES		
Commonwealth of Pennsylvania		\$641,340.79
Voided Checks		\$110,121.00
Interest		<u>\$1,092.54</u>
 TOTAL REVENUES		 <u>\$752,554.33</u>
 TOTAL REVENUES AND BALANCE		 <u>\$1,400,126.41</u>
 EXPENDITURES		
Grants and Appropriations		\$97,207.72
Public Safety		\$46,627.41
Covid 19- Public Awareness		\$5,876.59
Covid 19 -Supplies/Probation		\$10,850.82
Construction		\$16,045.00
Contracted Services		\$43,956.20
Voided Checks		<u>\$110,121.00</u>
 TOTAL EXPENDITURES		 \$330,684.74
 BALANCE, December 31, 2020		 <u>\$1,069,441.67</u>
 TOTAL EXPENDITURES AND BALANCE		 <u>\$1,400,126.41</u>

Note: As of December 31, 2020, the Act 13 Gas Well Impact Fee Account had funds invested in a PLGIT Prime Account worth \$1,031,789.92. This is not included in the Act 13 Gas Well Impact Fee Account's operating office balance.

2020
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

BALANCE, December 31, 2019		\$299,704.38
REVENUES		
Commonwealth of Pennsylvania	<u>\$42,156.95</u>	
TOTAL REVENUES		<u>\$42,156.95</u>
TOTAL REVENUES AND BALANCE		<u>\$341,861.33</u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$341,861.33</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$341,861.33</u>

2020
COUNTY OF ELK
Act 13 Marcellus Legacy
Farmers National Bank 3229

BALANCE, December 31, 2019		\$81,228.85
REVENUES		
Commonwealth of Pa.	<u>\$25,484.73</u>	
TOTAL REVENUES		<u>\$25,484.73</u>
TOTAL REVENUES AND BALANCE		<u>\$106,713.58</u>
EXPENDITURES		
Appropriations & Legal Representation	<u>\$57,341.57</u>	
TOTAL EXPENDITURES		<u>\$57,341.57</u>
BALANCE, December 31, 2020		<u>\$49,372.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$106,713.58</u>

2020
COUNTY OF ELK
Construction Fund
Northwest Savings Bank 1629

BALANCE, December 31, 2019		\$100,956.01
REVENUES		
County of Elk General Fund	\$18,803.75	
Interest	<u>\$285.78</u>	
TOTAL REVENUES		<u>\$19,089.53</u>
TOTAL REVENUES AND BALANCE		<u>\$120,045.54</u>
EXPENDITURES		
Contracted Services	\$18,803.75	
General Construction	\$9,600.81	
Professional Services	\$5,180.44	
Security	<u>\$26,030.56</u>	
TOTAL EXPENDITURES		\$59,615.56
BALANCE, December 31, 2020		<u>\$60,429.98</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$120,045.54</u>

2020
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		\$12.70
December 1, 2020							\$4,725.00	\$4,725.00	2020	\$324,565.00	\$0.82
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
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2020
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond

Northwest Savings Bank

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

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

Date	Principal	Coupon	Price	Yield	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service	Proceeds	Cash on Hand
June 1, 2011					\$51,455.17	\$51,455.17				
December 1, 2011					\$60,933.75	\$60,933.75	2011	\$112,388.92		
June 1, 2012					\$60,933.75	\$60,933.75				
December 1, 2012					\$60,933.75	\$60,933.75	2012	\$121,867.50		
June 1, 2013					\$60,933.75	\$60,933.75				
December 1, 2013					\$60,933.75	\$60,933.75	2013	\$121,867.50		
June 1, 2014					\$60,933.75	\$60,933.75				
December 1, 2014					\$60,933.75	\$60,933.75	2014	\$121,867.50		
June 1, 2015					\$60,933.75	\$60,933.75				
December 1, 2015					\$60,933.75	\$60,933.75	2015	\$121,867.50		
June 1, 2016					\$60,933.75	\$60,933.75				
December 1, 2016					\$60,933.75	\$60,933.75	2016	\$121,867.50		
June 1, 2017					\$60,933.75	\$60,933.75				
December 1, 2017					\$60,933.75	\$60,933.75	2017	\$121,867.50		
June 1, 2018					\$60,933.75	\$60,933.75				
December 1, 2018					\$60,933.75	\$60,933.75	2018	\$121,867.50		
June 1, 2019					\$60,933.75	\$60,835.54				
December 1, 2019					\$60,933.75	\$60,933.75	2019	\$121,769.29		\$98.21
June 1, 2020					\$60,933.75	\$60,933.75				
December 1, 2020					\$60,933.75	\$60,933.75	2020	\$121,867.50	\$50,000.00	
June 1, 2021					\$60,933.75	110,933.75				
December 1, 2021					\$59,471.25	\$9471.25	2021	\$170,405.00	\$330,000.00	
June 1, 2022					\$59,471.25	\$389,471.25				
December 1, 2022					\$49,818.75	\$49,818.75	2022	\$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	

2020
COUNTY OF ELK
DEBT FUND
GENERAL OBLIGATION BONDS-SERIES OF 2003

Northwest Savings Bank 7661

BALANCE, December 31, 2019		\$93,834.35
REVENUES		
In Lieu of Taxes	\$230.23	
Miscellaneous Credit	\$0.05	
Tax Claim	\$25,414.98	
Tax Collectors	\$364,983.54	
Interest	<u>\$466.73</u>	
TOTAL REVENUES		<u>\$391,095.53</u>
TOTAL REVENUES AND BALANCE		<u>\$484,929.88</u>
EXPENDITURES		
2010 Series A Interest	\$14,551.48	
2010 Series A Principal	\$310,000.00	
2010 Series B Interest	\$121,867.50	
Administration Fees	\$1,185.25	
Tax Assessment Refund	\$295.33	
Vet Preference	<u>\$1.17</u>	
TOTAL EXPENDITURES		\$447,900.73
BALANCE, December 31, 2020		<u>\$37,029.15</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$484,929.88</u>

Note: As of December 31, 2020, the Debt Fund Account had funds invested in a PLGIT Prime Account worth \$366,046.35. This is not included in the Debt Fund Account's operating office balance.

2020
COUNTY OF ELK
Covid-19 County Relief Block Grant Program
Northwest Savings Bank 0646*

BALANCE, December 31, 2019		\$0.00
REVENUES		
Cares Act Grant	\$7,914.51	
DCED Funding		
Administration	\$54,023.00	
Covid-19 Related Expenses	\$2,647,115.00	
Gems Payment	\$339,825.12	
Miscellaneous	\$3.00	
Refund	\$2,929.44	
Interest	\$2,786.77	
TOTAL REVENUES		\$3,054,596.84
TOTAL REVENUES AND BALANCE		\$3,054,596.84
EXPENDITURES		
Administration	\$34,209.50	
Assistance to Behavioral Health	\$6,271.31	
Assistance to Businesses	\$1,496,783.45	
Assistance to Municipalities	\$132,124.00	
Assistance to Nonprofits	\$466,906.97	
Broadband Deployment	\$351,813.00	
Bank Fees	\$103.18	
County Response, Planning & Outreach	\$218,584.74	
Transfer from or to Other Funds	\$347,742.63	
TOTAL EXPENDITURES		\$3,054,538.78
BALANCE, December 31, 2020		\$58.06
TOTAL EXPENDITURES AND BALANCE		\$3,054,596.84

* Account Opened 6/29/20

2020

**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
2020	\$300,000	\$23,406	\$323,406
2021	\$295,000	\$15,531	\$310,531
2022	\$310,000	\$7,269	\$317,269
TOTAL	\$905,000	\$46,206	\$951,206

2020
COUNTY OF ELK
Federal Social Services
CNB Bank 3930

BALANCE, December 31, 2019		\$126.35
REVENUES		
State Treasurer-Department of Public Welfare Homeless Assistance Program	<u>\$27,817.00</u>	
TOTAL REVENUES		<u>\$27,817.00</u>
TOTAL REVENUES AND BALANCE		<u>\$27,943.35</u>
EXPENDITURES		
CAPSEA	<u>\$25,499.00</u>	
TOTAL EXPENDITURES		\$25,499.00
BALANCE, December 31, 2020		<u>\$2,444.35</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$27,943.35</u>

2020
COUNTY OF ELK
Gas Task Force Fund
Northwest Savings Bank 1637

BALANCE, December 31, 2019	\$7,104.09	
REVENUES		
Interest	<u>\$7.92</u>	
TOTAL REVENUES		<u>\$7.92</u>
TOTAL REVENUES AND BALANCE		<u><u>\$7,112.01</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$7,112.01</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,112.01</u></u>

2020
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$210,332.06	
401001-10002	Personal Services	\$47,309.91	
401001-20002	Supplies	\$990.40	
401001-30000	Other Services & Charges	\$16,789.18	
401001-32002	Contracted Services-single audit	\$49,400.00	
401001-34001	Communications	\$5,658.89	
401001-36000	Travel	\$3,762.55	
401001-36008	Miscellaneous Dues/Expenses	\$15,638.00	
401001-41000	Miscellaneous Training/Registration	<u>\$830.00</u>	\$350,710.99

Chief Clerk

401101-10001	Salaries	\$74,447.36	
401101-10002	Personal Services	\$16,892.21	
401101-20002	Supplies	\$1,741.68	
401101-30000	Other Services & Charges	\$270.10	
401101-34000	Communications	\$8.40	
401101-41002	Misc-Association Dues	<u>\$501.00</u>	\$93,860.75

Registration

401201-10001	Salaries	\$82,969.89	
401201-10002	Personal Services	\$16,609.91	
401201-20002	Supplies	\$6,549.04	
401201-34000	Communications	\$11,266.75	
401201-36000	Travel	\$1,435.09	
401201-41000	Miscellaneous Training/Registration	\$1,170.38	
401201-62023	COVID 19	<u>(\$7,914.51)</u>	\$112,086.55

Elections

401202-20000	Supplies	\$80,455.36	
401202-31003	Professional Services	\$31,714.58	
401202-32000	Contracted Services	\$2,416.00	
401202-34000	Communications	\$3,449.25	
401202-38002	Occupancy	<u>\$2,870.00</u>	\$120,905.19

County Network

401302-20005	Supplies	\$9,917.43	
401302-32000	Contracted Services	\$35,718.62	
401302-32042	Communications	<u>\$33.47</u>	\$45,669.52

Auditors

401303-10001	Salaries	\$47,430.30	
401303-10002	Personal Services	\$4,975.44	
401303-20002	Supplies	\$1,054.61	
401303-3000	Other Services & Charges	\$158.50	
401303-31000	Professional Services	\$1,000.00	
401303-32000	Contracted Services	\$2,167.50	
401303-34000	Communications	\$1,022.15	
401303-36000	Travel	\$2,150.03	
401303-41000	Miscellaneous Training/Registration	<u>\$500.00</u>	\$60,458.53

SUBTOTAL GENERAL FUND (Continued on Page 18)

\$783,691.53

2020
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$200,615.92	
401306-10002	Personal Services	\$77,652.34	
401306-20002	Supplies	\$569.29	
401306-31006	Professional Services	\$300.00	
401306-32000	Contracted Services	\$14,236.85	
401306-34000	Communications	\$543.65	
401306-36000	Travel	\$259.46	
401306-41000	Miscellaneous Association Dues & Registration	\$500.00	
401306-41003	Miscellaneous Tax Bills & Postage	(\$37,723.46)	
401306-41007	Miscellaneous Training/Registration	<u>\$2,308.72</u>	\$259,262.77

Tax Collectors

401307-20002	Supplies	\$1,466.34	
401307-34000	Communications	\$1,736.22	
401307-42001	Miscellaneous Share Cost-Tax Collector	<u>\$40,078.93</u>	\$43,281.49

Tax Claim Bureau

401308-10001	Salaries	\$31,743.87	
401308-10002	Personal Services	\$17,782.18	
401308-20002	Supplies	\$1,104.62	
401308-31005	Professional Services	\$0.00	
401308-32016	Contracted Services	\$7,689.00	
401308-34000	Communications	\$43,488.74	
401308-36000	Travel	\$0.00	
401308-41002	Miscellaneous Dues & Posting Fees	<u>\$29,153.69</u>	\$130,962.10

Treasurer

401309-10001	Salaries	\$147,985.79	
401309-10002	Personal Services	\$56,638.84	
401309-20002	Supplies	\$6,040.20	
401309-32000	Contracted Services	\$1,560.21	
401309-34000	Communications	(\$1,507.23)	
401309-36001	Travel	\$121.84	
401309-40000	Miscellaneous Association Dues & Registration	<u>\$625.00</u>	\$211,464.65

Purchasing

401402-20002	Supplies	<u>\$5,616.05</u>	\$5,616.05
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Solicitor

401501-10001	Salaries	\$24,119.37	
401501-10002	Personal Services	\$2,105.72	
401501-20002	Supplies	\$2,400.00	
401501-36001	Travel	\$0.00	
401501-41007	Miscellaneous Training & Registration	<u>\$0.00</u>	\$28,625.09

Public Defender

401502-20001	Salaries	\$77,160.50	
401502-10002	Personal Services	\$7,902.68	
401502-20002	Supplies	\$2,189.75	
401502-30000	Other Services & Charges	\$8,133.00	
401502-31000	Professional Services	\$44,656.76	
401502-32000	Contracted Services	\$24,735.63	
401502-34000	Communications	\$897.15	
401502-41000	Miscellaneous Association Dues & Registration	<u>\$999.00</u>	\$166,674.47

SUBTOTAL GENERAL FUND (Continued on Page 19)

\$845,886.62

2020
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

401503-10001	Salaries	\$122,282.30	
401503-10002	Personal Services	\$27,376.90	
401503-20002	Supplies	\$664.30	
401503-31000	Professional Services	\$900.00	
401503-32000	Contracted Services	\$8,852.59	
401503-34000	Communications	\$472.25	
401503-36000	Travel	\$0.00	
401503-41000	Miscellaneous Association Dues & Registration	<u>\$625.00</u>	\$161,173.34

PHEAA Summer Interns

401504-10001	Salaries	\$9,995.00	
401504-10002	Personal Services	<u>\$231.90</u>	\$10,226.90

Record Storage

401505-10001	Salaries	\$37,013.19	
401505-10002	Personal Services	\$9,552.82	
401505-20002	Supplies	\$0.50	
401505-32000	Contracted Services	<u>\$1,000.00</u>	\$47,566.51

Planning

401701-10001	Salaries	\$77,857.49	
401701-10002	Personal Services	\$20,505.56	
401701-20002	Supplies	\$482.03	
401701-34000	Communications	\$241.80	
401701-36000	Travel	\$157.32	
401701-41000	Miscellaneous Association Dues & Registration	\$414.00	
401701-52017	Grants-Community Wildfire	<u>\$0.00</u>	\$99,658.20

Data Processing

401702-10001	Salaries	\$67,490.36	
401702-10002	Personal Services	\$28,713.68	
401702-20002	Supplies	\$851.55	
401702-34000	Communications	<u>\$697.49</u>	\$97,753.08

CDBG Coordinator

401703-10001	Salaries	\$41,161.16	
401703-10002	Personal Services	\$18,622.65	
401703-20002	Supplies	\$15.43	
401703-34000	Communications	\$2,854.15	
401703-36000	Travel	\$0.00	
401703-41000	Miscellaneous Association Dues & Registration	<u>\$0.00</u>	\$62,653.39

SUBTOTAL GENERAL FUND (Continued on Page 20)

\$479,031.42

2020
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Courthouse

401704-10001	Salaries	\$176,819.50	
401704-10002	Personal Services	\$93,302.23	
401704-20002	Supplies	\$37,298.60	
401704-32000	Contracted Services	\$27,133.20	
401704-34000	Communications	\$2.25	
401704-36000	Travel	\$450.53	
401704-38000	Occupancy	<u>\$29,485.66</u>	\$364,491.97

Courthouse Annex

401705-20002	Supplies	\$15,369.84	
401705-32000	Contracted Services	\$3,068.86	
401705-38000	Occupancy	<u>\$30,905.96</u>	\$49,344.66

Central Telephone

401706-34000	Communications	<u>\$31,166.39</u>	\$31,166.39
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Postage Maintenance and Agreements

401707-20002	Supplies	\$1,253.82	
401707-32000	Contracted Services	\$3,094.90	
401707-34000	Communications	<u>(\$347.86)</u>	\$4,000.86

Housing/Economic Development

401708-20002	Supplies	\$748.95	
401708-34000	Communications	\$193.55	
401708-36000	Travel	\$28.52	
401708-41007	Miscellaneous Training & Registration	<u>\$0.00</u>	\$971.02

IT/GIS

401709-10001	Salaries	\$50,330.17	
401709-10002	Personal Services	\$19,719.64	
401709-20002	Supplies	\$6,857.50	
401709-32000	Contracted Services	\$1,900.00	
401709-34000	Communications	\$7.55	
401709-36000	Travel	\$12.93	
401709-41000	Miscellaneous Association Dues & Registration	<u>\$0.00</u>	\$78,827.79

TOTAL GENERAL FUND

\$2,637,412.26

2020
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	74,027.17	
418400-10002	Personal Services	27,344.37	
418400-20000	Supplies	39,725.24	
418400-31000	Professional Services	22,631.78	
418400-32000	Contracted Services	7,071.37	
418400-34000	Communications	2,331.50	
418400-36016	PCCD Grant	6,659.02	
418400-41000	Misc. - Training-Jury Fees	<u>5,038.73</u>	\$184,829.18

District Justice Martin

418601-10001	Salaries	\$66,592.47	
418601-10002	Personal Services	\$37,679.21	
418601-20002	Supplies	\$5,306.08	
418601-32000	Contracted Services	\$2,138.07	
418601-34000	Communications	\$9,504.34	
418601-36000	PCCD Grant	\$5.92	
418601-38000	Occupancy	<u>\$12,960.00</u>	\$134,186.09

District Justice Jacob

418602-10001	Salaries	\$84,786.17	
418602-10002	Personal Services	\$23,316.33	
418602-20002	Supplies	\$12,118.83	
418602-32000	Contracted Services	\$3,803.08	
418602-34000	Communications	\$16,253.97	
418602-36000	PCCD Grant	-\$1,838.76	
418602-38000	Occupancy	\$18,247.00	
418602-41000	Miscellaneous-Security	<u>\$477.36</u>	\$157,163.98

Domestic Relations

418700-10001	Salaries	\$257,048.22	
418700-10002	Personal Services	<u>\$82,076.95</u>	\$339,125.17

Law Library

418800-20002	Supplies-Subscriptions	\$45,436.68	
418800-31000	Professional Services	<u>\$690.00</u>	\$46,126.68

Coroner

418930-10001	Salaries	\$33,976.80	
418930-10002	Personal Services	\$22,508.41	
418930-20002	Supplies	\$1,088.92	
418930-31000	Professional Services	\$17,563.00	
418930-34000	Communications	\$745.76	
418930-36000	Travel	\$3,040.84	
418930-38000	Occupancy	\$648.45	
418930-39000	Cribs for Kids	\$684.90	
418920-41000	Miscellaneous Association Dues & Registration	<u>\$2,145.00</u>	\$82,402.08

SUBTOTAL JUDICIAL (Continued on Page 22)

\$943,833.18

2020
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT (Continued)

District Attorney

418940-10001	Salaries	\$352,287.43	
418940-10002	Personal Services	\$82,751.16	
418940-20002	Supplies	\$5,259.95	
418940-32000	Contracted Services	\$1,739.25	
418940-34000	Communications	\$909.61	
418940-36000	Travel	-\$925.50	
418940-41000	Miscellaneous Association Dues & Registration	<u>\$4,193.18</u>	\$446,215.08

Prothonotary

418950-10001	Salaries	\$139,927.45	
418950-10002	Personal Services	\$43,048.35	
418950-20002	Supplies	\$5,870.37	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$5,281.00	
418950-34000	Communications	\$2,783.41	
418950-36000	Travel	\$55.81	
418950-41000	Miscellaneous Association Dues & Registration	<u>\$625.00</u>	\$199,591.39

Register of Wills

418960-10001	Salaries	\$31,207.28	
418960-10002	Personal Services	\$19,538.92	
418960-20002	Supplies	\$1,322.34	
418960-31000	Professional Services	\$900.00	
418960-34000	Communications	\$2,052.50	
418960-36000	Travel	\$0.00	
418960-41000	Miscellaneous Association Dues & Registration	<u>\$625.00</u>	\$55,646.04

Sheriff

418970-10001	Salaries	\$377,443.65	
418970-10002	Personal Services	\$113,698.21	
418970-20002	Supplies	\$14,090.12	
418970-31000	Professional Services	\$3,822.00	
418970-32005	Contracted Services	\$3,496.00	
418970-34000	Communications	\$3,423.72	
418970-36000	Travel-Vehicle Purchase	\$25,207.55	
418970-41000	Miscellaneous Association Dues & Registration	\$1,187.00	
418970-41100	Miscellaneous Training/Security	<u>\$3,874.93</u>	\$546,243.18

Arbitrators

418980-31000	Professional Services	<u>\$400.00</u>	\$400.00
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MH/MR Referee

418990-10001	Salaries	\$0.00	
418990-10002	Personal Services	\$0.00	
418990-31000	Professional Services	<u>2,190.00</u>	\$2,190.00

TOTAL JUDICIAL

\$2,194,118.87

2020
COUNTY OF ELK
General Fund Expenditures

Continued

PUBLIC SAFETY

Jail

423200-10001	Salaries	\$1,844,524.18	
423200-10002	Personal Services	\$602,361.91	
423200-20002	Supplies	\$235,999.16	
423200-30000	Other Services & Charges	\$1,108.83	
423200-32000	Contracted Services	\$403,295.70	
423200-34000	Communications	\$1,510.20	
423200-36000	Travel	\$53.39	
423200-38000	Occupancy	\$50,211.91	
423200-41000	Miscellaneous Association Dues & Registration	<u>\$1,190.00</u>	\$3,140,255.28

Juvenile Probation

423300-10001	Salaries		
423300-10002	Personal Services		
423300-36000	Travel	\$617.04	
423300-41000	Miscellaneous Association Dues & Registration	\$569.12	
423300-70080	Juvenile Enhancement Account	<u>\$4,203.19</u>	\$5,389.35

Warden

423400-10001	Salaries	\$181,548.40	
423400-10002	Personal Services	\$55,093.68	
423400-20002	Supplies	\$445.39	
423400-34000	Communications	\$1,079.62	
423400-36000	Travel	\$0.00	
423400-41000	Miscellaneous Association Dues & Registration	<u>\$330.00</u>	\$238,497.09

Probation and Parole

423600-10001	Salaries	\$382,203.19	
423600-10002	Personal Services	\$188,847.60	
423600-20002	Supplies	\$4,672.06	
423600-31000	Prof Serv-Evaluation & Testing	\$525.00	
423600-34000	Communications	\$7,345.49	
423600-36000	Travel	\$37.55	
423600-40005	Insurance-Community Insurance	\$340.00	
423600-41000	Miscellaneous Association Dues & Registration	<u>\$369.64</u>	\$584,340.53

Communications

429300-10001	Salaries	\$697,905.19	
429300-10002	Personal Services	\$194,884.22	
429300-38000	Occupancy	<u>\$12,963.91</u>	\$905,753.32

EMA

429400-10001	Salaries	\$108,344.13	
429400-10002	Personal Services	\$27,258.80	
429400-20002	Supplies	\$5,239.06	
429400-32000	Contracted Services	\$9,513.54	
429400-34000	Communications	\$3,751.47	
429400-36000	Travel	\$146.38	
429400-41000	Miscellaneous Association Dues & Registration	<u>\$0.00</u>	\$154,253.38

TOTAL PUBLIC SAFETY

\$5,028,488.95

2020
COUNTY OF ELK
General Fund Expenditures

Continued

PUBLIC WORKS

Recycling

432300-10001	Salaries	\$114,002.21	
432300-10002	Personal Services	\$39,703.06	
432300-20002	Supplies	\$24.26	
432300-30000	Other Services & Charges	\$422.14	
432300-34000	Communications	\$2,369.45	
432300-36000	Travel	\$43.89	
432300-41000	Miscellaneous Association Dues & Registration	\$150.00	\$156,715.01

TOTAL PUBLIC WORKS **\$156,715.01**

HUMAN SERVICES

Veterans' Affairs

		\$72,635.59	
441000-10001	Salaries	\$32,112.14	
441000-10002	Personal Services	\$592.43	
441000-20002	Supplies	\$8,706.46	
441000-32000	Contracted Services	\$0.00	
441000-34000	Communications	\$958.06	
441000-36000	Travel	\$395.79	
441000-41000	Miscellaneous Association Dues & Registration	\$650.00	
441000-41011	Miscellaneous Veterans Burials	\$6,825.00	
441000-50001	Contribution-Memorial Day Expenses		\$122,875.47

Children and Youth

442000-10001	Salaries	\$585,330.94	
442000-10002	Personal Services	\$229,975.47	
442000-20002	Supplies	\$15.85	
442000-34000	Communications	\$3,189.25	\$818,511.51

TOTAL HUMAN SERVICES **\$941,386.98**

CONSERVATION AND DEVELOPMENT

Conservation

468000-20002	Supplies		
468000-34000	Communications	\$1,078.24	\$1,078.24

TOTAL CONSERVATION & DEVELOPMENT **\$1,078.24**

DEBT SERVICE

Miscellaneous Expenditures

475000-32000	Contracted Services	\$1,944.66	
475000-41203	County Retirement Contribution	\$473,601.00	\$475,545.66

TOTAL DEBT SERVICE **\$475,545.66**

2020
COUNTY OF ELK
General Fund Expenditures

Continued

MISCELLANEOUS

Appropriations--Contributions			
481003-50000	Contributions	<u>\$265,810.06</u>	\$265,810.06
Appropriations--Grants			
481003-52000	Grants	<u>\$89,034.34</u>	\$89,034.34
Appropriations--Subsidies			
481003-54000	Subsidies	<u>\$408,899.02</u>	\$408,899.02
Appropriations--LIFT Life and Independence			
481003-60020	LIFT	<u>\$0.00</u>	\$0.00
Workman's Compensation Contributions			
484000-41026	Adjustments	<u>\$83,772.95</u>	\$83,772.95
Unemployment Compensation			
485000-41028	SUI Adjustment	<u>\$1,772.05</u>	\$1,772.05
Insurance			
487000-40000	Insurance	\$124,864.95	
487000-41000	Miscellaneous	<u>\$16,331.41</u>	\$141,196.36
Miscellaneous Expenditures			
489000-41007	Miscellaneous Training & Registration	\$0.00	
489000-41050	Prior Year/Outstand Check	\$200.00	
489000-70022	Post/Pre Employment Physicals	<u>\$3,243.00</u>	\$3,443.00
Miscellaneous Expenditures			
489900-6367	Post Closure--SW Enforcement Officer	\$40,342.44	
489900-41048	Miscellaneous Prior Year/Outstanding	<u>\$37.13</u>	\$40,379.57
TOTAL MISCELLANEOUS			<u><u>\$1,034,307.35</u></u>
OTHER FINANCING USES			
Interfund Operating Transfers			
492000-0020	Cash Investments	\$150,000.00	
492000-06380	Transfer From/To Other Funds	<u>\$426,471.29</u>	\$576,471.29
Refunds--Prior Years			
494000-41012	Miscellaneous Prior Years Expenditures	\$17,360.51	
494000-41015	Miscellaneous Transfer of County Funds	\$69,629.39	
494000-41016	Miscellaneous Refund/Taxes	<u>\$24.15</u>	\$87,014.05
TOTAL OTHER FINANCING USES			<u><u>\$663,485.34</u></u>
TAX COLLECTORS			
Tax Collectors/Assessment Board			
501307-10001	Salaries	\$203,194.21	
501307-10002	Personal Services	<u>\$15,544.35</u>	\$218,738.56
TOTAL TAX COLLECTORS			<u><u>\$218,738.56</u></u>
TOTAL EXPENDITURES & OTHER FINANACING USES			<u><u>\$13,351,277.22</u></u>
BALANCE, December 31, 2020			<u><u>\$808,902.49</u></u>

2020
COUNTY OF ELK
General Fund Revenues

County National Bank 9347

BALANCE, December 31, 2019		\$3,532,150.47	
REVENUES			
Taxes-Real Estate			
311000	Current	\$7,332,596.38	
311100-311596	Real Estate Previous	\$166,676.18	
			\$7,499,272.56
Taxes-Per Capita			
312000	Current	\$85,973.50	
312100	Previous	\$3,321.40	
312200	Prior	\$330.00	\$89,624.90
Taxes-Tax Claim			
313000	Delinquent Taxes	\$931,355.22	\$931,355.22
Federal Payment in Lieu of Taxes			
331500-5200	Federal Payment in Lieu of Taxes	\$216,717.00	
			\$216,717.00
TOTAL TAXES			\$8,736,969.68
INTERGOVERNMENTAL REVENUES			
State Operating Grants			
332200-5401	PA Department of Agriculture	\$4,041.54	
332200-5402	Probation	\$93,926.73	
332200-5404	Admin and Operation of Courts	\$53,328.32	
332200-5406	PA Emergency Management Agency	\$121,175.64	
332200-5423	Probation-TANF Federal	\$1,600.00	
332200-5430	State Reimbursement for DA	\$118,419.60	
332200-5516	Grants	\$30,000.00	
332200-6355	Reimbursement of Expenses Prior Year	\$339,825.12	
			\$762,316.95
State Payments in Lieu of Taxes			
332400-5301	State Equalization Tax	\$196.80	
			\$196.80
Other State Payments in Lieu of Taxes			
332500-05302	DER/State and National Forest	\$153,653.93	
332500-05303	State Game Lands	\$100,020.87	
332500-05305	Public Utility Realty Tax	\$7,390.00	
			\$261,064.80
TOTAL INTERGOVERNMENTAL REVENUES			\$1,023,578.55

2020
COUNTY OF ELK
General Fund Revenues

Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05599	Hotel Tax Administration Costs	\$8,967.72	
340000-05600	Treasurer's Office	\$29,037.29	
340000-05604-5	Election Filing Fees	\$3.00	
340000-05607	Hava Title II	\$0.00	
340000-05610	Register and Recorder	\$173,865.11	
340000-05690	Assessment Office (Maps, etc.)	\$12,956.15	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$25,853.94	
340000-05712	CDBG/Administration Fees	\$31,348.10	
340000-05730	Reimbursement-Summer Job	\$8,991.00	
340000-05762	Administration Fee	\$4,017.90	
340000-05764	Admin Reimbursement	\$3,750.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$865.00	
340000-05777	Cremation Tax Reports & Autopsy	\$8,000.00	
340000-05779	Reimburse GIS Service SALA	\$14,534.52	
340000-05780	Assessment	<u>\$65,200.00</u>	\$387,389.73

General Government-Judicial

342000-06000	Prothonotary	\$55,414.62	
342000-06001	Sheriff	\$56,905.29	
342000-06020	District Justice-Martin	\$37,638.70	
342000-06030	District Justice-Jacob	\$35,761.21	
342000-06050	Coroner	\$6,971.62	
342000-06080	Probation and Parole	\$190,525.26	
342000-06090	Out-of-County Housing	\$1,620.00	
342000-06131	DA Office Drug Forfeiture	\$18,221.60	
342000-06190	Cameron County Reimburse/IPP Exp.	\$26,528.34	
342000-06197	Litigants Reimbursement	<u>\$3,544.07</u>	\$433,130.71

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	<u>\$507,830.00</u>	\$507,830.00
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TOTAL CHARGES FOR SERVICES \$820,520.44

MISCELLANEOUS REVENUES

Interest Earnings

361000-06170	Interest Income	<u>\$4,305.38</u>	\$4,305.38
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Rents and Royalties

362000-06180	BFI Landfill--Superior Waste	<u>\$181,933.41</u>	\$181,933.41
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Other Miscellaneous Revenues

369000-06270-80	Insurance Reimbursements	\$13,202.00	
369000-06290	Sundries	\$41.95	
369000-06355	Reimbursement of Expenses/Prior Years	<u>\$37,494.81</u>	
			<u>\$50,738.76</u>

TOTAL MISCELLANEOUS REVENUES \$236,977.55

2020
COUNTY OF ELK
General Fund Revenues
Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

391000-6300	Sale of County Property	\$14,332.00	
391000-6310	Sale of County Supplies/Equipment	\$1,500.00	
			\$15,832.00

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$401,496.62	
392000-06340	C & Y Costs Reimbursement	\$894,634.85	
392000-06350	Supervision Fee Reimbursement	\$34,774.90	
392000-06369	Conservation District Reimbursement	\$36,149.38	
392000-06380	Transfer From or To Other Funds	\$90,187.57	
392000-41015	Misc-Transfer of Co. Funds	\$52,723.00	

REFUNDS PRIOR YEAR EXPENDITURES

			\$1,509,966.32
394000-6355	Reimbursement of Prior Year Expenses	\$97.33	
			\$97.33

TOTAL OTHER FINANCING SOURCES	\$1,525,895.65
<hr/>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$12,851,771.87
BALANCE, December 31, 2020	\$808,902.49
TOTAL REVENUES AND BALANCE	\$13,660,674.36

As of December 31, 2020 the General Fund Account had funds invested in a PLGIT Account worth \$3,298,904.69. This is not included in the General Fund Revenue Account's operating office balance.

Money Market Fund with CNB Bank opened May 22, 2020, with a balance of \$1,000,000.00 and closed on November 17, 2020

Note: Expenditure and Revenue information obtained from the Elk County General Fund Reports.

2020
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank 9732

BALANCE, December 31, 2019		\$64,415.23
REVENUES		
Interest	<u>\$71.91</u>	
TOTAL REVENUES		<u>\$71.91</u>
TOTAL REVENUES AND BALANCE		<u>\$64,487.14</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$64,487.14</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$64,487.14</u>

2020
COUNTY OF ELK
Human Services
CNB Bank 2080

BALANCE, December 31, 2019		\$6,383.78
REVENUES		
ACH Deposit-Commonwealth of PA	\$27,817.00	
State Treasurer-Department of Public Welfare	\$65,000.00	
Interest	<u>\$6.05</u>	
TOTAL REVENUES		<u>\$92,823.05</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$99,206.83</u>
EXPENDITURES		
ACH Transfer to HAP PMT	\$27,817.00	
C.A.P.S.E.A.	\$15,000.00	
Office of Human Services, Inc.	<u>\$45,833.00</u>	
TOTAL EXPENDITURES		\$88,650.00
BALANCE, December 31, 2020		<u>\$10,556.83</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$99,206.83</u>

2020
COUNTY OF ELK
Liquid Fuel Act 44 and Act 89
Northwest Savings Bank 9526

BALANCE, December 31, 2019		\$274,346.26
 REVENUES		
State Treasurer Act 89	\$24,293.88	
State Treasurer (PennDOT) Act 44	\$13,684.49	
Act 44 Interest	\$824.62	
Act 89 Interest	<u>\$597.09</u>	
 TOTAL REVENUES		 <u>\$39,400.08</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$313,746.34</u></u>
 EXPENDITURES		
Bridge Supplies	<u>\$311.88</u>	
 TOTAL EXPENDITURES		 \$311.88
 BALANCE, December 31, 2020		 <u>\$313,434.46</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$313,746.34</u></u>

Note: As of December 31, 2020, the Liquid Fuel Act 44 Account had funds invested in a PLGIT Prime Account worth \$52,711.25. This is not included in the Liquid Fuel Act Account's operating office balance.

2020
COUNTY OF ELK
Liquid Fuel Tax Fund
 First Commonwealth Bank 7676

BALANCE, December 31, 2019		\$39,006.69
REVENUES		
State Treasury Bi-Annual share	\$79,694.75	
Interest	<u>\$34.19</u>	
TOTAL REVENUES		<u>\$79,728.94</u>
TOTAL REVENUES AND BALANCE		<u>\$118,735.63</u>
EXPENDITURES		
Municipality Project Grants	<u>\$86,000.00</u>	
TOTAL EXPENDITURES		\$86,000.00
BALANCE, December 31, 2020		<u>\$32,735.63</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$118,735.63</u>

2020
COUNTY OF ELK
National Forest Fund 2019 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2019		\$10.00
REVENUES		
Transfer from General Fund for Secure Rural School Program	\$409,110.75	
TOTAL REVENUES		\$409,110.75
TOTAL REVENUES AND BALANCE		\$409,120.75
EXPENDITURES		
2019 National Forest Fund (85% Allotment)		
School Districts	\$204,555.36	
Townships	\$204,555.39	
TOTAL EXPENDITURES		\$409,110.75
BALANCE, December 31, 2020		\$10.00
TOTAL EXPENDITURES AND BALANCE		\$409,120.75

2020
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2019 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		111,836.05

In Jones Township, the 50% school amount is divided as 95% to Johnsonburg Area School and 5% to Kane Area School.

	2019 ALLOTMENT	2019 DISBURSEMENT
School Districts		
Forest Area	\$36,408.56	\$36,408.56
Johnsonburg Area	\$28,458.18	\$28,458.18
Kane Area	\$83,073.22	\$83,073.22
Ridgway Area	\$56,615.40	\$56,615.40
Total School Districts	\$204,555.36	\$204,555.36
Townships		
Highland	\$81,575.43	\$81,575.43
Jones	\$29,955.99	\$29,955.99
Millstone	\$36,408.56	\$36,408.56
Ridgway	\$23,744.24	\$23,744.24
Spring Creek	\$32,871.17	\$32,871.17
Total Townships	\$204,555.39	\$204,555.39
Total Allotments	\$409,110.75	\$409,110.75
Total Disbursements		

2020
COUNTY OF ELK
Payroll Deductions Report (Employees)

GROSS PAY \$7,219,970.94

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

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

Vision CAF	\$4,943.73
Health CAF	\$206,599.36
Dental CAF	\$20,479.50
Flex Med	\$34,346.00
AFLAC #1	\$11,680.26
Allstate CAF	\$2,687.28
A-Life CAF	\$594.60
Vision CAF Buyup	\$3,680.09
Erie	<u>\$4,316.00</u>

(Portion of Gross Pay Subject to Federal Withholding) \$289,326.82

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$42,686.74
Retirement Compensation (Max 7%)	<u>\$455,243.89</u>

(Portion of Gross Pay Subject to Federal Withholding) \$497,930.63

Other Payroll Deductions

Garnishment	\$6,470.00
Child Support	\$16,751.82
Disability Income Protection	\$1,505.28
Vision	\$350.64
Dental	\$2,931.50
Health	\$19,986.14
Additional Life	\$649.62
AFLAC	\$4,044.94
Retire Add	\$163,380.68
Union Dues	\$37,868.73
Vision Buyup	\$457.21
Erie	<u>\$4,316.00</u>

\$258,712.56

Withholding Taxes

Federal Income Tax	\$608,665.35
Medicare	\$100,752.80
Federal Insurance Contributions Act	\$428,053.29
State Unemployment Insurance	\$3,918.80
State Income Tax	\$212,775.19
Local State Tax	\$8,736.00
Local Income Tax	<u>\$75,016.30</u>

\$1,437,917.73

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,483,887.74

NET PAY \$4,736,083.20

2020
COUNTY OF ELK
Payroll Fund
 CNB 3561

BALANCE, December 31, 2019		\$234,379.39
REVENUES		
Deposits from General Fund	\$6,507,136.34	
TOTAL REVENUES		<u>\$6,507,136.34</u>
TOTAL REVENUES AND BALANCE		<u>\$6,741,515.73</u>
EXPENDITURES		
Child Support	\$16,751.82	
FFCR Act	\$4,068.45	
Net Payroll		
County National Bank	\$767.13	
County National Bank - Direct Deposit	\$4,741,421.07	
Third-Party Sick Pay Adjustment	\$133.88	
Payroll Adjustment	\$7.75	
Payroll Billing	\$16,238.62	
Tax Liability	<u>\$1,961,059.81</u>	
TOTAL EXPENDITURES		\$6,740,448.53
BALANCE, December 31, 2020		<u>\$1,067.20</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$6,741,515.73</u>

2020
COUNTY OF ELK
Repository Inspection
Farmers National Bank 3673

BALANCE, December 31, 2019		\$400.00
REVENUES		
Tax Claim	<u>\$500.00</u>	
TOTAL REVENUES		<u>\$500.00</u>
TOTAL REVENUES AND BALANCE		<u>\$900.00</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2020		<u>\$900.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$900.00</u>

2020
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2020 \$24,088,336

REVENUES

Member Contributions	\$592,625	
County Contribution	\$473,601	
Net increase in fair value of investments	\$1,496,458	
Interest and Dividends	\$562,465	
(Less) investment expenses	(\$102,489)	
Net investment Income	\$0	
Other	\$0	
		\$3,022,660

TOTAL REVENUES AND BALANCE **\$27,110,996**

EXPENDITURES

Member Contributions Refunded		
Benefit payments, including refunds of members	\$1,393,531	
Investment Expenses	\$0	
Administrative Expenses	\$19,637	

TOTAL EXPENDITURES **1,413,168**

Net Increase 1,609,492

Total Assets (cost value) December 31, 2020 25,697,828

Unrealized Appreciation/Depreciation \$0.00

Total Assets (Market Value) December 31, 2020 **\$25,697,828**

Assets	Market Value
Cash and Cash Equivalents	\$916,271
Receivables	\$36,257
Fixed income securities	\$9,130,843
Domestic equities	\$15,614,457
December 31, 2020	\$25,697,828

Actuarially Determined Contribution (2020)	\$473,601
County Contribution (2020)	\$473,601

2020
COUNTY OF ELK
Transportation
CNB 5633

BALANCE, December 31, 2019		\$2,136.67	
REVENUES			
State Treasurer - Department of Human Services	\$835,073.00		
Interest	<u>\$104.62</u>		
TOTAL REVENUES		<u>\$835,177.62</u>	
TOTAL REVENUES AND BALANCE			<u>\$837,314.29</u>
EXPENDITURES			
Area Transportation Authority	<u>\$835,073.00</u>		
TOTAL EXPENDITURES		\$835,073.00	
BALANCE, December 31, 2020		<u>\$2,241.29</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$837,314.29</u>

2020
COUNTY OF ELK
Emergency 911 Wireless
 First Commonwealth Bank 9460

BALANCE, December 31, 2019		\$1,142,432.78
REVENUES		
PA Emergency Management Allocation	\$1,119,028.16	
Cameron County	\$77,326.58	
Miscellaneous	\$4,796.44	
Interest	\$836.19	
TOTAL REVENUES		\$1,201,987.37
TOTAL REVENUES AND BALANCE		\$2,344,420.15
EXPENDITURES		
Miscellaneous	\$16,670.74	
Technical Service & Maintenance	\$101,527.71	
Supplies - Purchase of Equipment	\$471,285.24	
Phone & Internet	\$422,402.87	
Professional Services	\$18,000.00	
Comm/ Adver	\$1,255.67	
Training/Certifications/Dues	\$8,473.97	
Occup/ Utilities	\$15,039.01	
Transportation/Travel	\$106.51	
County of Elk Reimbursement	\$546,967.97	
TOTAL EXPENDITURES		\$1,601,729.69
BALANCE, December 31, 2020		\$742,690.46
TOTAL EXPENDITURES AND BALANCE		\$2,344,420.15

2020
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

BALANCE, December 31, 2019		\$52,967.89
 REVENUES		
Industries-Response Plan	\$1,500.00	
Reimbursement for Hazmat Material	\$21,975.00	
Reimbursement for Pulsepoint	\$5,000.00	
Transfer Funds from Northern Tier	\$4,578.15	
Interest	<u>\$38.28</u>	
 TOTAL REVENUES		 <u>\$33,091.43</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$86,059.32</u></u>
 EXPENDITURES		
Cellular Phone Service	\$2,080.56	
Equipment Repair	\$824.36	
Equipment Supplies	\$45,351.90	
Office Supplies	\$2,393.91	
Professional Services	\$2,500.00	
Telephone Service	\$1,606.40	
Training/Registration	\$99.95	
Transportation Gas	<u>\$123.49</u>	
 TOTAL EXPENDITURES		 \$54,980.57
 BALANCE, December 31, 2020		 <u>\$31,078.75</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$86,059.32</u></u>

2020
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004*

BALANCE, December 31, 2019		\$220,341.32
REVENUES		
Warren County	\$21,257.54	
Erie County	<u>\$108,307.08</u>	
TOTAL REVENUES		<u>\$129,564.62</u>
TOTAL REVENUES AND BALANCE		<u>\$349,905.94</u>
EXPENDITURES		
Tyler Technologies	\$343,461.92	
CDW- Gov	\$1,003.67	
Elk - 911 Wireless	<u>\$1,019.26</u>	
TOTAL EXPENDITURES		\$345,484.85
BALANCE, December 31, 2020		<u>\$4,421.09</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$349,905.94</u>

*Account Opened 8/18

2020
COUNTY OF ELK
Northern Tier (Regional Telecommunications Project)
Northwest Savings Bank 5084

BALANCE, December 31, 2019		\$1,021,727.81
REVENUES		
PEMA Grant	\$2,020,605.91	
Reimbursements	\$14,400.00	
Interest	<u>\$3,778.95</u>	
TOTAL REVENUES		<u>\$2,038,784.86</u>
TOTAL REVENUES AND BALANCE		<u>\$3,060,512.67</u>
EXPENDITURES		
Maintenance and Repair	\$608,517.72	
Professional Services	\$96,512.03	
Purchase of Equipment	\$945,765.70	
Telephone and Internet	\$272,140.65	
Transfer Funds to Hazardous Material Response	<u>\$4,578.15</u>	
TOTAL EXPENDITURES		\$1,927,514.25
BALANCE, December 31, 2020		<u>\$1,132,998.42</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$3,060,512.67</u>

2020
COUNTY OF ELK
Weapons of Mass Destruction
Northwest Savings Bank 6372*

BALANCE, December 31, 2019		\$2,413.75
REVENUES		
No Activity	\$0.00	
TOTAL REVENUES		\$0.00
TOTAL REVENUES AND BALANCE		\$2,413.75
EXPENDITURES		
Computer Equipment	\$2,413.75	
TOTAL EXPENDITURES		\$2,413.75
BALANCE, December 31, 2020		\$0.00
TOTAL EXPENDITURES AND BALANCE		\$2,413.75

* Account Closed 6/4/20

2020
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

BALANCE, December 31, 2019		\$103,614.35
REVENUES		
Affordable Housing Collections from Recorder of Deeds	\$24,427.00	
Interest	<u>\$555.95</u>	
TOTAL REVENUES		<u>\$24,982.95</u>
TOTAL REVENUES AND BALANCE		<u>\$128,597.30</u>
EXPENDITURES		
Administration Fee	\$3,648.45	
Construction	<u>\$5,400.00</u>	
TOTAL EXPENDITURES		\$9,048.45
BALANCE, December 31, 2020		<u>\$119,548.85</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$128,597.30</u>

2020
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Bank 4077

BALANCE, December 31, 2019		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	\$884,791.04	
TOTAL REVENUES	\$884,791.04	
TOTAL REVENUES AND BALANCE		\$884,791.04
EXPENDITURES		
2016	\$1,018.52	
2017	\$43,654.35	
2018	\$50,933.65	
2019	\$310,176.00	
2017	\$479,008.52	
TOTAL EXPENDITURES		\$884,791.04
BALANCE, December 31, 2020		\$0.00
TOTAL EXPENDITURES AND BALANCE		\$884,791.04

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

2020
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2016 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development HUD	\$32,990.95
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TOTAL REVENUES	\$32,990.95
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EXPENDITURES

Contractors & Suppliers	\$11,087.24
County of Elk General Fund	\$21,903.71

TOTAL EXPENDITURES	\$32,990.95
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BALANCE, December 31, 2020	\$1,018.52
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TOTAL EXPENDITURES	\$32,990.35
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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 \$1018.52.

2017 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	142,486.65
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TOTAL REVENUES	\$142,486.65
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TOTAL REVENUES	\$142,486.65
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EXPENDITURES

Ridgway Borough	\$3,896.82
Contractors & Suppliers	\$133,171.00
County of Elk General Fund	\$5,418.83

TOTAL EXPENDITURES	\$142,486.65
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BALANCE, December 31, 2020	\$43,654.35
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TOTAL EXPENDITURES AND BALANCE	\$142,486.65
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The 2017 Community Block Grant had originally been funded by an authorized amount of \$294,283.00. The remaining authorized 2017 Entitlement Community Development Block Grant funds are \$43,654.35.

2020 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2018 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$138,902.94
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TOTAL REVENUES	\$138,902.94
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TOTAL REVENUES	\$138,902.94
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EXPENDITURES

Contractors & Suppliers	\$137,468.95
County of Elk	\$1,433.99

TOTAL EXPENDITURES	\$138,902.94
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BALANCE, December 31, 2020	\$50,933.65
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TOTAL EXPENDITURES	\$138,902.94
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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 \$50933.65.

2019 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$310,176.00
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TOTAL REVENUES	\$310,176.00
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TOTAL REVENUES	\$310,176.00
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EXPENDITURES

No Activity	\$0.00
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TOTAL EXPENDITURES	\$0.00
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BALANCE, December 31, 2020	\$310,176.00
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TOTAL EXPENDITURES	\$310,176.00
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The 2019 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$310,176.00. The remaining authorized 2019 Entitlement Community Block Grant funds are \$310,176.00.

2020
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	\$575,915.41
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TOTAL REVENUES	\$575,915.41
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TOTAL REVENUES	\$575,915.41
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EXPENDITURES

Continental Construction	\$92,881.33
County of Elk	\$4,025.56

TOTAL EXPENDITURES	\$96,906.89
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BALANCE, December 31, 2020	\$479,008.52
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TOTAL EXPENDITURES	\$575,915.41
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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 \$479,008.53.

2020
COUNTY OF ELK
Housing Rehabilitation Program
CNB Bank 9623

BALANCE, December 31, 2019		\$1.00
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.00</u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$1.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1.00</u>

2020
COUNTY OF ELK
MULTIPLE HOUSING ACCESS
 First Commonwealth Bank 7233

BALANCE, December 31, 2019		\$1.18
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.18</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$1.18</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1.18</u>

2020
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank 4730

BALANCE, December 31, 2019		\$111,617.29
REVENUES		
Pa. Housing Finance Agency	\$0.00	
Interest	<u>\$56.19</u>	
TOTAL REVENUES		<u>\$56.19</u>
TOTAL REVENUES AND BALANCE		<u>\$111,673.48</u>
EXPENDITURES		
Administration Fee	\$3,750.00	
Construction	<u>\$89,705.00</u>	
TOTAL EXPENDITURES		\$93,455.00
BALANCE, December 31, 2020		<u>\$18,218.48</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$111,673.48</u>

2020
COUNTY OF ELK
DUI/CORRECTIONS
CNB 9601

BALANCE, December 31, 2019		\$24,387.96
REVENUES		
DUI/Corrections Monies Collected	\$0.00	
County of Elk General Fund	<u>\$8,253.16</u>	
TOTAL REVENUES		<u>\$8,253.16</u>
TOTAL REVENUES AND BALANCE		<u><u>\$32,641.12</u></u>
EXPENDITURES		
Purchase of Equipment		
Drug & Alcohol	<u>\$18,160.00</u>	
TOTAL EXPENDITURES		\$18,160.00
BALANCE, December 31, 2020		<u>\$14,481.12</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$32,641.12</u></u>

2020
COUNTY OF ELK
DUI/Drug and Alcohol
 CNB Bank 4291

BALANCE, December 31, 2019		\$66,420.20
REVENUES		
DUI/Drug and Alcohol Monies Collected	\$8,253.15	
Interest	<u>\$143.60</u>	
TOTAL REVENUES		<u>\$8,396.75</u>
TOTAL REVENUES AND BALANCE		<u>\$74,816.95</u>
EXPENDITURES		
Drug Abuse Services	\$4,734.85	
Advanced Disposal	\$681.69	
Elk Co. DUI Program	\$100.00	
Probation & Parole	\$0.00	
Way Office Plus	\$0.00	
One Step Detect Associates	\$318.00	
Premier Biotech, Inc.	<u>\$913.84</u>	
TOTAL EXPENDITURES		\$6,748.38
BALANCE, December 31, 2020		<u>\$68,068.57</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$74,816.95</u>

2020
COUNTY OF ELK
Inmate Booking Fee
Northwest Savings Bank 1504

BALANCE, December 31, 2019		\$12,147.60
REVENUES		
Inmate Booking Fees	\$6,380.01	
Interest	<u>\$15.00</u>	
TOTAL REVENUES		<u>\$6,395.01</u>
TOTAL REVENUES AND BALANCE		<u><u>\$18,542.61</u></u>
EXPENDITURES		
Office Equipment/Storage	\$1,070.72	
Supplies	<u>\$5,276.20</u>	
TOTAL EXPENDITURES		\$6,346.92
BALANCE, December 31, 2020		<u>\$12,195.69</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$18,542.61</u></u>

2020
COUNTY OF ELK
Prisoners' Incentive
Northwest Savings Bank 1459

BALANCE, December 31, 2019 \$47,922.13

REVENUES

Phone Commission	\$26,824.38
Commissary Commission	\$8,953.04
Miscellaneous Reimbursements	\$131.25
Releases Less Than \$2	\$10.00
Interest	\$54.55
Voided Check	<u>\$612.95</u>

TOTAL REVENUES \$36,586.17

TOTAL REVENUES AND BALANCE \$84,508.30

EXPENDITURES

Prison Inmate Account Payroll	\$1,144.11
Commissary Supplies	\$1,567.34
Inmate Supplies-Repair-Equipment	\$24,402.41
Television Subscription	\$2,427.15
Magazine and Newspaper Subscriptions	\$1,903.06
Maintenance Supplies & Repair	\$943.12
Miscellaneous	\$1,463.89
Transportation	\$314.99
Inmate Phone Cards	<u>\$4,241.50</u>

TOTAL EXPENDITURES \$38,407.57

BALANCE, December 31, 2020 \$46,100.73

TOTAL EXPENDITURES AND BALANCE \$84,508.30

2020
COUNTY OF ELK
Work Release

Northwest Savings Bank 3636 and CNB Bank 6547

ACCOUNT BALANCES, December 31, 2019

CNB Checking Account	\$100.00
Northwest Savings Bank	<u>\$220,793.34</u>

TOTAL BALANCE \$220,893.34

REVENUES

Elk-Work Release	\$6,908.69
Interest	\$1,071.95
Miscellaneous	<u>\$15,000.00</u>

TOTAL REVENUES \$22,980.64

TOTAL REVENUES AND BALANCE \$243,873.98

EXPENDITURES

Equipment, Self Defense & Supplies	\$6,164.09
Miscellaneous	\$44,970.00
Uniforms & Boot Allotment	<u>\$3,420.58</u>

TOTAL EXPENDITURES \$54,554.67

CNB Checking Account	\$100.00
Northwest Checking Account	<u>\$189,219.31</u>

CHECKING ACCOUNT BALANCES, Decembe 31,2020 \$189,319.31

TOTAL EXPENDITURES AND BALANCE \$243,873.98

2020
COUNTY OF ELK
Prothonotary Automation
Northwest Savings Bank 6593

BALANCE, December 31, 2019		\$13,007.80
REVENUES		
Interest	\$11.57	
Civil Collections	\$3,582.50	
Criminal Collections	<u>\$1,881.95</u>	
TOTAL REVENUES		<u>\$5,476.02</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$18,483.82</u>
EXPENDITURES		
Office Equipment	<u>\$12,999.91</u>	
TOTAL EXPENDITURES		\$12,999.91
BALANCE, December 31, 2020		<u>\$5,483.91</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$18,483.82</u>

2020
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Savings Bank 1488

BALANCE, December 31, 2019		\$10,558.58
REVENUES		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$4,860.00</u>	
TOTAL REVENUES		<u>\$4,860.00</u>
TOTAL REVENUES AND BALANCE		<u>\$15,418.58</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$15,418.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$15,418.58</u>

2020
COUNTY OF ELK
Prothonotary Office Account
Northwest Savings Bank 1322

BALANCE, December 31, 2019 \$6,243.20

REVENUES

Cash	\$7,008.25
Checks	\$69,604.65
Money Orders	\$1,509.77
Probation and Parole Department	\$6,410.47
IRS Direct Deposit	\$394.00
Pa. SCU	<u>\$631.89</u>

TOTAL REVENUES \$85,559.03

TOTAL REVENUES AND BALANCE \$91,802.23

EXPENDITURES

Pennsylvania Department of Revenue	\$16,590.03
Act 119 Admin Office of Pennsylvania Courts	\$353.60
Refunds	\$2,669.50
Automation Funding	\$3,623.30
Net Collections to County of Elk	\$55,414.62
Sheriff Services	\$125.00
Wage Attachment	\$3,292.99
Bank Fees and NSF Checks	<u>\$81.92</u>

TOTAL EXPENDITURES \$82,150.96

BALANCE, December 31, 2020 \$9,651.27

TOTAL EXPENDITURES AND BALANCE \$91,802.23

2020
COUNTY OF ELK
Recorder of Deeds Automation & Technology
Northwest Savings Bank 7409

BALANCE, December 31, 2019		\$44,621.29
REVENUES		
Collections of the Recorder of Deeds	\$10,269.00	
Interest	<u>\$13.96</u>	
TOTAL REVENUES		<u>\$10,282.96</u>
TOTAL REVENUES AND BALANCE		<u>\$54,904.25</u>
EXPENDITURES		
Office Supplies	\$199.99	
Maintenance	\$1,063.20	
Furniture	<u>\$11,252.54</u>	
TOTAL EXPENDITURES		\$12,515.73
BALANCE, December 31, 2020		<u>\$42,388.52</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$54,904.25</u>

2020
COUNTY OF ELK
County Record Improvement
Northwest Savings Bank 3180

BALANCE, December 31, 2019		\$13,928.50
 REVENUES		
Collections	\$7,088.00	
Interest	<u>\$9.64</u>	
TOTAL REVENUES		<u>\$7,097.64</u>
TOTAL REVENUES AND BALANCE		<u>\$21,026.14</u>
 EXPENDITURES		
Contracted Services	\$1,847.30	
Supplies	<u>\$6,689.00</u>	
TOTAL EXPENDITURES		\$8,536.30
BALANCE, December 31, 2020		<u>\$12,489.84</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$21,026.14</u>

2020
COUNTY OF ELK
Recorder of Deeds Record Improvement
Northwest Savings Bank 0030

BALANCE, December 31, 2019		\$17,406.81
REVENUES		
Collections	\$10,632.00	
Interest	<u>\$5.79</u>	
TOTAL REVENUES		<u>\$10,637.79</u>
TOTAL REVENUES AND BALANCE		<u>\$28,044.60</u>
EXPENDITURES		
Supplies Purchased	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u>\$28,044.60</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$28,044.60</u>

2020
COUNTY OF ELK
Recorder of Deeds
Northwest Savings Bank 6524

BALANCE, December 31, 2019		\$70,666.80
REVENUES		
Collections	\$1,143,674.28	
Adjustments	<u>\$31.93</u>	
TOTAL REVENUES		<u>\$1,143,706.21</u>
TOTAL REVENUES AND BALANCE		<u>\$1,214,373.01</u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$540,772.35	
Commonwealth of PA	\$0.00	
PA Dept. of Revenue	\$0.00	
Affordable Housing	\$24,427.00	
Recorder of Deeds Record Improvement Fund	\$7,970.00	
County of Elk Affordable Housing Fund	\$8,739.00	
Recorders Automation & Technology Fund	\$9,477.00	
County of Elk	\$174,043.98	
Bank Service Charge	\$0.00	
Bureau Receipts & Control	\$127,353.16	
Adjustments	<u>\$133.43</u>	
TOTAL EXPENDITURES		\$892,915.92
BALANCE, December 31, 2020		<u>\$321,457.09</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,214,373.01</u>

2020
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

BALANCE, December 31, 2019		\$3,293.75
REVENUES		
Collections	\$53,847.76	
Commonwealth of Pa. Refunds	\$25,626.71	
TOTAL REVENUES		\$79,474.47
TOTAL REVENUES AND BALANCE		\$82,768.22
EXPENDITURES		
Pennsylvania Department of Revenue		
County of Elk General Fund	\$14,556.64	
Register of Wills	\$48,422.49	
Orphans' Court	\$10,414.75	
Adoption Council	\$225.00	
Check Purchase	\$96.18	
TOTAL EXPENDITURES		\$73,715.06
BALANCE, December 31, 2020		\$9,053.16
TOTAL EXPENDITURES AND BALANCE		\$82,768.22

2020
COUNTY OF ELK
Solid Waste Authority Administration Account

Farmers National Bank 1683

BALANCE, December 31, 2019 \$423,112.29

REVENUES

Business Income	\$3,844.80
Drop Off Fees	\$18,188.68
Metal Income	\$7,975.72
Electronics	\$879.00
OCC Processing Fee	\$5,293.32
C.L. Trading	\$28,818.49
Independent Recycling	\$11,810.50
Fox Twp.	\$4,198.70
Grant Reimbursement	\$18,252.79
Host Fees	\$46,308.41
Ledvance	\$21,370.25
Donations/Fees/Misc.	\$29,574.13
Plastics	\$13,250.24
Rent	\$5,500.00
Interest	<u>\$563.13</u>

TOTAL REVENUES \$215,828.16

TOTAL REVENUES AND BALANCE \$638,940.45

EXPENDITURES

County of Elk General Fund	\$36,149.38
Supplies	\$8,221.37
Dues/Fees	\$633.00
Advertising/Legal Notices	\$2,045.14
Repairs and Maintenance	\$11,848.27
Recycling Containers	\$22,572.52
Electronic Surcharge	\$617.45
White Goods & Tires Recycling	\$7,632.56
901-B Grant	\$438.00
901 - Plan Grant	\$21,620.00
902 Grant	\$151,019.03
Directors' Mileage	\$243.80
Bulb & Battery Expense	\$5,942.80
Miscellaneous	\$11,374.57
Mini Grant	\$33,265.13
Fringe Reimb.	\$13,755.83
Subcontracted Employees	\$4,251.17
Utilities	\$15,364.29
Adjustments	<u>\$60.11</u>

TOTAL EXPENDITURES \$347,054.42

BALANCE, December 31, 2020 \$291,886.03

TOTAL EXPENDITURES AND BALANCE \$638,940.45

2020
COUNTY OF ELK
Solid Waste Authority Recycling Building
Farmers National Bank 4921

BALANCE, December 31, 2019	<u>\$24,446.12</u>	
REVENUES		
Safety Grant	<u>\$840.00</u>	
TOTAL REVENUES		<u>\$840.00</u>
TOTAL REVENUES AND BALANCE		<u>\$25,286.12</u>
EXPENDITURES		
Contracted Services	<u>\$1,937.87</u>	
TOTAL EXPENDITURES		\$1,937.87
BALANCE, December 31, 2020		<u>\$23,348.25</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$25,286.12</u>

2020
COUNTY OF ELK
Sheriff Community Programs
Northwest Savings Bank 1199

BALANCE, December 31, 2019		\$1,055.66
REVENUES		
Donations	\$500.00	
Grant	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$500.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,555.66</u>
EXPENDITURES		
Women on Target		
Postage	\$46.20	
Supplies	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$46.20
BALANCE, December 31, 2020		<u>\$1,509.46</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,555.66</u>

2020
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Savings Bank 0102

BALANCE, December 31, 2019		\$405.01
REVENUES		
Firearms License Validation System Fees	\$1,378.00	
TOTAL REVENUES		\$1,378.00
TOTAL REVENUES AND BALANCE		\$1,783.01
EXPENDITURES		
Commonwealth of Pennsylvania	\$1,289.00	
TOTAL EXPENDITURES		\$1,289.00
BALANCE, December 31, 2020		\$494.01
TOTAL EXPENDITURES AND BALANCE		\$1,783.01

2020
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

BALANCE, December 31, 2019		\$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, 2020		\$0.01
TOTAL EXPENDITURES AND BALANCE		\$0.01

2020
COUNTY OF ELK
Sheriff's Office Account
Northwest Savings Bank 6778

BALANCE, December 31, 2019 \$35,787.65

REVENUES

Civil Action	\$33,019.90
License to Carry Concealed	\$31,190.00
License to Sell Firearms	\$399.00
License to Buy & Sell Precious Metals	\$200.00
Office Charges	\$0.00
Miscellaneous	\$0.00
Personal Property	\$22,539.09
Protection from Abuse	\$1,321.20
Real Estate Sales	\$44,547.91
Warrants	\$2,066.12
Interest	\$42.31
Adustments/Transfers	<u>\$422.91</u>

TOTAL REVENUES \$135,748.44

TOTAL REVENUES AND BALANCE \$171,536.09

EXPENDITURES

Civil Action	\$25,901.90
License to Carry Concealed	\$26,267.00
License to Sell Precious Metals	\$200.00
License to Sell Firearms	\$342.00
Personal Property	\$21,884.66
Protection from Abuse (PFA)	\$905.20
Real Estate Sale	\$58,773.41
Warrants	\$2,411.62
Writ of Transportation	\$0.00
Mileage/Postage/Meals	\$0.00
Miscellaneous	\$125.00
Adjustments/Transfers	<u>\$9,103.00</u>

TOTAL EXPENDITURES \$145,913.79

BALANCE, December 31, 2020 \$25,622.30

TOTAL EXPENDITURES AND BALANCE \$171,536.09

2020
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account (DSTA)
Northwest Savings Bank 1447

BALANCE, December 31, 2019		\$3,253.90
REVENUES		
Deposits from Sheriff's Office Account	\$7,600.00	
Interest	<u>\$0.79</u>	
TOTAL REVENUES		<u>\$7,600.79</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$10,854.69</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$8,730.00</u>	
TOTAL EXPENDITURES		\$8,730.00
BALANCE, December 31, 2020		<u>\$2,124.69</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$10,854.69</u>

2020
COUNTY OF ELK
Sheriff's Surcharge Account (PFA)
Northwest Savings Bank 1132

BALANCE, December 31, 2019		\$1,560.22
REVENUES		
Revenue	\$125.00	
Interest	<u> \$0.12</u>	
TOTAL REVENUES		<u> \$125.12</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u> \$1,685.34</u>
EXPENDITURES		
Miscellaneous Expenditures	<u> \$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2020		<u> \$1,685.34</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u> \$1,685.34</u>

2020
COUNTY OF ELK
Tax Claim Bureau Fund
CNB 8844

BALANCE, December 31, 2019 \$608,310.51

REVENUES

Taxes Collected	\$2,823,438.11
Miscellaneous	\$89,391.00
Interest	\$1,931.10
Voids & Adjustments	\$0.00

TOTAL REVENUES \$2,914,760.21

TOTAL REVENUES AND BALANCE \$3,523,070.72

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$1,359,089.17
Debt Fund	\$336.68
Boroughs	\$124,693.85
City of St. Marys	\$137,365.58
Townships	\$71,663.21
School Districts	\$917,646.16
Deed Fees (Bills of Sale)	\$360.00
Repository Receipts	\$3,081.07
Upset Sale	\$21,667.41
Prothonotary	\$270.50
Register & Recorder	\$31,115.80
Miscellaneous	\$550.89
Voids & Adjustments	<u>\$8,205.67</u>

TOTAL EXPENDITURES \$2,676,045.99

BALANCE, December 31, 2020 \$847,024.73

TOTAL EXPENDITURES AND BALANCE \$3,523,070.72

2020
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2020

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2020	\$163,564.77	\$683.10	\$7,941.05
		2019	\$162,208.72	\$7,901.21	\$708.60
CITY OF ST. MARYS	Bloam, Charles	2020	\$3,179,966.18	\$40,183.60	\$154,877.13
		2019	\$3,143,924.18	\$153,121.73	\$38,904.30
FOX TOWNSHIP	Pritt, Jill	2020	\$964,565.16	\$11,279.30	\$46,978.90
		2019	\$906,871.74	\$44,168.96	\$10,002.80
HIGHLAND TOWNSHIP	Raught, Debra	2020	\$119,346.80	\$964.65	\$5,805.06
		2019	\$112,039.59	\$5,457.35	\$990.30
HORTON TOWNSHIP	Woodward, Emma	2020	\$278,332.75	\$3,547.00	\$13,556.49
		2019	\$273,738.39	\$13,332.81	\$3,494.20
JAY TOWNSHIP	Allegretto, James	2020	\$409,701.93	\$4,618.90	\$19,955.35
		2019	\$394,042.90	\$19,192.09	\$4,402.20
JOHNSONBURG BOROUGH	Destephano, Trina	2020	\$402,583.35	\$5,761.00	\$19,607.87
		2019	\$394,329.41	\$19,205.99	\$4,762.50
JONES TOWNSHIP	Haight, Joseph	2020	\$187,973.90	\$2,545.00	\$9,155.55
		2019	\$424,748.00	\$20,687.70	\$4,106.00
MILLSTONE TOWNSHIP	Clark, Gale	2020	\$68,401.87	\$251.50	\$3,334.01
		2019	\$65,076.65	\$3,121.02	\$324.51
RIDGWAY BOROUGH	Connacher, Robert	2020	\$3,334.01	\$9,369.80	\$33,751.30
		2019	\$679,225.24	\$33,025.49	\$7,520.10
RIDGWAY TOWNSHIP	Clark, Gale	2020	\$672,097.57	\$7,414.90	\$32,734.06
		2019	\$656,699.22	\$31,983.96	\$6,806.80
SPRING CREEK TOWNSHIP	Olson, Curtis	2020	\$93,662.65	\$746.68	\$4,390.45
		2019	\$94,321.08	\$4,594.50	\$543.50
TOTAL TAXES COLLECTED			\$13,850,756.06	\$443,158.24	\$434,653.03

**2020
COUNTY OF ELK
Tax Collectors' Account
County Taxes Outstanding at Year End**

Taxing District	Tax Collector	Year	General Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2020	\$12,349.79	\$140.00
CITY OF SAINT MARYS	Bloam, Charles	2020	\$197,339.38	\$3,200.00
FOX TOWNSHIP	Pritt, Jill	2020	\$61,789.38	\$2,280.00
HIGHLAND TOWNSHIP	Raught, Debra	2020	\$17,280.45	\$205.00
HORTON TOWNSHIP	Woodward, Emma	2020	\$25,575.42	\$520.00
JAY TOWNSHIP	Allegretto, James	2020	\$447,265.72	\$1,380.00
JOHNSONBURG BOROUGH	Destephano, Trina	2020	\$62,212.29	\$4,715.00
JONES TOWNSHIP	Haight, Joseph	2020	\$36,410.93	\$775.00
MILLSTONE TOWNSHIP	Clark, Gale	2020	\$3,791.55	\$25.00
RIDGWAY BOROUGH	Connacher, Robert	2020	\$78,804.22	\$4,405.00
RIDGWAY TOWNSHIP	Clark, Gale	2020	\$59,305.35	\$1,075.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2020	\$7,566.03	\$220.00
TOTAL TAXES OUTSTANDING			\$1,009,690.51	\$18,940.00

**2020
COUNTY OF ELK
Tax Collectors Summary**

Taxes Collected

Real Estate

Current	\$7,234,435.83	
Tax Claim Bureau	\$2,914,760.21	

\$10,149,196.04

Debt

Current	352,087.22	
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TOTAL DEBT COLLECTED

352,087.22

Per Capita

Current	\$87,365.43	
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TOTAL PER CAPITA COLLECTED

\$87,365.43

TOTAL TAXES COLLECTED IN 2020

\$10,588,648.69

Taxes Outstanding

Real Estate	\$628,470.43	
Debt	\$15,820.00	
Per Capita	\$11,040.98	

TOTAL TAXES OUTSTANDING AT END OF 2020

\$655,331.41

2020
COUNTY OF ELK
Hotel Tax
Northwest Savings Bank 3644

BALANCE, December 31, 2019		\$9,518.34
 REVENUES		
2019 2nd Quarter	\$491.00	
2019 3rd Quarter	\$48.74	
2019 4th Quarter	\$62,911.56	
2020 1st Quarter	\$35,096.13	
2020 2nd Quarter	\$32,813.23	
2020 3rd Quarter	\$78,176.91	
2020 4th Quarter	\$9,389.11	
Late Fees	\$100.00	
 TOTAL REVENUES		 \$219,026.68
 TOTAL REVENUES AND BALANCE		 \$228,545.02
 EXPENDITURES		
Check Purchase	\$91.75	
County of Elk-General Fund	\$8,967.72	
Great Outdoors Visitors Bureau	\$209,978.19	
 TOTAL EXPENDITURES		 \$219,037.66
 BALANCE, December 31, 2020		 \$9,507.36
 TOTAL EXPENDITURES AND BALANCE		 \$228,545.02

2020
COUNTY OF ELK
Treasurer--Agent for Licenses
CNB 3867

BALANCE, December 31, 2019		\$7,964.60
 REVENUES		
Dog Licenses	\$31,835.90	
Small Game of Chance Licenses	\$11,000.00	
Bingo Licenses	\$2,015.00	
Sporting Pistol Permits	\$70.00	
Boat Registration, Temporary Tags	\$762.50	
Hunting License Sales	\$89,412.30	
Fishing License Sales	\$6,216.60	
Misc./Adjustments	<u>\$209.01</u>	
 TOTAL REVENUES		 <u>\$141,521.31</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$149,485.91</u></u>
 EXPENDITURES		
Paid to Elk County	-	
Dog Licenses	\$5,495.00	
Small Game of Chance Licenses	\$10,900.00	
Bingo Licenses	\$1,915.00	
Sporting Pistol Permits	\$70.00	
Boat Registration & Launch	\$66.00	
Hunting License	\$10,257.00	
Fishing License	\$252.00	
Misc.	\$948.01	
		\$29,903.01
State Expenditures		
Department of Agriculture	\$27,641.00	
Fish and Boat Commission	\$814.50	
Fishing License	\$4,443.00	
Hunting License	\$79,577.60	
Misc./Adjustments	<u>\$0.00</u>	
 STATE EXPENDITURES		 \$112,476.10
 TOTAL EXPENDITURES		 <u>\$142,379.11</u>
 BALANCE, December 31, 2020		 \$7,106.80
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$149,485.91</u></u>

2020
COUNTY OF ELK
Domestic Relations Incentive Account
 CNB Bank 7124

BALANCE, December 31, 2019		\$302,258.45
REVENUES		
State Treasurer IV-D Instate	\$57,205.81	
Title XIX Medical Incentive	\$2,524.00	
Interest Earned	\$687.02	
TOTAL REVENUES		\$60,416.83
TOTAL REVENUES AND BALANCE		\$362,675.28
EXPENDITURES		
Contracted Services	\$8,320.00	
Medical Incentives	\$2,524.00	
TOTAL EXPENDITURES		\$10,844.00
BALANCE, December 31, 2020		\$351,831.28
TOTAL EXPENDITURES AND BALANCE		\$362,675.28

2020
COUNTY OF ELK
Domestic Relations IV-D

CNB Bank 7236

BALANCE, December 31, 2019		\$588,213.67
REVENUES		
County of Elk Share	\$160,263.00	
Fees		
Costs and Filing Fees	\$2,517.22	
Genetic Test Fees	\$405.79	
JCP Computer Fees	\$260.85	
Medical Incentives	\$2,524.00	
Miscellaneous Credits	\$199.66	
State Treasurer IV-D Reimbursement	\$289,613.00	
Interest	<u>\$1,241.30</u>	
TOTAL REVENUES		<u>\$457,024.82</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,045,238.49</u></u>
EXPENDITURES		
Fringe Benefits	\$98,447.05	
Genetic Test Fees	\$761.10	
Indirect Costs	32402.04	
Information Technology	\$4,790.00	
Judicial Computer	\$260.85	
Office Cellphone	\$1,099.64	
Office Phone	\$2,882.00	
Office Supplies	\$4,000.28	
Other Expense	\$10.98	
OVERHEAD		
Furniture, Fixtures, Expendables	\$540.72	
Postage & Freight	\$8,051.40	
Repair & Maintenance	\$3,420.64	
OVERHEAD - BUILDING		
Building Insurance	\$4,448.58	
Storage Rental	\$1,360.92	
Utilities	\$2,794.88	
Equipment Repair & Maintenance	\$8,768.28	
Salaries and Wages	\$264,448.22	
Sheriff Costs	\$2,472.50	
Staff Development	\$200.00	
Staff Travel	<u>\$14.00</u>	
TOTAL EXPENDITURES		\$441,174.08
BALANCE, December 31, 2020		<u>\$604,064.41</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,045,238.49</u></u>

Note: As of December 31, 2020, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$65,023.65
This is not included in the Domestic Relations IV-D Account's operating office balance.

2020
COUNTY OF ELK
Domestic Relations Child Support
CNB Bank 9419

BALANCE, December 31, 2019		\$7,260.47
 REVENUES		
Cash, Check, and Money Orders	\$57,765.98	
Escrow	\$3,916.30	
N-Court	\$76,999.04	
Out-of-County Support	\$630.00	
TOTAL REVENUES		\$139,311.32
TOTAL REVENUES AND BALANCE		\$146,571.79
 EXPENDITURES		
Escrow	\$8,480.70	
Miscellaneous Costs and Refunds	\$454.00	
Out-of-County Support	\$630.00	
Pa. SCDU	\$133,610.02	
TOTAL EXPENDITURES		\$143,174.72
BALANCE, December 31, 2020		\$3,397.07
TOTAL EXPENDITURES AND BALANCE		\$146,571.79

2020
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
Northwest Savings Bank 9543

BALANCE, December 31, 2019		\$13,295.58
REVENUES		
Collections	\$347,920.74	
Voided Checks	\$32.50	
TOTAL REVENUES		\$347,953.24
TOTAL REVENUES AND BALANCE		\$361,248.82
EXPENDITURES		
Pennsylvania Department of Revenue	\$246,333.06	
County of Elk	\$37,638.70	
Municipalities	\$22,956.68	
School Districts	\$520.02	
Restitution	\$3,645.23	
Collateral/Refund	\$31,674.85	
Server Cost	\$5,157.76	
Bail	\$0.00	
Appeals	\$0.00	
Clerk of Courts	\$0.00	
TOTAL EXPENDITURES		\$347,926.30
BALANCE, December 31, 2020		\$13,322.52
TOTAL EXPENDITURES AND BALANCE		\$361,248.82

2020
COUNTY OF ELK
District Court 59-3-03
District Justice Mark S. Jacob
CNB 3741

BALANCE, December 31, 2019		\$16,155.68
 REVENUES		
Collections	\$342,889.20	
Voided Checks	\$275.00	
TOTAL REVENUES		\$343,164.20
TOTAL REVENUES AND BALANCE		\$359,319.88
 EXPENDITURES		
Pa Department of Revenue	\$184,226.88	
County of Elk	\$32,804.04	
Municipalities	\$63,953.82	
School Districts	\$3,289.19	
Restitution	\$3,008.50	
Server Fees	\$3,099.50	
Refunds	\$42,956.80	
Clerk of Courts	\$17,572.00	
TOTAL EXPENDITURES		\$350,910.73
BALANCE, December 31, 2020		\$8,409.15
TOTAL EXPENDITURES AND BALANCE		\$359,319.88

2020
COUNTY OF ELK
Probation Booking Fee
Northwest Savings Bank #0810

Opening Balance- November 6, 2020		\$9,389.01
REVENUES		
Booking Fees	<u>\$2,771.56</u>	
TOTAL REVENUES		<u>\$2,771.56</u>
TOTAL REVENUES AND BALANCE		<u>\$12,160.57</u>
EXPENDITURES		
City of St Marys	\$8,919.56	
County of Elk	<u>\$369.45</u>	
TOTAL EXPENDITURES		\$9,289.01
Balance, December 31, 2020		<u>\$2,871.56</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$12,160.57</u>

2020
PROBATION
Electronic Monitoring

CNB 0747

BALANCE, December 31, 2019		\$906.43
REVENUES		
Elk County Probation Monitoring Fees	<u>\$888.25</u>	
TOTAL REVENUES		<u>\$888.25</u>
TOTAL REVENUES AND BALANCE		<u>\$1,794.68</u>
EXPENDITURES		
Costs and Monitoring Fees	<u>\$223.00</u>	
TOTAL EXPENDITURES		\$223.00
BALANCE, December 31, 2020		<u>\$1,571.68</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,794.68</u>

2020
PROBATION
Juvenile Probation

CNB 1344

BALANCE, December 31, 2019		\$5,153.23
REVENUES		
Collections from Clients	<u>\$60.00</u>	
TOTAL REVENUES		<u>\$60.00</u>
TOTAL REVENUES AND BALANCE		<u>\$5,213.23</u>
EXPENDITURES		
Expenses	<u>\$635.07</u>	
TOTAL EXPENDITURES		\$635.07
BALANCE, December 31, 2020		<u>\$4,578.16</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$5,213.23</u>

2020
PROBATION
Juvenile Restitution

CNB 9824

BALANCE, December 31, 2019		\$12,388.23
REVENUES		
Collections from Clients	<u>\$552.25</u>	
TOTAL REVENUES		<u>\$552.25</u>
TOTAL REVENUES AND BALANCE		<u>\$12,940.48</u>
EXPENDITURES		
Restitution Payments	<u>\$40.00</u>	
TOTAL EXPENDITURES		\$40.00
BALANCE, December 31, 2020		<u>\$12,900.48</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$12,940.48</u>

2020
COUNTY OF ELK
Probation and Parole Office Account

CNE 9816

BALANCE, December 31, 2019		\$265,767.21
REVENUES		
Yearly Receipts from Clients	\$671,906.52	
Bank Adjustment	\$140.00	
TOTAL REVENUES	<u>\$672,046.52</u>	
TOTAL REVENUES AND BALANCE		<u>\$937,813.73</u>
EXPENDITURES		
Restitution	\$93,815.45	
Act 198 Substance Abuse	\$9,963.23	
Elk County Prothonotary Automation	\$33,199.78	
Elk County Prothonotary	\$9,030.07	
Elk County Sheriff	\$345.62	
Elk County	\$168,563.94	
Elk County Treasurer Act 35 Supervision Fee	\$55,416.06	
Miscellaneous Fines and Municipal Fines	\$13,643.23	
PA State Costs, Fines & Judgments	\$192,574.65	
Refunds	\$216,665.14	
Juvenile Restitution Fund	\$512.25	
Electronic Monitoring	\$888.25	
Electronic Resources Associates	\$409.50	
Vigilnet	\$1,167.25	
Elk County Booking Center Fee Fund	\$1,247.08	
Bank Fees	<u>\$336.06</u>	
TOTAL EXPENDITURES		\$797,777.56
BALANCE, December 31, 2020		<u>\$140,036.17</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$937,813.73</u>

2020
COUNTY OF ELK
Supervision Fee
Northwest Savings Bank 4081

BALANCE, December 31, 2019		\$13,693.19
REVENUES		
Act 35 Fees	\$55,416.06	
Reimbursement from Cameron County	\$3,720.01	
Interest	\$7.49	
TOTAL REVENUES		\$59,143.56
TOTAL REVENUES AND BALANCE		\$72,836.75
EXPENDITURES		
County of Elk-90% Reimbursement	\$34,774.90	
Law Enforcement Equipment and Supplies (for Elk County)	\$2,762.37	
Law Enforcement Equipment and Supplies (for Cameron County)	\$3,720.01	
Medical	\$1,197.83	
Monthly Lease and Equipment	\$1,735.99	
Monthly Subscriptions	\$4,600.00	
Office Equipment	\$117.52	
Office Maintenance and Repair	\$6,034.43	
TOTAL EXPENDITURES		\$54,943.05
BALANCE, December 31, 2020		\$17,893.70
TOTAL EXPENDITURES AND BALANCE		\$72,836.75

2020
COUNTY OF ELK
Substance Abuse Education
CNB Bank 0242

BALANCE, December 31, 2019		\$126,395.74
REVENUES		
Collection of Fees-Act 198	\$9,963.23	
Transfer Act 198 Monies from General Fund	<u>\$400.08</u>	
TOTAL REVENUES		<u>\$10,363.31</u>
TOTAL REVENUES AND BALANCE		<u>\$136,759.05</u>
EXPENDITURES		
CRN Evaluations	\$450.00	
Electronic Monitoring	<u>\$69.00</u>	
TOTAL EXPENDITURES		\$519.00
BALANCE, December 31, 2020		<u>\$136,240.05</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$136,759.05</u>

2020 COUNTY OF ELK Auditors' Comments & Findings

As was the case last year, this has been another challenging year for the auditors having to deal with the trials and tribulations of working under the Covid-19 Pandemic Guidelines. We know that the Pandemic has placed a great deal of stress on the usual and routine activities of each office. That in turn added lots of stress for us to complete our audit on time as our Settlement Book comes out every year by the first week in June. This having been said, it would be greatly appreciated in the future that when we are requesting information needed for our Booklet, that each office comply as soon as you can so as to assure that we have all the information that we need to fulfill our obligations.

Some of the areas of concern are:

- A need for better recordkeeping and transparency on special grant and project funds.
- Caution should be taken when using funds from accounts with special rules and regulations that are tied to the funds.
- A more detailed recordkeeping for agreements made with departments for funds borrowed or for funds that fall outside of the yearly budget for a department.
- Cooperation at times when more records are requested than are normally produced for the yearly audit. One of the roles of the County Auditors is to make sure that everything has been verified and followed to avoid any problems in the future with other governing agencies.

Once again we have made some pretty extensive changes to our Booklet. Please do not hesitate to bring to our attention if you feel that something has been categorized incorrectly. Our goal in changing the format was to make it more easily readable. We consider many things when we do these changes and are always trying to keep up with the ever-changing environment of the County.

As we conducted our audit of the 2020 year, we were mostly satisfied with the quality of the records that were encountered although on more than one occasion in different offices there have been records missing that should have been discovered as missing during a monthly reconciliation. Our findings and

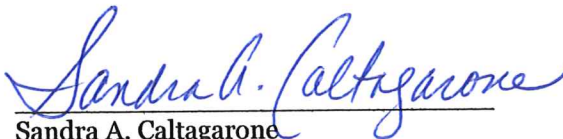
recommendations have been communicated either orally or in writing on an individual departmental basis. We were pleased to find that most recommendations were indeed changed in the prior year and have been a positive change for the conducting of the audit this year. Please remember to account for every document that is required as a receipt in your recordkeeping.

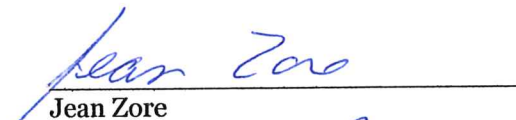
Looking forward to next year, we will continue to scan documents so that there will not be a need to request past records in order to do the proper research that is sometimes needed. If at all possible, less is more when it comes to staples. We do scan all documents and spend quite a bit of time taking out staples. Any help in that regard would be appreciated.


In 2020, as a result of fraud by a recipient with a check, Children and Youth was forced to open a new checking account for their office. The prior checking account for the General Ledger, which had also sustained an act of fraud by a recipient in 2019, remains open with an appropriate amount to cover all remaining outstanding checks. The Booking Fee Fund for Probation and Parole was opened in 2020, and Weapons of Mass Destruction was closed in 2020. A County of Elk Money Market Fund was opened and closed in 2020.

We look forward to a continued team effort working with all departments in the 2021 audit. As Thomas Paine said, "It is not in numbers but in unity that our great strength lies."

Sincerely,


Sandra A. Caltagarone


Jean Zore


Siobhan Voss

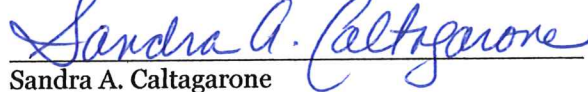
COMMONWEALTH OF PENNSYLVANIA

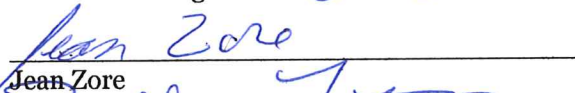
COUNTY OF ELK

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, 2020.

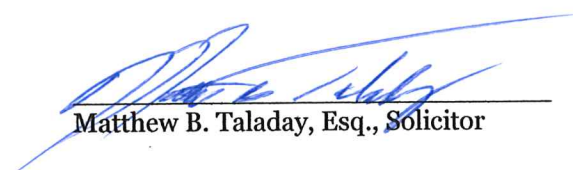
In testimony whereof, we have hereunto set our hands and seal this 1st. day of June 2021.

THE BOARD OF ELK COUNTY AUDITORS


Sandra A. Caltagarone


Jean Zore


Siobhan Voss


Matthew B. Taladay, Esq., Solicitor