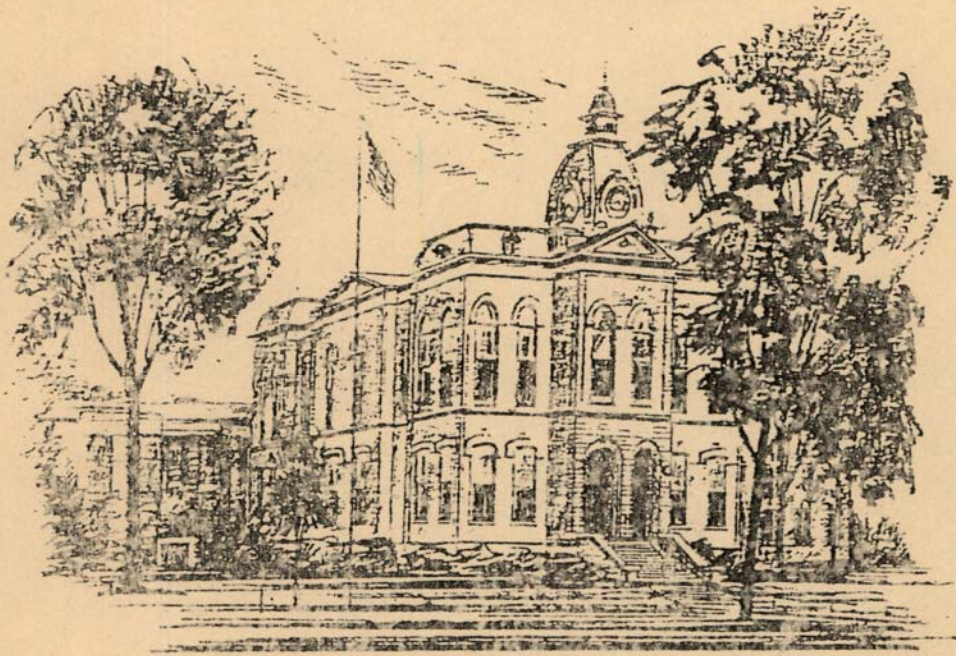


2013
COUNTY OF ELK



AUDITORS'
SETTLEMENT

2013 Table of Contents

GENERAL AND RELATED FUNDS AND REPORTS	
General Fund Beginning Balance Sheet	1
General Fund Report	2-17
General Fund Ending Balance Sheet	18
General Fund Summary	19
Payroll Fund	20
Employees' Payroll Deductions Report	21
Employees' Retirement Fund	22
DEBT RELATED FUNDS AND REPORTS	
2010 Series B Recovery Zone Economic Development Bond	23
2010 Series A Recovery Zone Economic Development Bond	24
General Obligation Bond Series 2003	25
2010 Series A General Obligation Bond	26
2010 Series B Recovery Zone Bonds	27
CAPITAL PROJECT FUNDS AND REPORTS	
Courthouse Construction Fund	28
SPECIAL REVENUE FUNDS AND REPORTS	
Affordable Housing Fund	29
Grants	30-33
Community Development Block Grants Multi-Fund Account	
Communities That Care	34
Elk County Election Fund	35
Family Service System Reform	36
Federal Social Services	37
Human Services	38
Multiple Housing Access	39
Transportation	40
Children and Youth Special Account	41
County Record Improvement Fund	42
Domestic Relations IV-D Account	43
DUI/Corrections Account	44
DUI/Drug & Alcohol Account	45
Substance Abuse Account	46
Emergency 911 Account	47
Emergency 911 Wireless Account	48
Northern Tier Regional Telecommunications Project	49
Hazardous Material Response Account	50
Technical Rescue	51
Hotel Tax Fund	52
Housing Rehabilitation Program	53
Liquid Fuel Tax Fund	54
Liquid Fuel Act 44	55
National Forest Fund	
National Forest Fund—2012 Allotment	56
National Forest Fund Distribution Report	57
National Forest Fund Title III Project	58
Clarion River/Allegheny National Forest	59
County of Elk Conservation & Natural Resources Grant Fund	60
Storm Water	61
West Creek Learning Center	61A
P.O.S.T.S. Program	62
Solid Waste Authority Administration	63
Supervision Fee Fund	64
Weapons of Mass Destruction Fund	65
Work Release Account	66

(Continued)

2013 Table of Contents

ROW OFFICE FUNDS

District Courts	
District Justice George King	67
District Justice Mark Jacob	68
Prothonotary Account	69
Prothonotary Automation Fund	70
Prothonotary Escrow Account	71
Recorder of Deeds	72
Recorder of Deeds Record Improvement Fund	73
Recorders Automation & Technology	74
Register of Wills and Clerk of the Orphans Court	75
Sheriff's Office Account	76
Sheriff's License to Carry Modernization Escrow Account	76A
Sheriff's Firearms License Validation System Escrow Account	76B
Sheriff's Special Surcharge Escrow Account (DSTA)	77
Sheriff's Surcharge Account	77A
Treasurer-Agent for Licenses	78

OTHER FUNDS

Adoption Counseling Fee Account	79
Cooperative Extension Service	80
Dirt and Gravel Road Program	81
Prisoners' Incentive Account	82
Probation and Parole Department	83
Probation and Parole Juvenile Restitution	83A
Probation and Parole Juvenile Probation	83B
Soil and Water Conservation	84

TAX RELATED FUNDS AND REPORTS

Tax Statement	85-86
Tax Collectors' Accounts	
County Taxes Collected in 2013	87
County Taxes Outstanding at Year End	88-89
Tax Collectors' Summary	90
Tax Claim Bureau Fund	91

CONTINGENT LIABILITIES AND REPORTS

Elk County Industrial Development Authority's Bond Issue-Series of 2010	92
Amortization Schedule Series of 2010	93
Repayment History Series of 2010	94

MISCELLANEOUS AUDIT

Assessment Office	95
Growing Greener Projects	96
County Wide Zoning	97
Gas Tax Force Fund	98
Gas Well Impact Fee	99

AUDITORS STATEMENT

Comments and Concerns	100
Auditors Findings	101

2013

**COUNTY OF ELK
Elected Officials**

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

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

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

PROTHONOTARY AND CLERK OF COURTS
Susanne Straub Schneider

SHERIFF
Jeffrey Krieg

TREASURER
Peggy B. Schneider

DISTRICT ATTORNEY
Bradley J. Kraus

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

COUNTY CORONER
Michelle Muccio

JURY COMMISSIONERS
Joseph J. Olson
James A. McCloskey

DISTRICT JUSTICES
Mark S. Jacob
George A. King

COMMONWEALTH OF PENNSYLVANIA

COUNTY OF ELK

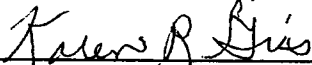
SS

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 Annex on the first Monday of January, this being the sixth day of January A.D., 2014, do hereby certify that the foregoing report has been prepared from the original books, papers and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge and belief for the year ended December 31, 2013.

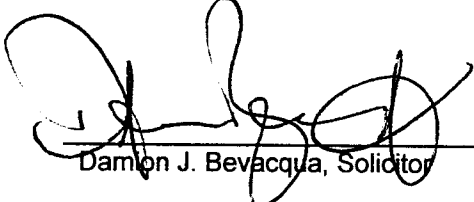
In testimony whereof, we have here unto set our hands and seal this 17th day of June 2014.

THE BOARD OF ELK COUNTY AUDITORS

 (SEAL)
Elizabeth A. Mader, Chairperson

 (SEAL)
Karen R. Gies

 (SEAL)
Jerry W. Goetz


Damon J. Bevacqua, Solicitor

2013

COUNTY OF ELK

General Fund

Beginning Balance Sheet

ASSETS

Cash and Investments

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

Other Assets

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

TOTAL ASSETS

\$2,086,274.76

LIABILITIES

Current Liabilities

Accounts Payable	<u>717,491.63</u>	717,491.63
------------------	-------------------	------------

TOTAL LIABILITIES

\$717,491.63

UNRESERVED FUND BALANCE, December 31, 2013

\$1,368,783.13

2013 COUNTY OF ELK General Fund Revenues

COUNTY NATIONAL BANK Cash Management Checking 2279347

BALANCE, December 31, 2012

1,368,783.13

REVENUES

TAXES

Real Estate			
311000	Current	\$6,290,561.43	
311100	Previous	9,314.98	
311200	Prior	0.00	6,299,876.41
Per Capita			
312000	Current	\$89,644.60	
312100	Previous	5,160.50	
312200	Prior	346.50	95,151.60
Tax Claim			
313000	Delinquent Real Estate	\$849,585.19	849,585.19

TOTAL TAXES

\$7,244,613.20

INTERGOVERNMENTAL REVENUES

331500	Federal Payments in Lieu of Taxes		
5200	Federal Payments in Lieu of Taxes	\$0.00	\$0.00
332200	State Operating Grants		
05401	Pa. Department of Agriculture	2,910.33	
05402	Probation and Parole	104,032.23	
05404	Admin. and Operation of Courts	62,590.31	
05406	Pa. Emergency Mgt. Agency	47,226.00	
05411	Intermediate Punishment Grant	-	
05421	Victims Juvenile Off Hours Program	55,406.90	
05428	SSN Act Public Law 106-170	2,600.00	
05429	Grant -Juv Enhancement Account AB	4,137.25	
05430	State Reimbursement of District Attorney	109,551.65	
05516	Grants	19,177.98	
05517	Vital Statistics Improvement	2,679.59	
06355	Reimbursement of Exp./Prior Yrs.	-	410,312.24

**2013
COUNTY OF ELK
General Fund
Revenues (Continued)**

REVENUES (Continued from Page 2)

INTERGOVERNMENTAL REVENUES (Continued)

332400	State Entitlements		
	05301 State Equalization Tax	31.20	31.20
332500	State Payments in Lieu of Taxes		
	5302 DEP/State and National Forest	74,688.00	
	05303 State Game Lands	191,633.45	
	05305 Public Utility Realty Tax	<u>9,576.24</u>	275,897.69

TOTAL INTERGOVERNMENTAL REVENUES

\$686,241.13

CHARGES FOR SERVICES

340000	General Government--All Others		
	05599 Hotel Tax Admin Costs	\$2,975.48	
	05600 Treasurer's Office	24,782.19	
	05602 Election/Lables & Tape	0.00	
	05603 Voter Registration by Mail/Reimb.	0.00	
	05604 Elections-- Military Ballots	3.60	
	05605 Election Filing Fees	585.00	
	05606 Street Listings	0.00	
	05610 Register and Recorder	172,264.92	
	05612 Notary Fees	0.00	
	05670 Tax Claim Costs/Deeds/Posting	37,970.40	
	05675 Tax Claim Personal Services	0.00	
	05680 Tax Claim 5% Commission	0.00	
	05685 Tax Claim Sheriff Service	-	
	05689 Assessment Off(GIS Netwk Info)	-	
	05690 Assessment Office--Maps, etc.	11,025.88	
	05691 Reimb--Assessment Tax Rolls	0.00	
	05694 Assessment-Platt Books	408.95	
	05710 Reimburse CDBG Coordinator	12,000.00	
	05711 Reimbursement--Recycling Coordinator Admin Fees	17,841.51	
	05712 CDBG/Admin Fees	61,781.74	
	05713 CED-Planning Reimbursement	0.00	
	05730 Reimbursement--Summer PHEAA	19,174.55	
	05762 Affordable Housing Administrative Fee	0.00	
	05764 Reimbursement--Team PA Contract	8,192.07	
	05766 Housing Rehab-Administrative Fees	0.00	
	05769 Econ Housing/OHS Consulting	449.50	
	05775 Planning Orthophotos	42.00	
	05776 Planning Subdivision Reimbursement	1,335.00	
	05777 Cremation	2,715.00	
	05778 Reimburse Records Storage Coordinator	16,142.05	
	05780 Assessment	<u>82,400.00</u>	472,089.84
342000	General Government--Judicial		
	06000 Prothonotary Office	\$68,711.85	
	06001 Sheriff	80,136.78	
	06020 District Justice--King	36,283.72	
	06030 District Justice--Jacob	41,925.10	
	06080 Probation and Parole	185,263.73	
	06081 IPP Costs	0.00	
	06082 Forensic IPP Program Pyt	77,777.24	
	06090 Out of County Housing	64,800.00	
	06190 Cameron County Reimb/IPP Exp.	22,902.88	
	06195 Judge Imposed Fines	<u>1,500.00</u>	579,301.30
344000	Public Safety		
	00060 Salary Reimbursement 911 Dispatchers	\$258,506.68	
	06110 Emergency Mgmt. & Comm	0.00	
	06295 Contributions/Donations	<u>0.00</u>	258,506.68

TOTAL CHARGES FOR SERVICES

\$1,309,897.82

2013
COUNTY OF ELK
General Fund
Revenues (Continued)

REVENUES (Continued)

MISCELLANEOUS REVENUES

361000	Interest Earned		
	06170 General Fund--Checking	\$8,266.10	
	06171 Tax Claim Bureau	23,190.77	
	06175 Interest/Inv Mgmt	<u>0.00</u>	31,456.87
367000	Contributions & Donations-Private		
	6290 Sundries	\$0.00	
	6295 Contributions/Donations	835.00	
	TOTAL CONTRIBUTIONS - PRIVATE		835.00
362000	Rents and Royalties		
	06180 BFI Landfill--Superior Waste	<u>\$265,789.45</u>	265,789.45
369000	Other Miscellaneous Revenues		
	06230 County Refunds	0.00	
	06270 PMA Insurance Reimbursement	\$0.00	
	06275 Insurance Embezzlement Claim	\$0.00	
	06280 Property Insurance Reimbursement	1,735.00	
	06290 Sundries	1,176.70	
	06335 Court Settlement	0.00	
	06355 Reimb. Of Exp./Prior Years	0.00	
	06356 Reimb of Exp/Current Yr	0.00	
	06374 PCORP Dividends	41,075.00	
	06375 Reimbursement-Trustee Fees	0.00	
	54022 Blackfly Suppression Program	0.00	
	54029 West Nile Virus Program	<u>10,000.00</u>	<u>53,986.70</u>
	TOTAL MISCELLANEOUS REVENUES		\$352,068.02

OTHER FINANCING SOURCES

391000	6310 Sale of Co. Supplies/Equipment	\$101.30	
	TOTAL PROCEEDS OF GEN FXD ASSETS		101.30
392000	Interfund Operating Transfers		
	06320 Dro Costs Reimbursed	\$797.59	
	06340 C&Y Costs Reimbursed	66,113.28	
	06350 Reimb Supervision Fee	34,847.81	
	06369 Reimbursement Conservation District	95,307.32	
	06380 Transfer from or to other funds	0.00	
	41015 Misc-Transfer of County Funds	<u>0.00</u>	197,066.00
	TOTAL OTHER FINANCING SOURCES		\$197,167.30
	TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$9,789,987.47</u>
	TOTAL REVENUES AND BALANCE		<u><u>\$11,158,770.60</u></u>

**2013
COUNTY OF ELK
General Fund
Expenditures**

EXPENDITURES

GENERAL GOVERNMENT

401001	Commissioners		
10001	Salaries	\$156,338.52	
10002	Personal Services	39,000.54	
20000	Supplies	1,684.61	
30000	Other Services	3,101.30	
32000	Contracted Services	39,800.00	
34000	Communications	6,737.02	
36000	Transportation	4,809.11	
40000	Union Representation	20.00	
41000	Miscellaneous	9,711.00	
			\$261,202.10
401101	Chief Clerk		
10001	Salaries	\$38,940.98	
10002	Personal Services	5,662.71	
20002	Supplies	6.88	
30000	Other Services & Charges	2,527.48	
34000	Communications	180.70	
36000	Transportation	696.61	
41000	Miscellaneous	425.00	
			\$48,440.36
401201	Registration		
10001	Salaries	\$40,613.56	
10002	Personal Services	6,862.55	
20000	Supplies	2,954.10	
34000	Communications	6,404.70	
36000	Transportation	870.06	
40009	Union Representation	220.00	
41000	Miscellaneous	240.00	
70022	Misc/Posts-Pre Emp Physicals	0.00	
			\$58,164.97
401202	Elections		
20000	Supplies	\$24,609.43	
20005	Purchase of Equipment	709.92	
31000	Professional Services	32,461.12	
32000	Contracted Services	26,694.10	
34000	Communications	10,382.55	
38000	Occupancy	2,265.00	
			\$97,122.12
401302	County Network		
20002	Supplies/Office	\$0.00	
20005	Purchase of Equipment	2,518.38	
32000	Contracted Services	26,778.08	
34000	Communications	36.37	
			\$29,332.83

\$494,262.38

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401303	Auditors		
10001	Salaries	\$42,530.34	
10002	Personal Services	4,420.64	
20000	Supplies	76.77	
31000	Professional Services	1,000.00	
34000	Communications	1,326.81	
36000	Transportation	4,595.44	
41000	Miscellaneous	530.00	\$54,480.00
401306	Assessment		
10001	Salaries	\$183,697.72	
10002	Personal Services	67,783.40	
20000	Supplies	3,166.44	
20005	Purchase of Equipment	1,781.13	
31000	Professional Services	600.00	
32000	Contracted Services	23,407.76	
34000	Communications	3,276.79	
36000	Transportation	2,246.92	
40000	Union Representation	220.00	
41002	Misc-Assoc. Dues/Exps	1,450.00	
41003	Tax Bills and Postage	(48,260.43)	
41007	Misc-Training/Registration	1,625.42	
70006	Consultant Clean and Green	0.00	\$240,995.15
401307	Tax Collectors		
10001	Commissions—Tax Collectors	\$152,728.26	
10002	Personal Services	11,683.73	
20000	Supplies	0.00	
34000	Communications	2,251.15	
40001	Insur-Bond Premium	0.00	
42001	Share Cost—Tax Collector	36,176.68	\$202,839.82
401308	Tax Claim Bureau		
10001	Salaries	\$24,620.05	
10002	Personal Services	4,391.51	
20000	Supplies	1,148.43	
30000	Other Services/Charges	172.65	
31000	Prof-Service Solicitors	2,250.00	
32000	Contracted Services	0.00	
34000	Communications	26,301.46	
36000	Transportation	907.01	
41000	Miscellaneous	41,706.23	
70022	Misc/Post-Pre Emp Physical	0.00	\$101,497.34

599,812.31

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401309	Treasurer			
10001	Salaries	\$101,997.26		
10002	Personal Services	34,465.84		
20000	Supplies	1,608.87		
20003	Repairs of Equipment	64.50		
31000	Professional Services	1,800.00		
32000	Contracted Services	1,786.14		
34000	Communications	1,292.44		
36000	Transportation	149.00		
40000	Insurance/Union Representation	468.81		
41000	Miscellaneous	2,656.00		\$146,288.86
401402	Purchasing			
20000	Supplies	(\$1,130.86)		(\$1,130.86)
401501	Solicitor			
10001	Salaries	\$19,162.78		
10002	Personal Services	1,708.18		
20002	Supplies	2,284.00		
34000	Communications	0.00		
36000	Transportation	190.10		
41000	Miscellaneous	445.00		\$23,790.06
401502	Public Defender			
30000	Other Services & Charges	0.00		
31000	Professional Services	\$58,622.80		
32000	Contracted Services	70,181.89		
34000	Comm.- Xeroxing	0.25		
41000	Miscellaneous	500.00		\$129,304.94
401503	Recorder of Deeds			
10001	Salaries	\$98,968.02		
10002	Personal Services	31,584.26		
20000	Supplies	724.52		
31000	Professional Services	800.00		
32000	Contracted Services	8,924.16		
34000	Communications	689.42		
36000	Transportation	955.56		
40000	Insurance	467.50		
41000	Miscellaneous	862.00		\$143,975.44

\$442,228.44

2013 COUNTY OF ELK General Fund Expenditure

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401504	PHEAA Summer Interns			
10001	Salaries	\$21,300.50		
10002	Personal Services	1,629.48		
10007	Personal Serv-W/C	91.50	\$23,021.48	
401505	Record Storage			
10001	Salaries	\$21,751.49		
10002	Personal Services	11,126.22		
20000	Supplies	244.08		
32000	Cont Serv-Consulting	4,394.40		
34000	Communications	228.56		
36000	Transportation	17.13		
41000	Miscellaneous	-	\$37,761.88	
401701	Planning			
10001	Salaries	\$59,381.13		
10002	Personal Services	29,414.93		
20000	Supplies	285.12		
34000	Communications	379.74		
36000	Transportation	801.70		
40000	Union Representation	220.00		
41000	Miscellaneous	448.00		
70000	Misc/Post-Pre Emp Physicals	0.00	\$90,930.62	
401702	Data Processing			
10001	Salaries	\$57,142.53		
10002	Personal Services	21,093.40		
20000	Supplies	430.18		
32000	Cont-Serv-Equipment	0.00		
34000	Communications	1,376.03	\$80,042.14	
401703	CDBG Coordinator			
10001	Salaries	\$31,502.45		
10002	Personal Services	14,875.13		
20000	Supplies	184.65		
34000	Communications	1,617.84		
36000	Transportation	244.19		
40000	Union Representation	220.00		
41000	Miscellaneous	115.00	\$48,759.26	
401704	Courthouse			
10001	Salaries	\$102,527.59		
10002	Personal Services	44,901.82		
20000	Supplies	5,581.48		
20005	Purchase of Equipment	2,050.22		
20070	Maint/Protective Gear	327.90		
31000	Professional Services	2,417.79		
32000	Contracted Services	10,149.33		
34000	Communications	0.00		
36000	Transportation	1,098.64		
38000	Occupancy	30,610.21		
40000	Union Representation	220.00		
70000	Misc/Post-Pre Emp Physicals	0.00	\$199,884.98	
				\$480,400.36

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES (Continued)

GENERAL GOVERNMENT (Continued)

401705	Courthouse Annex			
20000	Supplies	\$6,687.01		
20005	Purchase of Equipment	377.54		
32000	Contracted Services	8,048.91		
34000	Communications	25.60		
36000	Transportation	0.00		
38000	Utilities	36,197.73	\$51,336.79	
401706	Central Telephone			
10001	Salaries	\$21,360.20		
10002	Personal Services	6,337.51		
34000	Communications	27,031.88	\$54,729.59	
401707	Postage ,Maintenance & Agreements			
20000	Supplies	\$343.50		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	5,182.47		
34005	Comm-Postage	(6,602.43)	(\$1,076.46)	
401708	Housing/ EconomicDevelopment			
10001	Salaries	\$31,502.45		
10002	Personal Services	12,365.81		
20000	Supplies	123.39		
20005	Purchase of Equipment	0.00		
34000	Communications	179.63		
36000	Transportation	499.38		
40000	Union Representation	220.00		
41000	Miscellaneous	235.00	\$45,125.66	
401709	IT/GIS			
10001	Salaries	\$36,656.36		
10002	Personal Services	15,298.73		
20000	Supplies	376.04		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	16,483.00		
34000	Communications	81.85		
36000	Transportation	304.80		
41000	Miscellaneous	270.00	\$69,470.78	
401710	Economic Comm Devolpment			
10001	Salaries	\$31,502.47		
10002	Personal Services	14,961.60		
20000	Supplies	87.18		
34000	Communications	130.68		
36000	Transportation	75.06		
41000	Training/Registration	20.00		
42000	Donations/Pass Thru	1,043.25		
40009	Union Representation	200.00	\$48,020.24	
TOTAL GENERAL GOVERNMENT				\$267,606.60
				\$2,284,310.09

2013
COUNTY OF ELK
General Fund
Expenditures

JUDICIAL GOVERNMENT

418400	Judge			
10000	Salaries/Personal Services	\$66,967.62		
20000	Supplies & Purchase of Equip	2,796.95		
30000	Services	49,443.57		
41000	Miscellaneous	11,661.66		
70022	Physicals	0.00		
				\$130,869.80
418410	Intermediate Punishment			
10000	Salaries/ Personal Services	\$89,876.18		
20000	Supplies	438.25		
30000	Services	3,115.61		
70022	Misc/Post-Pre Employee Physicals	0.00		
				\$93,430.04
418411	IPP Forensic			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
34002	Comm-Telephone	307.26		
36002	Trans-Travel	0.00		
41112	Grant Reimb	0.00		
70022	Misc/Post-Pre Emp Physicals	0.00		
				\$307.26
418601	District Justice King			
10000	Salaries & Personal Services	\$72,173.72		
20000	Supplies	2,917.16		
20005	Purchase of Equipment	0.00		
32000	Contracted Services	2,103.33		
34000	Communications	10,136.25		
36000	Trans-Lodging	0.00		
38000	Occupancy	11,550.00		
40000	Insurance Bond Premium	0.00		
				\$98,880.46
418602	District Justice Jacob			
10000	Salaries & Personal Services	\$101,078.61		
20000	Supplies	5,274.61		
20005	Purchase of Equipment	58.23		
32000	Contracted Services	4,763.18		
34000	Communications	12,658.11		
36000	Transportation	0.00		
38000	Occupancy	17,382.00		
41000	Miscellaneous Security	366.12		
70022	Misc/Post-Pre Emp Physicals	0.00		
				\$141,580.86
418800	Law Library			
20000	Supplies	\$49,111.68		
31000	Professional Services	933.00		
				\$50,044.68
				\$515,113.10

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418920	Jury Commissioners			
10001	Salaries	\$17,129.68		
10002	Personal Services	1,296.78		
20000	Supplies	367.50		
34000	Communications	1,256.68		
36000	Transportation	0.00		
41000	Miscellaneous	<u>1,000.00</u>		\$21,050.64
418930	Coroner			
10001	Salaries	\$27,626.04		
10002	Personal Services	12,178.44		
20002	Supplies	1,263.69		
31000	Professional Services	14,199.69		
34000	Communications	698.29		
36000	Transportation	6,842.08		
38000	Occupancy	742.64		
41000	Miscellaneous	<u>2,987.24</u>		\$66,538.11
418940	District Attorney			
10001	Salaries	\$207,549.83		
10002	Personal Services	33,624.93		
20000	Supplies	6,331.48		
32000	Contracted Services	16,020.85		
34000	Communications	1,021.91		
36000	Transportation	583.13		
40000	Union Representation	687.50		
41000	Miscellaneous	<u>3,829.73</u>		\$269,649.36
418950	Prothonotary			
10001	Salaries	\$130,586.86		
10002	Personal Services	32,399.36		
20000	Supplies	2,143.26		
31000	Professional Services	1,800.00		
32000	Contracted Services	14,321.13		
34000	Communications	2,661.15		
36000	Transportation	898.62		
40000	Union Representation	687.50		
41000	Miscellaneous	500.00		
70000	Misc/Post-Pre Emp. Physical	<u>0.00</u>		\$185,997.88
418960	Register of Wills			
10001	Salaries	\$24,501.81		
10002	Personal Services	5,348.66		
20000	Supplies	1,460.75		
20005	Purchase of Equipment	0.00		
31000	Professional Services	800.00		
32000	Contracted Services	0.00		
34000	Communications	2,973.74		
36000	Transportation	133.40		
40000	Union Representation	220.00		
41000	Miscellaneous	<u>1,368.84</u>		\$36,807.20

\$580,043.19

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

JUDICIAL GOVERNMENT (Continued)

418970	Sheriff			
10001	Salaries	\$236,004.47		
10002	Personal Services	75,319.78		
20000	Supplies	6,750.94		
20005	Purchase of Equipment	(1,411.26)		
31000	Professional Services	2,810.00		
32000	Contracted Services	284.00		
34000	Communications	3,150.73		
36000	Transportation	12,885.18		
40000	Union Representation	687.50		
41000	Miscellaneous	7,857.97		
52000	Community Programs	0.00		
70022	Pre-employment Physicals	0.00		
				\$344,339.31
418980	Arbitrators			
31000	Professional Services	\$2,400.00		\$2,400.00
418990	MH/MR Referee			
10001	Salaries	\$12,231.18		
10002	Personal Services	1,148.00		
31000	Professional Services	450.00		\$13,829.18
	TOTAL JUDICIAL GOVERNMENT			\$1,455,724.78

PUBLIC SAFETY

423200	Jail			
10001	Salaries	\$1,381,478.21		
10002	Personal Services	477,893.51		
20000	Supplies	17,994.33		
20003	Repairs of Equipment	21,298.29		
20007	Groceries	150,573.72		
20009	Prescriptions	35,786.71		
30000	Other Services & Charges	1,221.25		
31000	Prof-Services	0.00		
32000	Contracted Services	167,693.93		
32031	Non County Institutions	26,268.63		
34000	Communications	1,912.90		
36000	Transportation	2,132.77		
38000	Occ-Utilities	56,939.25		
40009	Union Representation	2,750.00		
41007	Training	4,229.00		
70022	Pre-employment Physicals	0.00		
				\$2,348,172.50

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

423300	Juvenile Probation			
10000	Salaries & Personal Services	\$253,805.70		
34007	Comm-Xeroxing	0.00		
36001	Trans-Travel	224.85		
41000	Training	2,457.51		
70000	Juvenile Enhancement Account	<u>9,818.86</u>		\$266,306.92
423400	Warden			
10000	Salaries & Personal Services	\$206,125.74		
20000	Supplies	218.62		
20005	Purchase of Equipment	2,671.68		
34000	Communications	1,771.55		
36000	Transportation	235.93		
41000	Miscellaneous	<u>220.00</u>		\$211,243.52
423600	Probation and Parole			
10000	Salaries & Personal Services	\$226,307.64		
20000	Supplies	1,913.04		
20005	Purchase of Equipment	0.00		
31000	Professional Services	0.00		
34000	Communications	4,629.01		
36000	Transportation	0.00		
40005	Insurance	310.00		
41000	Miscellaneous	1,499.51		
70000	Juvenile Ehan Acc	<u>0.00</u>		\$234,659.20
424000	Weights & Measures			
10000	Salaries & Personal Services	\$0.00		
20000	Supplies	0.00		
36000	Transportation	0.00		
41000	Miscellaneous	<u>0.00</u>		\$0.00

\$712,209.64

2013

COUNTY OF ELK

General Fund

Expenditures

EXPENDITURES(Continued)

PUBLIC SAFETY(Continued)

429300 Communications

10001	Salaries	\$545,207.87	
10002	Personal Services	157,511.94	
20000	Supplies	0.00	
36001	Trans-Travel	0.00	
38000	Occupancy	37,574.23	
40000	Union Representation	330.00	
70022	Misc/ Physicals	<u>0.00</u>	\$740,624.04

429400 EMA

10001	Salaries	\$72,377.25	
10002	Personal Services	28,497.02	
20000	Supplies	(3,184.23)	
32000	Contracted Services	13,500.00	
34000	Communications	7,608.46	
36000	Transportation	494.16	
40000	Union Representation	220.00	
41000	Miscellaneous	184.00	
70022	Misc/Post-Pre Emp Physicals	<u>0.00</u>	\$119,696.66

TOTAL PUBLIC SAFETY

\$3,920,702.84

PUBLIC WORKS

432300 Recycling 101

10001	Salaries	\$66,861.60	
10002	Personal Services	13,886.77	
20000	Supplies	291.51	
30000	Other Services and Charges	1,024.79	
34000	Communications	459.20	
36000	Transportation	100.20	
41000	Miscellaneous	214.00	
70000	Misc/Post-Pre Emp Physicals	<u>0.00</u>	\$82,838.07

432400 Environmental Programs

30001	West Nile Contract Services	\$0.00	
34000	Communications	<u>19.60</u>	\$19.60

TOTAL PUBLIC WORKS

\$82,857.67

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

HUMAN SERVICES

441000	Veterans' Affairs			
	10001	Salaries	\$53,022.10	
	10002	Personal Services	24,782.99	
	20000	Supplies	414.15	
	20005	Purchase of Equipment	1,694.36	
	20010	Flags and Markers	9,024.07	
	32009	Headstones	6,151.53	
	34000	Communications	1,068.64	
	36000	Transportation	1,178.25	
	38004	DAV-Misc Expenses	0.00	
	40000	Union Representation	220.00	
	41000	Miscellaneous	560.00	
	41011	Veterans' Burials	8,503.00	
	50000	Contribution—Memorial Day	<u>593.72</u>	\$107,212.81
443000	DAV			
	34000	Communications	\$0.00	\$0.00
TOTAL HUMAN SERVICES				\$107,212.81

CONSERVATION AND DEVELOPMENT

467000	Penn State Extension Office			
	20000	Supplies	\$0.00	
	34000	Communications	<u>468.40</u>	\$468.40
468000	Conservation			
	20000	Supplies	\$106.21	
	34000	Communications	<u>1,356.15</u>	\$1,462.36
TOTAL CONSERVATION AND DEVELOPMENT				\$1,930.76

DEBT SERVICE

475000	Miscellaneous Expenditures			
	6275	Insurance Embezzlement	\$0.00	
	32000	Other Services & Charges	0.00	
	32020	Bank Fees	185.77	
	32024	Agent Fees—Retirement	341,461.07	
	32025	Agent Fees—BFI Trust	0.00	
	41000	Miscellaneous	<u>2,573.43</u>	\$344,220.27
479000	TAN			
	54005	Interest on Loan	<u>\$3,876.72</u>	<u>\$3,876.72</u>
TOTAL DEBT SERVICE				\$348,096.99

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS

481003	Appropriations—Contributions			
40003	Insur-Liability	\$0.00		
50002	Cameron/Elk/McKean—Mental Health /Mental Retardation	111,728.36		
50003	Office of Human Services	36,637.00		
50004	Historical Society	6,000.00		
50006	Area Transportation Authority	79,011.50		
50007	Conservation	24,500.00		
50009	Drug & Alcohol	0.00		
50011	Elk Co. Agricultural Extension	37,606.47		
50012	Elk County Fair	3,000.00		
50014	N.C.P.R.P. & D.C.	5,207.20		
50016	Headwaters	1,250.00		
50018	St. Marys Airport	10,000.00		
50023	Contrib-PMI North Central	0.00		
50024	PA Wilds Support	1,000.00	\$315,940.53	
481003	Appropriations—Grants			
52001	Grants-Commodities	\$17,536.24		
52002	Council of the Arts	12,500.00		
52008	Grants PCCD/Craft Project	74,687.21	\$104,723.45	
481003	Appropriations—Subsidies			
54001	Domestic Relations Office Freeze	\$133,828.00		
54002	Children and Youth County Match	293,983.75		
54022	Blackfly Program	4,917.00		
54025	Elk County Humaine Society	0.00		
54028	Success by 6 Program	0.00		853,392.73
54031	Greenway-Open Space Netwk Prog	0.00		
54032	Junior Achievement	0.00	\$432,728.75	
484000	Workman's Compensation Contrib			
41026	Adjustments	(\$88,204.78)	(\$88,204.78)	(88,204.78)
485000	Unemployment Compensation			
41028	Misc/Sui Adjustment	(\$1,362.24)	(\$1,362.24)	(1,362.24)
487000	Insurance			
40000	Liability,,Workmens Comp,BlueCross Vision,and Dental (Net)	\$185,485.95		
40011	Insurance-Pcomp Assessment	0.00		
40014	Insurance-Flex Plan Admin.	2,287.07		
40029	HRA Debit	150,366.48		
41000	Adjustments	203.76		
70017	COBRA Administration	0.00	\$338,343.26	\$338,343.26

2013 COUNTY OF ELK General Fund Expenditures

EXPENDITURES(Continued)

MISCELLANEOUS(Continued)

489000	Miscellaneous Expenditures			
42003	Evaluations	\$0.00		
41050	Misc Exp'Pr./Outstanding Ck	0.00		
42010	Sales Tax	21.46		
70022	Misc Pre Employee Physicals	<u>3,450.00</u>	\$3,471.46	
489900	Misc Expenditures			
10000	Personal Service -Insurance	\$0.00		
6367	Post Closure-SW Enforcement Officer	40,547.21		
6369	Reimb. Conservation District	0.00		
41039	Bank Fees	63.38		
41041	Miscellaneous due to C & Y	0.00		
41048	Escheats	744.39		
42007	Miscellaneous / Refunds	<u>180.96</u>	\$41,535.94	\$45,007.40
TOTAL MISCELLANEOUS				<u>\$1,147,176.37</u>

OTHER FINANCING USES

492000	Interfund Operating Transfers			
41015	Miscellaneous-Transfer of Co. Funds	\$0.00		
41112	Grant Reimbursement	0.00		
06380	Transfer From/To Other Funds	<u>23,419.71</u>	\$23,419.71	
494000	Refunds--Prior Years			
41012	Miscellaneous-Prior year expenditures	-\$21,735.98		
41015	Miscellaneous transfer Co. Funds	17,675.85		
41016	Miscellaneous Refund Taxes	<u>13,924.47</u>	\$9,864.34	
495000	Refunds--Current Year			
41016	Property Tax Refunds per Appeal	\$12,513.04		
41021	Miscellaneous overpayment	<u>0.00</u>	\$12,513.04	
		12,513.04		
496000	Unemployment			
41022	Miscellaneous	<u>\$0.00</u>		
TOTAL OTHER FINANCING USES				<u>\$45,797.09</u>

TOTAL EXPENDITURES AND OTHER FINANCING USES

\$9,393,809.40

BALANCE, December 31, 2013

\$1,764,961.20

TOTAL EXPENDITURES AND BALANCE

\$11,158,770.60

2013
COUNTY OF ELK
General Fund
Ending Balance Sheet
December 31, 2013

ASSETS

Cash and Investments

County National Bank

Payroll Account

\$497.34

County National Bank

Cash Management Checking 2279347

1,942,965.11

Cash On Hand

500.00

Cash-Investments

73.69

1,944,036.14

Other Assets

Taxes and Accounts Receivable

\$258,185.61

Due from Other Governments

151,165.53

Due from Other Funds

247,185.95

656,537.09

TOTAL ASSETS**\$2,600,573.23****LIABILITIES**

Current Liabilities

Accounts Payable

\$835,612.03

835,612.03

TOTAL LIABILITIES**\$835,612.03****UNRESERVED FUND BALANCE, December 31, 2013****\$1,764,961.20**

2013 COUNTY OF ELK General Fund Summary

BALANCE, December 31, 2012

1,368,783.13

REVENUES

Taxes	\$7,244,613.20
Intergovernmental Revenues	686,241.13
Charges for Services	1,309,897.82
Miscellaneous Revenues	352,068.02
Other Financing Sources	<u>197,167.30</u>

TOTAL REVENUES

9,789,987.47

TOTAL REVENUES AND BALANCE

\$11,158,770.60

EXPENDITURES

General Government	\$2,284,310.09
Judicial Government	1,455,724.78
Public Safety	3,920,702.84
Public Works	82,857.67
Human Services	107,212.81
Conservation and Development	1,930.76
Debt Service	348,096.99
Miscellaneous	1,147,176.37
Other Financing Uses	<u>45,797.09</u>

TOTAL EXPENDITURES

\$9,393,809.40

BALANCE, December 31, 2013

1,764,961.20

TOTAL EXPENDITURES AND BALANCE

\$11,158,770.60

2013
COUNTY OF ELK
Payroll Fund
CNB Checking 0081383561
CNB DIRECT DEPOIST

BALANCE, December 31, 2012	497.34	
REVENUES		
Deposits from General Fund	3,484,515.75	
TOTAL REVENUES	<u>3,484,515.75</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$3,485,013.09</u></u>
EXPENDITURES		
Net Payroll		
County National Bank	1,120,580.91	
County National Bank-Direct Deposit	2,363,934.84	
TOTAL EXPENDITURES	<u>3,484,515.75</u>	
BALANCE, December 31, 2013	497.34	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$3,485,013.09</u></u>

2013 COUNTY OF ELK Employees' Payroll Deductions Report

GROSS PAY		\$5,482,962.24
EMPLOYEE PAYROLL DEDUCTIONS WITHHELD		
Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)		
Health CAF	\$102,740.36	
Flex Plan	40,819.22	
A-Life	1,412.40	
AFLAC	8,198.34	
Dental CAF	18,558.42	
Insurance CAF	6,945.19	
Vision Plan CAF	6,019.63	184,693.56
(Portion of Gross Pay Subject to Federal Withholding)		
Deferred Compensation (Deferred from Federal Withholding Tax)		
NACO Deferred Compensation	\$50,958.33	
Retirement Compensation (Maximum 7%)	335,780.31	386,738.64
(Portion of Gross Pay Subject to Federal Withholding)		
Other Payroll Deductions		
Additional Life	\$1,207.97	
Disability Income Protection	2,027.52	
Retirement Payments (Over 7%)	50,087.40	
Credit Union	144,878.00	
Union Dues	34,651.98	
Wage Attachment	9,879.78	
Other Insurance	7,370.48	
Long Term Insurance	4,502.23	
General Deductions	707.46	
General Deductions	225.00	
Insurance	480.00	
Child Support	5,541.38	261,559.20
Withholding Taxes		
Federal Income Tax	\$536,282.85	
Federal Insurance Contributions Act	324,948.28	
Medicare	76,824.89	
State Income Tax	162,656.40	
Local Income Tax	53,216.01	
State Unemployment Insurance	3,316.66	
Local State Tax	8,210.00	1,165,455.09
TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD		1,998,446.49
NET PAY		\$3,484,515.75

2013
COUNTY OF ELK
Employees' Retirement Fund (Market Value)

Northwest Savings Bank 2320

Total Assets (cost value) January 1, 2013 \$13,331,742.52

REVENUES

Member Contributions	\$388,631.35	
County Contribution	322,970.00	
Realized Capital Gains	76,230.02	
Net Accrued Interest/Other	36,480.25	
Investment Interest	145,914.33	
Investment Dividends	206,304.29	
Miscellaneous Income	109.18	
		1,176,639.42

TOTAL REVENUES AND BALANCE		\$14,508,381.94
----------------------------	--	-----------------

EXPENDITURES

Retirement Allowances Paid	\$656,527.31	
Administrative Expenses	78,939.99	
Investment Expenses	0.00	
Miscellaneous	65,369.74	

TOTAL EXPENDITURES		800,837.04
--------------------	--	------------

Net Increase		375,802.38
--------------	--	------------

Total Assets (cost value) December 31, 2013		13,707,544.90
---	--	---------------

Unrealized appreciation/(depreciation)		4,218,239.13
--	--	--------------

Total Assets (market value) December 31, 2013		17,925,784.03
---	--	---------------

Assets	Cost Value	Market Value
Cash and Short-term Investments	840,897.56	840,897.56
Receivables	36,480.25	36,480.25
U.S. Government Obligations	1,484,842.81	1,497,413.34
Domestic Corporate Bonds	1,894,279.42	1,898,830.29
Marketable CD'S	1,332,170.24	1,344,103.97
Domestic Common Stock	6,700,411.32	10,131,020.46
Mutual Funds	1,464,324.89	2,222,876.75
Total State and Municipal	20,000.00	20,023.00
Other	4,769.96	4,769.96
Pending Cash of Pending Trade:	(70,631.55)	(70,631.55)
 BALANCES, December 31, 2012	 \$13,707,544.90	 \$17,925,784.03

2013
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
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	60,933.75		
December 1, 2019					60,933.75	60,933.75	2019	121,867.50

\$0.00

\$1,087,328.92 \$1,087,328.92

\$1,087,328.92

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

\$2,975,880.00

2013
COUNTY OF ELK
Debt Fund
General Obligation Bonds--Series of 2003

Northwest Savings Bank 1086007661

Balance, December 31, 2012 998,818.52

REVENUES

Tax Collector Collections	\$239,029.47
In Lieu of Taxes	731.45
Tax Claim	35,225.83
Interest Earned	1,418.65
Miscellaneous Credit	<u>25,034.62</u>

TOTAL REVENUES 301,440.02

TOTAL REVENUES AND BALANCE \$1,300,258.54

EXPENDITURES

Transfers to the 2003 Bond Fund Paying Agent

Administration Cost 2003	\$1,000.00
Agent Fee	0.00
2010 Series A Principal	260,000.00
2010 Series A Interest	62,700.00
2010 Series B Interest	121,867.50
Miscellaneous	<u>1,211.10</u>

TOTAL EXPENDITURES 446,778.60

BALANCE, December 31, 2013 853,479.94

TOTAL EXPENDITURES AND BALANCE \$1,300,258.54

2013
 COUNTY OF ELK
 2010 Series A
 General Obligation Bond
 Northwest Savings Bank 1086026521

Balance, December 31, 2012		329,085.61
REVENUES		
First Energy Incentive	4,836.40	
Interest Earned	<u>443.64</u>	
TOTAL REVENUES		<u>5,280.04</u>
TOTAL REVENUES AND BALANCE		<u><u>\$334,365.65</u></u>
EXPENDITURES		
Allied Systems, Inc.	5,756.00	
TRS Roofing, Inc.	141,700.00	
Chestnut Ridge Radio	780.00	
Zetron	82,400.00	
County of Elk Construction Fund	<u>4,836.40</u>	
TOTAL EXPENDITURES		235,472.40
BALANCE, December 31, 2013		<u>98,893.25</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$334,365.65</u></u>

2013
COUNTY OF ELK
2010 Series B
Recovery Zone Bonds
Northwest Savings Bank 1086026539

Balance, December 31, 2012 \$0.00

REVENUES

TOTAL REVENUES 0.00

TOTAL REVENUES AND BALANCE \$0.00

EXPENDITURES

TOTAL EXPENDITURES 0.00

BALANCE, December 31, 2013 0.00

TOTAL EXPENDITURES AND BALANCE \$0.00

2013
COUNTY OF ELK
Construction Fund

CNB 4120234

BALANCE, December 31, 2012	15,763.41	
REVENUES		
	84,280.76	
TOTAL REVENUES		<u>84,280.76</u>
TOTAL REVENUES AND BALANCE		<u><u>\$100,044.17</u></u>
EXPENDITURES		
Payments to Contractors and Suppliers	29,550.00	
TOTAL EXPENDITURES		29,550.00
BALANCE, December 31, 2013		<u>70,494.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$100,044.17</u></u>

2013
COUNTY OF ELK
Affordable Housing Fund
NORTHWEST SAVINGS BANK 1086013487

BALANCE, December 31, 2012

69,094.10

REVENUES

Affordable Housing Collections from	
Recorder of Deeds	27,118.00
Reimbursement of Lien Satisfaction	0.00
Lien Fee Reimbursement	199.00
Interest Earned	50.82

TOTAL REVENUES

27,367.82

TOTAL REVENUES AND BALANCE

\$96,461.92

EXPENDITURES

Payments to Contractors	19,295.67
Administration Fee	4,311.45
Lien Fees	242.00

TOTAL EXPENDITURES

23,849.12

BALANCE, December 31, 2013

72,612.80

TOTAL EXPENDITURES AND BALANCE

\$96,461.92

2013
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Checking 0001584077

BALANCE, December 31, 2012		0.60	
REVENUES			
State Treasurer—Department of Community and Economic Development	306,406.96		
TOTAL REVENUES		<u>306,406.96</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$306,407.56</u></u>
EXPENDITURES			
Payments to Contractors and Suppliers	246,619.32		
County of Elk General Fund	59,788.24		
TOTAL EXPENDITURES		306,407.56	
BALANCE, December 31, 2013		<u>0.00</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$306,407.56</u></u>

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

**2013
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)**

CNB Checking 0001584077

2009 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

REVENUES

State Treasurer-Department of Community and Economic Development	13,222.68	
TOTAL REVENUES		13,222.68

TOTAL REVENUES AND BALANCE	\$13,222.68
----------------------------	-------------

EXPENDITURES

County of Elk	13,222.68	
TOTAL EXPENDITURES		13,222.68

BALANCE, December 31, 2013

TOTAL EXPENDITURES AND BALANCE	\$13,222.68
--------------------------------	-------------

NOTE: The 2009 Community Development Block Grant had originally been funded by an authorized amount of \$233,413.00
Remaining Authorized 2009 Entitlement Community Development Block Grant Funds are \$0.00

2010 ENTITLEMENT COMMUNITY DEVELOPMENT BLOCK GRANT

Balance December 31, 2012	0.60
---------------------------	------

REVENUES

State Treasurer-Department of Community and Economic Development	39,344.82	
TOTAL REVENUES		39,344.82

TOTAL REVENUES AND BALANCE	\$39,345.42
----------------------------	-------------

EXPENDITURES

Payments to Contractors and Suppliers	15,450.51	
County of Elk	23,894.91	
TOTAL EXPENDITURES		39,345.42

BALANCE, December 31, 2013

TOTAL EXPENDITURES AND BALANCE	\$39,345.42
--------------------------------	-------------

NOTE: The 2010 Community Development Block Grant had originally been funded by an authorized amount of \$241,814.00
Remaining Authorized 2010 Entitlement Community Development Block Grant Funds are \$24,107.18

2013
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Continued)

CNB Checking 0001584077

2010 Allotment Competitive

REVENUES			
State Treasurer (Comm of PA)	145,513.46		
TOTAL REVENUES		145,513.46	
TOTAL REVENUES AND BALANCE			\$145,513.46
EXPENDITURES			
Payments to Contractors and Suppliers	122,842.81		
County of Elk	22,670.65		
TOTAL EXPENDITURES		145,513.46	
BALANCE, December 31, 2013			
TOTAL EXPENDITURES AND BALANCE			\$145,513.46

NOTE: The 2010 Community Block Grant Competitive had originally been funded by an authorized amount of \$500,000.00
 Remaining Authorized 2010 Allotment Competitive Development Block Grant Funds are \$39,579.98

2011 Entitlement Community Development Block Grant

REVENUES			
State Treasurer-Department of Community and Economic Development	8,339.00		
TOTAL REVENUES AND BALANCE			\$8,339.00
EXPENDITURES			
Payments to Contractors and Suppliers	8,339.00		
County of Elk			
TOTAL EXPENDITURES		8,339.00	
BALANCE, December 31, 2013			
TOTAL EXPENDITURES AND BALANCE			\$8,339.00

NOTE: The 2011 Community Block Grant had originally been funded by an authorized amount of \$224,261.00
 Remaining Authorized 2011 Entitlement Community Development Block Grant Funds are \$202,140.55

2013
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Concluded)
 CNB Checking 0001584077

2012 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	99,987.00	
TOTAL REVENUES		99,987.00
TOTAL REVENUES AND BALANCE		\$99,987.00

EXPENDITURES

Payments to Contractors and Suppliers County of Elk	99,987.00	
TOTAL EXPENDITURES		99,987.00

Balance December 31, 2013

TOTAL EXPENDITURES AND BALANCE	\$99,987.00
---------------------------------------	--------------------

NOTE: The 2012 Community Block Grant had originally been funded by an authorized amount of \$212,568.00
 Remaining Authorized 2012 Entitlement Community Development Block Grant Funds are \$112,581.00

2013
COUNTY OF ELK
Communities That Care
CNB 4120226

BALANCE, December 31, 2012	105.80	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$105.80</u></u>
EXPENDITURES		
Service Charge at PNC		
TOTAL EXPENDITURES	<u>0.00</u>	
BALANCE, December 31, 2013	<u>105.80</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$105.80</u></u>

Transfer to General Fund
5/7/15
122

2013
COUNTY OF ELK
Election Fund

First Commonwealth 7110-129396

BALANCE, December 31, 2012		\$5,333.59	
REVENUES			
Transfer from Hava	4,246.13		
Interest Earned	0.87		
TOTAL REVENUES		<u>\$4,247.00</u>	
TOTAL REVENUES AND BALANCE			\$9,580.59
EXPENDITURES			
County of Elk General Fund	9,580.59		
TOTAL EXPENDITURES		<u>9,580.59</u>	
BALANCE, December 31, 2013		\$0.00	
TOTAL EXPENDITURES AND BALANCE			\$9,580.59

Account Closed 04/29/13

2013
COUNTY OF ELK
Family Service System Reform
CNB Cash Management Checking 0086755748

BALANCE, December 31, 2012	11,529.93	
REVENUES		
Interest Earned	11.54	
TOTAL REVENUES		<u>11.54</u>
TOTAL REVENUES AND BALANCE		<u><u>\$11,541.47</u></u>
EXPENDITURES		
Client Services	0.00	
TOTAL EXPENDITURES		<u>0.00</u>
BALANCE, December 31, 2013		<u><u>11,541.47</u></u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,541.47</u></u>

2013
COUNTY OF ELK
Federal Social Services
CNB Checking 0089263930

BALANCE, December 31, 2012 181.78

REVENUES

State Treasurer--Department of Public
Welfare Homeless Assistance Program 27,817.00

TOTAL REVENUES 27,817.00

TOTAL REVENUES AND BALANCE \$27,998.78

EXPENDITURES

CAPSEA 27,817.00

TOTAL EXPENDITURES 27,817.00

BALANCE, December 31, 2013 181.78

TOTAL EXPENDITURES AND BALANCE \$27,998.78

2013
COUNTY OF ELK
Human Services

CNB Now Checking 0088012080

BALANCE, December 31, 2012	6,436.50	
REVENUES		
State Treasurer--Department of Public Welfare	50,000.00	
Interest Earned	12.90	
TOTAL REVENUES	<u>50,012.90</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$56,449.40</u></u>
EXPENDITURES		
North Central Office--Human Services	50,000.00	
Miscellaneous Debit	48.69	
TOTAL EXPENDITURES	50,048.69	
BALANCE, December 31, 2013	<u>6,400.71</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$56,449.40</u></u>

2013
COUNTY OF ELK
Multiple Housing Access

FIRST COMMONWEALTH BANK Combined Checking and Savings 0927-547233

BALANCE, December 31, 2012 7.52

REVENUES

State Treasurer--Department of Community and
Economic Development

106,568.10

Interest

9.97

TOTAL REVENUES

106,578.07

TOTAL REVENUES AND BALANCE

\$106,585.59

EXPENDITURES

Capital Construction--Accessibility Projects

54,282.07

Miscellaneous Debit

25.00

TOTAL EXPENDITURES

54,307.07

BALANCE, December 31, 2013

52,278.52

TOTAL EXPENDITURES AND BALANCE

\$106,585.59

2013
COUNTY OF ELK
Transportation

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

BALANCE, December 31, 2012		215.13	
REVENUES			
State Treasurer—Department of Public Welfare	850,282.00		
Interest Earned	536.62		
TOTAL REVENUES		<u>850,818.62</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$851,033.75</u></u>
EXPENDITURES			
Area Transportation Authority	653,247.91		
Department of Public Welfare	0.00		
TOTAL EXPENDITURES		<u>653,247.91</u>	
BALANCE, December 31, 2013		197,785.84	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$851,033.75</u></u>

2013
COUNTY OF ELK
Children and Youth Special Account

PNC Bank 6351167432

BALANCE, December 31, 2012 392,105.26

REVENUES

State Treasurer--Federal Title XX	32,634.00
State Treasurer--Federal Title IV-E	277,251.83
State Treasurer--Act 148	790,257.00
State Treasurer--Title IV-B	37,635.00
Independent Living Special Grant	49,200.00
County of Elk Share	229,944.33
TANF Monies	40,994.88
Program Income (Maintenance)	60,093.38
Evidence Based Grant	0.00
Inform Technology Grant	31,576.42
Miscellaneous	32,327.29
Medicaid	1,544.77
Interest Earned	821.10
Integrated Children Service Plan	<u>0.00</u>

TOTAL REVENUES 1,584,280.00

TOTAL REVENUES AND BALANCE \$1,976,385.26

EXPENDITURES

County Reimbursement for Wages and Benefits	402,239.78
Purchased Client Services	897,045.28
Adoptive Assistance	53,686.00
Major Purchases	0.00
Program Services Consultation	32,923.00
Communications	14,996.65
Travel Expenses	21,264.92
Office Equipment and Supplies	5,775.76
Occupancy, Rent, Utilities and Housekeeping	26,430.27
Service Supplies	21,608.21
Miscellaneous Personnel Expenses	2,135.00
Indirect Administration	37,236.00
Guardian Ad Litem	3,020.00
Other Operating Expenses	411.00
Service & Office Assets	<u>0.00</u>

TOTAL EXPENDITURES 1,518,771.87

BALANCE, December 31, 2013 457,613.39

TOTAL EXPENDITURES AND BALANCE \$1,976,385.26

2013
COUNTY OF ELK
County Record Improvement Fund
NORTHWEST SAVINGS BANK Checking 084053180

BALANCE, December 31, 2012	41,421.17	
REVENUES		
Collections	8,722.00	
Interest Earned	22.54	
TOTAL REVENUES	<u>8,744.54</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$50,165.71</u></u>
EXPENDITURES		
Equipment and Supplies	18,207.87	
TOTAL EXPENDITURES	18,207.87	
BALANCE, December 31, 2013	<u>31,957.84</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$50,165.71</u></u>

2013
COUNTY OF ELK
Domestic Relations IV-D Account

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

BALANCE, December 31, 2012 578,411.59

REVENUES

State Treasurer IV-D Reimbursement	269,338.00
County of Elk Share	133,209.00
Incentive Payments	66,016.22
Collections of Fees	29,799.70
Interest Earned	1,676.38
Miscellaneous	498.64

TOTAL REVENUES 500,537.94

TOTAL REVENUES AND BALANCE \$1,078,949.53

EXPENDITURES

Salaries and Wages	219,079.52
Fringe Benefits	115,784.12
Overhead	132,752.16
NSF and Bank Charges	63.38

TOTAL EXPENDITURES 467,679.18

BALANCE, December 31, 2013 611,270.35

TOTAL EXPENDITURES AND BALANCE \$1,078,949.53

On December 31, 2013, Domestic Relations has IV-D funds invested in a Certificate of Deposit worth \$58,520.16 and in a separate Incentive Account with a balance of \$166,795.14. These are not included in the Domestic Relations IV-D Account's operating office balance.

2013
COUNTY OF ELK
DUI/Corrections Account

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

BALANCE, December 31, 2012	40,886.47	
REVENUES		
Probation and Parole Department		
DUI/Corrections Monies Collected	1,509.20	
County of Elk General Fund	13,660.91	
TOTAL REVENUES	<u>15,170.11</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$56,056.58</u></u>
EXPENDITURES		
General Correction Expenses	29,724.20	
TOTAL EXPENDITURES	29,724.20	
BALANCE, December 31, 2013	<u>26,332.38</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$56,056.58</u></u>

2013
COUNTY OF ELK
DUI/Drug and Alcohol Account
CNB Now Checking 0001584291

BALANCE December 31, 2012

67,958.80

REVENUES

Transfer from Elk County General Fund	8,560.89
Probation and Parole Department	
DUI/Drug and Alcohol Monies Collected	69.70
Interest Earned	112.61

TOTAL REVENUES

8,743.20

TOTAL REVENUES AND BALANCE

\$76,702.00

EXPENDITURES

2,697.20

BALANCE, December 31, 2013

74,004.80

TOTAL EXPENDITURES AND BALANCE

\$76,702.00

2013
COUNTY OF ELK
Substance Abuse Education
CNB 4120242

BALANCE, December 31, 2012

68,408.22

REVENUES

Probation and Parole Department

Act 198 Monies Collected

6,420.39

Transfer Act 198 Monies From General Fund

554.05

TOTAL REVENUES

6,974.44

TOTAL REVENUES AND BALANCE

\$75,382.66

EXPENDITURES

Elk Co. Substance Abuse Fund

0.00

Check Charge

59.40

TOTAL EXPENDITURES

59.40

BALANCE, December 31, 2013

75,323.26

TOTAL EXPENDITURES AND BALANCE

\$75,382.66

2013
COUNTY OF ELK
Emergency 911 Account
CNB Cash Management Checking 0088303513
CNB Cash Management 88303513

BALANCE, December 31, 2012 122,783.78

REVENUES

Net Surcharge Fees		
Windstream	262,575.26	
Verizon	3,312.57	
Level 3 Communications	5,108.25	
Granite Telecom	<u>515.97</u>	
		271,512.05

Reimbursement from Cameron County for 911		
Dispatching Services Provided	63,324.76	
ACH Payments from PEMA	18,781.29	
Interest Earned	262.92	
Miscellaneous Credits	<u>181.46</u>	
		82,550.43

TOTAL REVENUES		<u>354,062.48</u>
----------------	--	-------------------

TOTAL REVENUES AND BALANCE		<u><u>\$476,846.26</u></u>
----------------------------	--	----------------------------

EXPENDITURES

Technical Service and Maintenance	122,522.11	
Phone and Fax Charges	79,037.44	
Professional Services	22,289.87	
Equipment, Supplies, Installation, etc.	98,455.10	
Training—Course and Certification Fees, etc.	3,399.03	
Transportation—Travel, Lodging, Food, etc.	487.11	
Miscellaneous Expenses	6,175.85	
Check Charge	63.38	
License Fees	<u>45.00</u>	
		332,474.89

Balance, December 31, 2013		<u>144,371.37</u>
----------------------------	--	-------------------

TOTAL EXPENDITURES AND BALANCE		<u><u>\$476,846.26</u></u>
--------------------------------	--	----------------------------

2013
COUNTY OF ELK
E-911 Wireless Account

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

BALANCE, December 31, 2012		424,984.08	
REVENUES			
Pennsylvania Emergency Management Allocation	497,447.32		
Miscellaneous Credit	4,768.96		
Interest Earned	133.20		
TOTAL REVENUES		<u>502,349.48</u>	
TOTAL REVENUES AND BALANCE			<u><u>\$927,333.56</u></u>
EXPENDITURES	598,846.66		
Deluxe Check Charge	88.70		
		598,935.36	
TOTAL EXPENDITURES			
BALANCE, December 31, 2013		<u>328,398.20</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$927,333.56</u></u>

2013
COUNTY OF ELK
Northern Tier Regional Telecommunications Project
Northwest Savings Bank
1086035084

BALANCE, April 5, 2013 0.00

REVENUES

Elk 911 Wireless	193,985.92	
Elk 911 Emergency	5,168.06	
Cameron County	5,717.51	
Clairon County	119,570.75	
Clearfield County	212,105.60	
Crawford County	158,553.80	
Jefferson County	231,342.83	
McKean County	150,383.41	
Warren County	90,023.26	
Interest	<u>645.18</u>	
		1,167,496.32

TOTAL REVENUES 1,167,496.32

TOTAL REVENUES AND BALANCE \$1,167,496.32

Windstream Corp.	16,493.09
Verizon	31,414.63
Zito Media	156,937.32
Comcast	676.25
Atlantic Broadband	<u>525.96</u>

TOTAL EXPENDITURES 206,047.25

Balance, December 31, 2013 961,449.07

TOTAL EXPENDITURES AND BALANCE \$1,167,496.32

2013
COUNTY OF ELK
Hazardous Materials Response Account
NORTHWEST SAVINGS BANK Checking 084038298

BALANCE, December 31, 2012 23,917.12

REVENUES

Reimbursement for Hazmat material	356.54
Mobile Data Terminals	0.00
Industries--Response Plan	800.00
Industries-Chemicals	21,125.00
Interest Earned	15.63

TOTAL REVENUES 22,297.17

TOTAL REVENUES AND BALANCE \$46,214.29

EXPENDITURES

Equipment and Supplies	8,744.38
Mileage, Training & Lodging	969.39
Pager Service/Fax Service	95.40
Miscellaneous Training & Registration	4,218.88
Cellular Phone Service	5,021.11
Miscellaneous Debit	113.88

TOTAL EXPENDITURES 19,163.04

BALANCE, December 31, 2013 27,051.25

TOTAL EXPENDITURES AND BALANCE \$46,214.29

2013
COUNTY OF ELK
TECHNICAL RESCUE
CNB 4120259

Starting Balance January 1, 2012		1,394.36
REVENUES	0.00	
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,394.36</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES		0.00
BALANCE, December 31, 2013		<u>1,394.36</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,394.36</u></u>

*this account
closed July 2014
as per Wang*

*182
5/6/15*

2013
COUNTY OF ELK
Hotel Tax Fund
Northwest Savings Bank 1086013644

Balance December 31,2012		267.79	
REVENUES			
Collections	97,294.44		
TOTAL REVENUES		97,294.44	
TOTAL REVENUES AND BALANCE			<u>\$97,562.23</u>
EXPENDITURES			
Great Outdoors Visitors Bureau	93,144.52		
Administration—County of Elk	2,837.97		
Check Printing Charges	<u>62.94</u>		
TOTAL EXPENDITURES		96,045.43	
BALANCE, December 31, 2013		1,516.80	
TOTAL EXPENDITURES AND BALANCE			<u>\$97,562.23</u>

2013
COUNTY OF ELK
Housing Rehabilitation Program
CNB Now Checking 0080659623

BALANCE, December 31, 2012	985.29	
REVENUES		
County of Elk Multiple Housing	0.00	
Interest Earned	0.32	
TOTAL REVENUES	<u>0.32</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$985.61</u></u>
EXPENDITURES		
Service Charge	40.00	
County of Elk Affordable Housing	0.00	
TOTAL EXPENDITURES	40.00	
BALANCE, December 31, 2013	<u>945.61</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$985.61</u></u>

5/6/15

Spoke with Sharon This fund to remain
open Richard will be receiving
new funding (probably in 2016).

172

Leftover 137 dollars.
move money out
into Act 137
account

2013
COUNTY OF ELK
Liquid Fuel Tax Fund

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

BALANCE December 31, 2012		73,799.37
REVENUES		
State Liquid Fuel Tax Grant	94,119.92	
Interest Earned	<u>9.10</u>	
TOTAL REVENUES		94,129.02
TOTAL REVENUES AND BALANCE		<u><u>\$167,928.39</u></u>
EXPENDITURES		
Road Maintenance Projects	84,000.00	
Equipment Purchases	8,000.00	
Bridge Fund	8,000.00	
Miscellaneous Debt	<u>50.24</u>	
TOTAL EXPENDITURES		100,050.24
BALANCE December 31, 2013		67,878.15
TOTAL EXPENDITURES AND BALANCE		<u><u>\$167,928.39</u></u>

2013
COUNTY OF ELK
Liquid Fuel Act 44

Northwest Savings Bank 1086019526

BALANCE December 31, 2012

96,705.44

REVENUES

State Treasury (Penn Dot)

Act 44 Allocation

14,053.72

Interest Earned

144.73

TOTAL REVENUES

14,198.45

TOTAL REVENUES AND BALANCE

\$110,903.89

EXPENDITURES

Miscellaneous

1,796.25

TOTAL EXPENDITURES

1,796.25

BALANCE December 31, 2013

109,107.64

TOTAL EXPENDITURES AND BALANCE

\$110,903.89

2013
COUNTY OF ELK
National Forest Fund--2012 Allotment
NORTHWEST SAVING BANK Acct. # 1086005285

REVENUES		
2012 National Forest Fund Allotment	646,485.35	
TOTAL REVENUES		<u>646,485.35</u>
TOTAL REVENUES AND BALANCE		<u><u>\$646,485.35</u></u>
EXPENDITURES		
2012 National Forest Fund (85% Allotment)		
School Districts	323,242.68	
Townships	323,242.67	
TOTAL EXPENDITURES		<u>646,485.35</u>
Balance December 31, 2013		0.00
TOTAL EXPENDITURES AND BALANCE		<u><u>\$646,485.35</u></u>

2013
COUNTY OF ELK
National Forest Fund--Title III Projects

NORTHWEST SAVING BANK Account 11086005285

Balance December 31 2012

8,145.24

REVENUES

Transferred from Pligit
State Treasurer

2,467.15

3,000.00

TOTAL REVENUES

5,467.15

TOTAL REVENUES AND BALANCE

\$13,612.39

EXPENDITURES

Ridgway Fire Dept.

3,000.00

Elk Conservation District

3,500.00

Jones Township Supervisors

2,000.00

Mastercard

508.00

Check Charge

20.25

TOTAL EXPENDITURES

9,028.25

BALANCES, December 31, 2013

4,584.14

TOTAL EXPENDITURES AND BALANCE

\$13,612.39

To use money for
Educational purposes
approx \$4600
will use for
Tree Planting
in 2015

1/2

5/7/15

2013 COUNTY OF ELK National Forest Fund Distribution Report for the 2012 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.

2013 DISBURSEMENTS	2012 ALLOTMENT	TOTAL
School Districts		
Forest Area	\$57,533.57	\$57,533.57
Johnsonburg Area	44,970.22	44,970.22
Kane Area	131,274.04	131,274.04
Ridgway Area	89,464.85	89,464.85
Total School Districts	<u>\$323,242.68</u>	<u>\$323,242.68</u>
Townships		
Highland	\$128,907.19	\$128,907.19
Jones	47,337.07	47,337.07
Millstone	57,533.56	57,533.56
Ridgway	37,521.15	37,521.15
Spring Creek	51,943.70	51,943.70
Total Townships	<u>\$323,242.67</u>	<u>\$323,242.67</u>
Total Disbursements	<u>\$646,485.35</u>	<u>\$646,485.35</u>

2013
COUNTY OF ELK
Clarion River/ANF
Northwest Savings Bank 1086019963

BALANCE, December 31, 2012 0.00

REVENUES

5/10/2013

Account Closed

TOTAL REVENUES 0.00

TOTAL REVENUES AND BALANCE \$0.00

EXPENDITURES

TOTAL EXPENDITURES 0.00

BALANCE, December 31, 2013 0.00

TOTAL EXPENDITURES AND BALANCE \$0.00

2013
COUNTY OF ELK
Conservation & Natural Resources Grant Fund
Northwest Savings Acct 1086019997

BALANCE, December 31, 2012		30,694.20
REVENUES		
State Treasurer (Comm of PA.)	25,000.00	
Interest	<u>24.14</u>	
TOTAL REVENUES		25,024.14
TOTAL REVENUES AND BALANCE		<u><u>\$55,718.34</u></u>
EXPENDITURES		
Commonwealth of Penna	734.98	
West Creek Wetlands Learning Center	<u>167.79</u>	
TOTAL EXPENDITURES		902.77
BALANCE, December 31, 2013		54,815.57
TOTAL EXPENDITURES AND BALANCE		<u><u>\$55,718.34</u></u>

2013
West Creek Learning Center
Northwest Savings Bank 1086026331

BALANCE, December 31, 2012	646.72	
REVENUES		
County of Elk Conservation & Natural Resources Grant Fund	167.79	
TOTAL REVENUES	167.79	
TOTAL REVENUES AND BALANCE		\$814.51
EXPENDITURES		
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2013	814.51	
TOTAL EXPENDITURES AND BALANCE		\$814.51

Transferred To
Recycling Bldg Fund
5/7/15

172

SPOKE with Steve Pott
He believes this money
came from Post closure
I asked if we could
Place back into ~~the~~
Post closure he doesn't
see why not.

However, he said the
Commissioners are
talking about ~~the~~ doing
work on the wetlands
we could use it then

5/6/15

Act
167
/Account
closed
as per
P9997 schneider
5/6/15
182

2013
COUNTY OF ELK
Storm Water Account

County National Bank 0002421865

BALANCE, December 31, 2012	1,923.37	
REVENUES	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$1,923.37</u></u>
EXPENDITURES	0.00	
TOTAL EXPENDITURES	0.00	
BALANCE, December 31, 2013	<u>1,923.37</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,923.37</u></u>

2013
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
PNC Bank 63-5143-2857

BALANCE, December 31, 2012	31,695.29
REVENUES	
Interest Earned	1.88
TOTAL REVENUES	<u>1.88</u>
TOTAL REVENUES AND BALANCE	<u><u>\$31,697.17</u></u>
EXPENDITURES	
	28,649.62
TOTAL EXPENDITURES	28,649.62
BALANCE, December 31, 2013	<u>3,047.55</u>
TOTAL EXPENDITURES AND BALANCE	<u><u>\$31,697.17</u></u>

2013
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank Checking #10221683

BALANCE, December 31, 2012 251,995.63

REVENUES

Host Recycling Fees	60,037.67
901 EPA Grant	8,498.00
Electronics Collection Act 190	
Section 190 Environmental Protection for Small Businesses	16,017.07
ACT 101 Section 902	40,430.39
ACT 101 Section 903	1,976.91
Electronics Recycling	14,218.58
Lamp and Battery Recycling	7,747.38
Miscellaneous Revenue	48,874.53
Demolition Permits	2,650.00
Interest Earned	<u>396.22</u>

TOTAL REVENUES 200,846.75

TOTAL REVENUES AND BALANCE \$452,842.38

EXPENDITURES

Recycling Performance Grant	50,182.89
Pharmaceutical Collection	11,146.15
Recycling Container Fees	23,753.54
Public Education	150.00
Dump Cleanup	35,037.71
Bulb and Battery Recycling	14,845.31
Electronic Surcharge	1,522.78
Operating Expenses	1,456.51
Wholesale Goods & Tires Recycling	5,505.00
Miscellaneous	18,746.74
Internet Charges	300.00
Deluxe Check Charge	<u>62.94</u>

TOTAL EXPENDITURES 162,709.57

BALANCE, December 31, 2013 290,132.81

TOTAL EXPENDITURES AND BALANCE \$452,842.38

2013
COUNTY OF ELK
Supervision Fee Fund
NORTHWEST SAVINGS BANK Checking 0840-34081

BALANCE, December 31, 2012		7,564.65
REVENUES		
Probation and Parole Department	42,137.28	
Interest Earned	3.12	
Miscellaneous Credit	<u>960.79</u>	
TOTAL REVENUES		43,101.19
TOTAL REVENUES AND BALANCE		<u><u>\$50,665.84</u></u>
EXPENDITURES		
Office Expenses	\$8,000.42	
County of Elk-90% Reimbursement	32,807.47	
Miscellaneous Debit	<u>26.25</u>	
TOTAL EXPENDITURES		40,834.14
BALANCE, December 31, 2013		9,831.70
TOTAL EXPENDITURES AND BALANCE		<u><u>\$50,665.84</u></u>

2013
COUNTY OF ELK
WEAPONS OF MASS DESTRUCTION

Northwest Savings Bank 1086026372

BALANCE, December 31, 2012		3,829.65
REVENUES		
Clearfield County Government	390.69	
Jefferson County	<u>390.69</u>	
TOTAL REVENUES		781.38
TOTAL REVENUES AND BALANCE		<u><u>\$4,611.03</u></u>
EXPENDITURES		
Equipment and Supplies	2,926.93	
Office Supplies	180.00	
Miscellaneous Expense	0.00	
Training Lunch	<u>90.00</u>	
TOTAL EXPENDITURES		3,196.93
BALANCE, December 31, 2013		1,414.10
TOTAL EXPENDITURES AND BALANCE		<u><u>\$4,611.03</u></u>

2013
COUNTY OF ELK
Work Release Account
Northwest Savings Bank Checking 1086013636

BALANCE, December 31, 2012 199,064.01

REVENUES

Collections from Work Release Residents	65,002.15
Reimbursement from General Fund	61,579.84
Interest Earned	278.87
Miscellaneous Credit	<u>0.00</u>

TOTAL REVENUES 126,860.86

TOTAL REVENUES AND BALANCE \$325,924.87

EXPENDITURES 165,511.41

TOTAL EXPENDITURES 165,511.41

BALANCE, December 31, 2013 160,413.46

TOTAL EXPENDITURES AND BALANCE \$325,924.87

2013
COUNTY OF ELK
District Court 59-3-02
District Justice George King

CNB Checking 0083814019

BALANCE, December 31, 2012	7,251.22
----------------------------	----------

REVENUES

Collections	255,994.32
EFT Received On December 31, 2012	798.50
But Not Credited Until January 2, 2013	
Voided Checks	204.55

TOTAL REVENUES	256,997.37
----------------	------------

TOTAL REVENUES AND BALANCE	\$264,248.59
----------------------------	--------------

EXPENDITURES

Pennsylvania Department of Revenue	163,411.10
County of Elk	35,703.05
Municipalities	28,870.42
Clerk of Courts	6,577.00
School Districts	4,205.77
Restitution	4,308.48
Collateral	7,592.06
Server Cost	4,224.94

TOTAL EXPENDITURES	254,892.82
--------------------	------------

BALANCE, December 31, 2013	9,355.77
----------------------------	----------

TOTAL EXPENDITURES AND BALANCE	\$264,248.59
--------------------------------	--------------

2013
COUNTY OF ELK
District Court 59-3-03
District Justice Mark Jacob
COUNTY NATIONAL BANK 0007013741

BALANCE, December 31, 2012 8,658.15

REVENUES

Collections	311,941.61
Void Checks	<u>182.70</u>

TOTAL REVENUES 312,124.31

TOTAL REVENUES AND BALANCE \$320,782.46

EXPENDITURES

Commonwealth of Pennsylvania	151,574.30
County of Elk	36,614.83
Municipalities	29,528.95
School District	1,391.77
Restitution	5,171.49
Server Cost	3,137.10
Clerk of Courts	3,000.00
Refunds	52,607.15
Miscellaneous	<u>6.74</u>

TOTAL EXPENDITURES 283,032.33

BALANCE, December 31, 2013 37,750.13

TOTAL EXPENDITURES AND BALANCE \$320,782.46

2013
COUNTY OF ELK
Prothonotary Account
CNB Now Checking 0087982721

BALANCE, December 31, 2012		14.98
REVENUES		
Daily Receipts	90,207.03	
Probation and Parole Department	4,475.36	
Interest Earned	8.81	
Child Support - PA Scdu	105.75	
IRS Direct Deposit	<u>1,422.25</u>	
TOTAL REVENUES		96,219.20
TOTAL REVENUES AND BALANCE		<u><u>\$96,234.18</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue		
Writs, etc.	15,816.73	
Administrative Office of Pennsylvania		
Courts—Act 119	348.00	
Refunds	5,923.75	
Automation Funding	3,950.00	
Net Collections to County of Elk	67,890.19	
Check Printing Fee & Bank Charges	77.23	
Sheriff Services	448.50	
Bureau of Unclaimed Property	145.00	
Wage Attachment	<u>1,200.00</u>	
TOTAL EXPENDITURES		95,799.40
BALANCE, December 31, 2013		434.78
TOTAL EXPENDITURES AND BALANCE		<u><u>\$96,234.18</u></u>

2013
COUNTY OF ELK
Prothonotary Automation Fund
NORTHWEST SAVINGS BANK 1081006593

BALANCE, December 31, 2012 5,386.09

REVENUES

Collections	5,310.82
Interest Earned	<u>0.67</u>

TOTAL REVENUES 5,311.49

TOTAL REVENUES AND BALANCE \$10,697.58

EXPENDITURES

Office Equipment	9,032.48
Checks	<u>92.99</u>

TOTAL EXPENDITURES 9,125.47

BALANCE, December 31, 2013 1,572.11

TOTAL EXPENDITURES AND BALANCE \$10,697.58

2013
COUNTY OF ELK
Prothonotary Escrow Account
NATIONAL CITY BANK Checking 22007959

BALANCE, December 31, 2012		48,599.58
REVENUES		
Interest Earned	0.00	
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	0.00	
TOTAL REVENUES		<u>0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$48,599.58</u></u>
EXPENDITURES		
Interest Transferred to Prothonotary Account		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	35,641.00	
TOTAL EXPENDITURES		<u>35,641.00</u>
BALANCE, December 31, 2013		12,958.58
TOTAL EXPENDITURES AND BALANCE		<u><u>\$48,599.58</u></u>

2013
COUNTY OF ELK
Recorder of Deeds
 NORTHWEST SAVINGS BANK 084036524

BALANCE, December 31, 2012		0.00
REVENUE		
Collections	823,883.68	
TOTAL REVENUES		<u>823,883.68</u>
TOTAL REVENUES AND BALANCE		<u><u>\$823,883.68</u></u>
EXPENDITURES		
Local and School Realty Transfer Tax	471,685.43	
Pennsylvania Department of Revenue		
Recorder of Deeds Tax	91,332.46	
County of Elk	199,749.79	
County Record Improvement Fund	8,650.00	
Recorder of Deeds Record Improvement		
Fund	12,975.00	
Elk County Affordable Housing Fund	26,858.00	
Commonwealth of Pennsylvania	110.00	
Recorders Automation and Technology		
Fund	12,360.00	
Bank Charges	<u>163.00</u>	
TOTAL EXPENDITURES		823,883.68
BALANCE, December 31, 2013		<u>0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$823,883.68</u></u>

2013
COUNTY OF ELK
Recorder of Deeds Record Improvement Fund
NORTHWEST SAVINGS BANK Savings 08-01-10030

BALANCE, December 31, 2012		4,452.53
REVENUES		
Collections	13,083.00	
Interest Earned	6.94	
TOTAL REVENUES		<u>13,089.94</u>
TOTAL REVENUES AND BALANCE		<u><u>\$17,542.47</u></u>
EXPENDITURES		
Supplies Purchased	5,545.28	
TOTAL EXPENDITURES		<u>5,545.28</u>
BALANCE, December 31, 2013		<u>11,997.19</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$17,542.47</u></u>

2013
COUNTY OF ELK
Recorder of Deeds Automation & Technology Fund
NORTHWEST SAVINGS BANK Savings 1081027409
Opened October 4,2007

BALANCE, December 31, 2012	27,329.28	
REVENUES		
Collections of the Recorder of Deeds	538,632.91	
Interest Earned	34.20	
Automation & Technology Collections	12,495.00	
TOTAL REVENUES	<u>551,162.11</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$578,491.39</u></u>
EXPENDITURES		
Checks Payable to Elk County	199,749.79	
Other Expenses	328,434.12	
Recorder's Automation & Technology Fund	11,328.00	
TOTAL EXPENDITURES	539,511.91	
BALANCE, December 31, 2013	<u>38,979.48</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$578,491.39</u></u>

2013
COUNTY OF ELK
Register of Wills and Clerk of Orphans Court
NORTHWEST SAVINGS BANK 084200567

BALANCE, December 31, 2012 0.00

REVENUES

Collections 60,523.88

TOTAL REVENUES 60,523.88

TOTAL REVENUES AND BALANCE \$60,523.88

EXPENDITURES

Pennsylvania Department of Revenue	7,740.50
County of Elk General Fund	
Register of Wills	43,046.38
Orphans Court	9,645.00
Adoption Council	0.00
Delux Check Charge	<u>92.00</u>

TOTAL EXPENDITURES 60,523.88

BALANCE, December 31, 2013 0.00

TOTAL EXPENDITURES AND BALANCE \$60,523.88

2013
COUNTY OF ELK
Sheriff's Office Account

Northwest Savings Bank Checking 1086020094

Northwest Savings Bank Checking 1086026778

BALANCE, December 31, 2012 59,244.43

REVENUES

Real Estate Sale	387,541.95
Civil Action	25,876.60
Gun Permits	25,940.00
Personal Property	46,613.54
Warrants	7,332.47
Protection from Abuse	1,447.07
Writ of Transportation	1,276.97
Licenses to Sell Firearms	57.00
Licenses to Buy and Sell Precious Metals	250.00
Interest	58.11
Miscellaneous	<u>5.00</u>

TOTAL REVENUES 496,398.71

TOTAL REVENUES AND BALANCE \$555,643.14

EXPENDITURES

Personal Property	38,303.06
Civil Action	8,202.89
Warrants	519.69
County of Elk	76,227.14
Miscellaneous Sheriff Sale Expenses	149,742.89
Tax Collectors	16,565.75
Tax Claim Bureau	142,890.35
Register and Recorder	6,316.20
Prothonotary	5,925.50
DSTA Account	9,230.00
Advertising Costs	40,689.05
Firearms License Validation System	1,291.00
Notary	1,859.00
Miscellaneous Charges	<u>623.85</u>

TOTAL EXPENDITURES

498,386.37

BALANCE, December 31, 2013 57,256.77

TOTAL EXPENDITURES AND BALANCE \$555,643.14

Bank Account was Opened for Main Account and old Account was left opened to accommodate outstanding checks.
Balance in old account at end of year is \$487.69

2013
COUNTY OF ELK
Sheriff's License To Carry Modernization Escrow Account
Northwest Savings Bank 1086020110

BALANCE, December 31, 2012	0.01	
REVENUES		
Bank Deposits	0.00	
TOTAL REVENUES	<u>0.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	0.00	
TOTAL EXPENDITURES	<u>0.00</u>	
BALANCE, December 31, 2013	<u>0.01</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

2013
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Saving Bank Checking 1086020102

BALANCE, December 31, 2012	430.01	
REVENUES		
Bank Deposits	1,383.00	
TOTAL REVENUES	<u>1,383.00</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$1,813.01</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	1,596.00	
TOTAL EXPENDITURES	<u>1,596.00</u>	
BALANCE, December 31, 2013	217.01	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,813.01</u></u>

2013
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account

Northwest Savings Bank 1081030882

BALANCE, December 31, 2012	2,553.60	
REVENUES		
Deposits from Sheriff's Office Account	9,230.00	
Interest	2.60	
TOTAL REVENUES	<u>9,232.60</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$11,786.20</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	8,860.00	
TOTAL EXPENDITURES	<u>8,860.00</u>	
BALANCE, December 31, 2013	2,926.20	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,786.20</u></u>

77A

2013
COUNTY OF ELK
Sheriff's Surcharge Account
Northwest Savings Bank 10860264448

BALANCE, December 31, 2012 3,799.94

REVENUES

Miscellaneous Revenue	14,548.04
Interest Earned	3.85

TOTAL REVENUES	<u>14,551.89</u>
----------------	------------------

TOTAL REVENUES AND BALANCE	<u><u>\$18,351.83</u></u>
----------------------------	---------------------------

EXPENDITURES 11,276.80

TOTAL EXPENDITURES	<u>11,276.80</u>
--------------------	------------------

BALANCE, December 31, 2013 7,075.03

TOTAL EXPENDITURES AND BALANCE	<u><u>\$18,351.83</u></u>
--------------------------------	---------------------------

2013
COUNTY OF ELK
Treasurer--Agent for Licenses
County National Bank 0002383867

BALANCE, December 31, 2012 (545.71)

REVENUES

Dog Licenses	34,663.17	
Hunting License Sales	83,284.20	
Fishing License Sales	9,312.50	
Small Game of Chance Licenses	6,895.00	
Bingo Licenses	1,850.00	
Sporting Pistol Permits	154.00	
Boat Registration, Temporary Tags	2,239.00	
Duck Stamps	432.00	
Miscellaneous	143.60	
Wage Attachment	1,180.15	
		140,153.62

TOTAL REVENUES

TOTAL REVENUES AND BALANCE \$139,607.91

EXPENDITURES

Paid to Elk County		
Dog Licenses	5,895.17	
Hunting License Commission	9,702.00	
Fishing License Commission	479.00	
Small Game of Chance Licenses	6,895.00	
Bingo License	1,850.00	
Sporting Pistol Permits	154.00	
Boat Registration, Temporary Tags	187.00	
Miscellaneous	(83.53)	
		25,078.64

Paid to State		
Department of Agriculture	28,768.00	
Electronic Transfer		
Hunting License Sales	73,756.30	
Electronic Transfer		
Fishing License Sales	8,803.10	
Amplex Duck Stamps	495.00	
Boat Registration, Temporary Tags	2,052.00	
Miscellaneous Fees	219.47	
		114,093.87

TOTAL EXPENDITURES 139,172.51

BALANCE, December 31, 2013 435.40

TOTAL EXPENDITURES AND BALANCE \$139,607.91

2013
COUNTY OF ELK
Adoption Counseling Fee Account

CNB Prime Money Fund 0083940434

BALANCE, December 31, 2012		5,229.83
REVENUES		
Counseling Fees from Recorder of Deeds	0.00	
Interest Earned	5.23	
TOTAL REVENUES		5.23
TOTAL REVENUES AND BALANCE		<u><u>\$5,235.06</u></u>
EXPENDITURES	0.00	
BALANCE, December 31, 2013		5,235.06
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,235.06</u></u>

2013
COUNTY OF ELK
Cooperative Extension Service
PNC Bank 6351164653

BALANCE, December 31, 2012		1,174.40
REVENUES		
County of Elk--Appropriations	37,606.47	
Transferred from PSCE Program	<u>423.99</u>	
TOTAL REVENUES		38,030.46
TOTAL REVENUES AND BALANCE		<u><u>\$39,204.86</u></u>
EXPENDITURES		
Personal Services	\$30,908.01	
Travel	1,776.93	
Office Supplies	3,311.32	
Equipment Service Contracts and Leases	3,153.64	
Publications/Demonstrations	135.00	
Operations	253.00	
Utilities	100.70	
Miscellaneous	<u>0.00</u>	
TOTAL EXPENDITURES		39,638.60
BALANCE, December 31, 2013		(433.74)
TOTAL EXPENDITURES AND BALANCE		<u><u>\$39,204.86</u></u>

2013
COUNTY OF ELK
Dirt and Gravel Road Program
NORTHWEST SAVINGS BANK 084051838

BALANCE, December 31, 2012	28,993.40	
REVENUES		
Interest	12.17	
TOTAL REVENUES	<u>12.17</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$29,005.57</u></u>
EXPENDITURES		
Jones Township	12,500.00	
TOTAL EXPENDITURES	<u>12,500.00</u>	
BALANCE, December 31, 2013	16,505.57	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$29,005.57</u></u>

2013
COUNTY OF ELK
Prisoners' Incentive Account
NORTHWEST SAVINGS BANK Checking 08400031459

BALANCE, December 31, 2012 23,156.69

REVENUES

T-Netix, Inc.--Commission	7,403.11
Transfer from Prison Inmate Fund--Commissary	41,739.36
Prison Inmate Fund--T-Netix Phone Cards	2,037.00
Interest	11.36
Reimbursements under \$2.00	27.44
Bank Error	0.01
	<hr/>
TOTAL REVENUES	51,218.28

TOTAL REVENUES AND BALANCE	<hr/> <hr/> \$74,374.97
----------------------------	-------------------------

EXPENDITURES

Commissary Supplies	29,051.74
Prison Inmate Account Payroll	1,079.97
Commissary Postage Stamps	504.00
Inmate Supplies and Equipment	5,266.68
Phone Cards	11,060.00
Television	1,152.42
Magazine and Newspaper Subscriptions	1,953.02
Miscellaneous	870.09
	<hr/>
TOTAL EXPENDITURES	50,937.92

BALANCE, December 31, 2013 23,437.05

TOTAL EXPENDITURES AND BALANCE	<hr/> <hr/> \$74,374.97
--------------------------------	-------------------------

2013
COUNTY OF ELK
Probation and Parole Department
NATIONAL CITY BANK 0022018014
PNC Bank 63-5116-5533

BALANCE, December 31, 2012		56,924.18
REVENUES		
Collections from Clients & Escrow	564,050.89	
TOTAL REVENUES		<u>564,050.89</u>
TOTAL REVENUES AND BALANCES		<u><u>\$620,975.07</u></u>
EXPENDITURES		
Restitution	97,528.88	
Act 198 Substance Abuse	6,420.39	
Elk County DUI	139.40	
Elk County Prothonotary Automation	1,360.82	
Elk County Prothonotary	4,475.36	
Elk County Sheriff	2,236.96	
Elk County	164,325.24	
Elk County Act 35 Supervision Fee	\$36,339.61	
Miscellaneous and Municipal Fines	13,342.80	
Nelson Behavioral, C.R.N., Driver Education		
Phase II Drug and Alcohol	573.38	
Escheated checks	327.70	
State Costs, Fines & Judgements	159,262.04	
Check Printing	410.71	
Refunds	<u>60,383.64</u>	
TOTAL EXPENDITURES		547,126.93
BALANCE, December 31, 2013		73,848.14
TOTAL EXPENDITURES AND BALANCE		<u><u>\$620,975.07</u></u>

2013
COUNTY OF ELK
Probation Office Juvenile Restitution Fund

National City Bank 984728263

Opened 1/13/07

Beginning Balance	7,424.66	
REVENUES		
Collections from Clients	1,645.87	
TOTAL REVENUES	<u>1,645.87</u>	
TOTAL REVENUES AND BALANCE		<u><u>\$9,070.53</u></u>
EXPENDITURES		
Payments to Clients	1,063.00	
TOTAL EXPENDITURES	<u>1,063.00</u>	
BALANCE, December 31, 2013	8,007.53	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$9,070.53</u></u>

2013
COUNTY OF ELK
Juvenile Probation Fund

CNB

Opened 12/31/12

Beginning Balance 1/1/13	12,763.72
REVENUES	
Collections from Clients	3,377.00
TOTAL REVENUES	<u>3,377.00</u>
TOTAL REVENUES AND BALANCE	<u><u>\$16,140.72</u></u>
EXPENDITURES	
Payments to Clients	2,629.82
TOTAL EXPENDITURES	<u>2,629.82</u>
BALANCE, December 31, 2013	13,510.90
TOTAL EXPENDITURES AND BALANCE	<u><u>\$16,140.72</u></u>

2013
COUNTY OF ELK
Soil and Water Conservation

CNB Checking 0087220593
CNB Savings 0004292066
NORTHWEST SAVINGS BANK 084051838

BALANCES, December 31, 2012

CNB Checking Account	32,700.52	
Northwest Savings Passbook Account	3,106.09	
Act 13 Savings	0.00	
TOTAL BALANCE		35,806.61

REVENUES

County Allocation	59,192.33	
State Grants and Reimbursements	94,697.52	
Commissioners Allocation	0.00	
ECCD Reimburse	17,229.31	
Miscellaneous reimbursements	22,642.43	
E & S Permit Fees	4,745.00	
Clean water Fund--Permit Fees	7,025.00	
Interest Earned	6.58	
Act 13 Savings Deposits	56,819.61	
Act 13 Savings Interest	137.68	
TOTAL REVENUES		262,495.46

TOTAL REVENUES AND BALANCE

\$298,302.07

EXPENDITURES

Salaries, Benefits, and Payroll Taxes	162,032.54	
District Travel Expenses	9,360.57	
Dues	1,653.00	
Contracted Services	1,863.97	
Supplies	5,882.14	
Training	1,645.55	
Miscellaneous Expenses	26,367.95	
Audit Expenses	2,300.00	
Advertising	278.10	
County of Elk	10,000.00	
Clean Water Transfer to G.F.	0.00	
Act 13 Withdrawals	20,001.44	
TOTAL EXPENDITURES		241,385.26

BALANCES, December 31, 2013

CNB Checking Account	9,823.29	
Northwest Savings Passbook Account	10,137.67	
Act 13 Savings Account	36,955.85	
TOTAL BALANCE		56,916.81

TOTAL EXPENDITURES AND BALANCE

\$298,302.07

2013 COUNTY OF ELK Tax Statement

ASSESSED VALUATION

Real Estate	\$516,042,686.00	
Occupation	<u>1,819,525.00</u>	
Total Assessed Valuation		\$517,862,211.00
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		21,987

TAX RATES

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

CURRENT TAX LEVY

General Fund		
Real Estate	\$6,783,025.19	
Mineral Rights	<u>2,965.87</u>	\$6,785,991.06
Debt Fund		
Real Estate	\$257,967.52	
Mineral Rights	<u>113.57</u>	258,081.09
Per Capita	<u>109,935.00</u>	<u>109,935.00</u>
Total Current Tax Levy		\$7,154,007.15

(Continued)

2013
COUNTY OF ELK
Tax Statement (Continued)

TAXES COLLECTED

Real Estate

Current	\$6,290,561.43
Previous	9,314.98
Prior	
Tax Claim Bureau	<u>894,869.25</u>

Total Real Estate Collected	\$7,194,745.66
-----------------------------	----------------

Debt

Current	\$240,285.13
Previous	733.95
Prior	
Tax Claim Bureau	<u>280.85</u>

Total Debt Collected	\$241,299.93
----------------------	--------------

Per Capita

Current	\$92,013.30
Previous	2,942.50
Prior	<u>110.00</u>

Total Per Capita Collected	\$95,065.80
----------------------------	-------------

Total Taxes Collected in 2013	\$7,531,111.39
-------------------------------	----------------

TAXES OUTSTANDING

Real Estate	\$423,578.73
Debt	16,097.24
Per Capita	<u>13,945.00</u>

Total Taxes Outstanding at End of 2013	\$453,620.97
--	--------------

2013
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2013

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2013	124,908.49	4,762.81	815.60
		2012			44.00
FOX TOWNSHIP	Swanson, Vondalee	2013	761,438.03	28,958.03	10,265.20
		2012			1,221.00
HIGHLAND TOWNSHIP	Moran, Samuel	2013	99,987.36	3,803.79	1,237.20
		2012			
HORTON TOWNSHIP	Woodward, Emma	2013	236,362.24	8,989.81	3,883.30
		2012			99.00
JAY TOWNSHIP	Allegretto, James	2013	351,423.91	13,368.45	5,828.50
		2012			528.00
JONES TOWNSHIP	Haight, Joseph	2013	355,379.91	13,516.95	5,086.80
		2012			302.50
		2011			38.50
MILLSTONE TOWNSHIP	Clark, Gale	2013	51,953.72	1,976.53	250.10
RIDGWAY TOWNSHIP	Clark, Gale	2013	540,050.84	20,538.09	7,824.60
		2012			467.50
SPRING CREEK TOWNSHIP	Olson, Curtis	2013	80,279.63	3,054.25	675.00
		2012			
		2011			\$27.50
JOHNSONBURG BOROUGH	Destephano, Trina In Lieu of Taxes	2013	359,496.08	13,672.17	5,866.10
		2012	1,383.68	109.38	187.00
		2011			\$38.50
		2010			\$5.50
RIDGWAY BOROUGH	Mader Jr, Keith In Lieu of Taxes In Lieu of Taxes	2013	588,858.34	22,394.35	9,761.50
		2012	4,408.74	347.18	
		2012	3,522.56	277.39	
CITY OF SAINT MARYS	Bloam, Charles	2013	2,740,422.88	105,249.90	40,519.40
		2012			93.50
TOTAL TAXES COLLECTED			\$6,299,876.41	\$241,019.08	\$95,065.80

2013
COUNTY OF ELK
Tax Collectors' Account (Continued)
County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	McClellan, Virginia	2013	11,527.29	427.77	50.00
		2012			10.00
		2011			5.00
		2010			10.00
FOX TOWNSHIP	Swanson, Vondalee	2013	46,420.88	1765.56	2,195.00
		2012			1,305.00
		2011			1,725.00
		2010			2,095.00
HIGHLAND TOWNSHIP	Moran, Samuel	2013	14,357.87	546.20	385.00
		2012			420.00
		2011			300.00
		2010			415.00
HORTON TOWNSHIP	Woodward, Emma	2013	15,759.73	599.38	610.00
		2012			430.00
		2011			420.00
		2010			305.00
JAY TOWNSHIP	Allegretto, James	2013	30,297.30	1,150.05	1,190.00
		2012			1,040.00
		2011			3,195.00
		2010			1,171.67
JONES TOWNSHIP	Haight, Joseph	2013	23,495.26	893.64	710.00
		2012			500.00
		2011			215.00
		2010			250.00
			141,858.33	5,382.60	18,951.67

(Continued to Next Page)

2013
COUNTY OF ELK
Tax Collectors' Account (Continued)
County Taxes Outstanding at Year End

County Taxes			General Fund	Debt Fund	Per Capita
Taxing District	Tax Collector	Year			
MILLSTONE TOWNSHIP	Clark, Gale	2013	2,464.09	93.79	25.00
		2012			30.00
		2011			30.00
		2010			20.00
RIDGWAY TOWNSHIP	Clark, Gale	2013	39,772.26	1,512.62	985.00
		2012			690.00
		2011			625.00
		2010			625.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2013	6,171.46	234.98	135.00
		2012			120.00
		2011			40.00
		2010			85.00
JOHNSONBURG BOROUGH	Destephano, Trina	2013	38,032.00	1,446.53	1,730.00
		2012			1,655.00
		2011			1,535.00
		2010			1,010.00
RIDGWAY BOROUGH	Mader Jr, Keith	2013	66,954.87	2,546.39	3,225.00
		2012			3,730.00
		2011			3,650.00
		2010			3,785.00
CITY OF SAINT MARYS	Bloam III, Charles	2013	128,325.72	4,880.33	2,705.00
		2012			3,015.00
		2011			1,725.00
		2010			1,830.50
TOTAL TAXES OUTSTANDING			423,578.73	16,097.24	51,957.17

2013
COUNTY OF ELK
Tax Collectors' Summary

COUNTY TAXES COLLECTED IN 2013			
Year	General Fund	Debt Fund	Per Capita
2013	\$6,299,876.41	\$241,019.08	\$92,013.30
2012			2,942.50
Prior			110.00
TOTALS	<u>\$6,299,876.41</u>	<u>\$241,019.08</u>	<u>\$95,065.80</u>

COUNTY TAXES OUTSTANDING AT YEAR END 2013			
Year	General Fund	Debt Fund	Per Capita
2013	\$423,578.73	\$16,097.24	\$13,945.00
2012			12,945.00
2011			13,465.00
2010			11,602.17
TOTALS	<u>\$423,578.73</u>	<u>\$16,097.24</u>	<u>\$51,957.17</u>

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

2013
COUNTY OF ELK
Tax Claim Bureau Fund
 CNB Cash Management Checking 0087228844

OFFICE BALANCE, December 31, 2012 374,725.98

REVENUES

Delinquent Taxes Collected	3,158,106.09
Interest Earned	<u>1,898.58</u>

TOTAL REVENUES 3,160,004.67

TOTAL REVENUES AND BALANCE \$3,534,730.65

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk--General Fund	894,869.25
County of Elk--Debt Fund	280.85
Boroughs	121,747.31
City of St. Marys	312,061.38
Townships	94,732.58
School Districts	1,618,379.14
Repository Sale	1,150.00
Prothonotary	209.75
Recorder of Deeds	7,503.88
Judicial Excess Sale	68,903.87
Bank Charge	19.34
NSF Charges	<u>\$14,864.65</u>

3,134,722.00

TOTAL EXPENDITURES

Balance, December 31, 2013 400,008.65

TOTAL EXPENDITURES AND BALANCE \$3,534,730.65

2013
COUNTY OF ELK
Contingent Liability
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds
----Series of 2010

RENOVATION OF ELK HAVEN NURSING HOME AND
CONSTRUCTION OF SILVER CREEK TERRACE
ORIGINALLY FUNDED BY A \$4,765,000 SERIES OF 1994 BOND ISSUE
WHICH WAS REFINANCED AS A \$4,495,000 SERIES OF 1997 BOND ISSUE
THEN AGAIN WAS REFINANCED AS A \$4,315,000 SERIES OF 2002 BOND ISSUE
THIS WAS AGAIN REFINANCED AS A \$2,345,000.00 SERIES OF 2010

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

The County had a contingent liability against its full faith and credit on the \$4,765,000, Series of 1994, Bond Issue of the Elk County Industrial Development Authority. On December 1, 1997, in order to reduce interest costs, the Elk County Industrial Development Authority refinanced the remaining balance of its original obligation, \$4,470,000, with the \$4,495,000, Series of 1997, Bond Issue. On December 15, 2002, the Elk County Industrial Authority and the Elk Haven Nursing Home Association again refinanced the remaining balance of \$3,785,000, with the \$4,315,000, Series of 2002 Bond Issue. This transpired with the intentions to both reduce interest costs and incur additional funds to provide for the purchase and installation of a power generator and a heating, ventilation and air conditioning system for the 120-bed facility that provides nursing care in the City of St. Marys. As of December 31, 2013, the Authority has made all scheduled payments of interest on the bond issue of 2002. On December 16, 2010 the Series 2002 Bond Issue was paid off and refinanced with the Series of 2010 in the amount of \$2,345,000.00.

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

2013
COUNTY OF ELK
Contingent Liability Amortization Schedule
Elk County Industrial Development Authority's
Bond Issue--Series 2010

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

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

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

2013
COUNTY OF ELK
Contingent Liability Repayment History
Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds--Series of 2010

Year	Annual Interest	Total Interest	Annual Principal	Total Principal	Annual Debt Service	Balance of Principal
2011		\$25,735.53	\$75,000.00	\$2,345,000.00	\$75,000.00	\$2,270,000.00
2012		45,890.00	265,000.00	2,345,000.00	265,000.00	2,005,000.00
2013		42,410.00	270,000.00	2,345,000.00	270,000.00	1,735,000.00
2014					0.00	
2015					0.00	
2016					0.00	
2017					0.00	
2018					0.00	
2019					0.00	

2013 Elk County Assessment Office

Maps																Grand
Month	#	Books	S&H	Sales Tax	Total	Copies	Both	C/G	Letters	Data	Appeal	Labels	Other	Misc	Total	Total
January	2	35.45	8.00	2.10	45.55	456.00		50.00			25.00		135.00		666.00	711.55
February	2	35.00		2.10	37.10	381.50			10.00		175.00		1,421.60		1,988.10	2,025.20
March	5	50.00	4.00	3.00	57.00	464.00				258.90	200.00				922.90	979.90
April	6	42.50	4.00	3.00	49.50	362.00			20.00	20.00					402.00	451.50
May	5	25.00		1.50	26.50	603.00			10.00	615.93					1,228.93	1,255.43
June	3	15.00	4.00	0.90	19.90	588.50			20.00		50.00				658.50	678.40
July	6	30.00		1.80	31.80	458.00					375.00				833.00	864.80
August	3	15.00	8.00	0.90	23.90	474.50			40.00		150.00				664.50	688.40
September	8	40.00		2.40	42.40	278.20			30.00	5.35					313.55	355.95
October	7	35.00		2.10	37.10	504.90			20.00	80.00					604.90	642.00
November	5	25.00	8.00	1.50	34.50	328.00		2,052.00	10.00						2,390.00	2,424.50
December	5	25.00		1.50	26.50	327.00									327.00	353.50
Totals	57.00	372.95	36.00	22.80	431.75	5,225.60	0.00	2,102.00	160.00	980.18	975.00	0.00	1,556.60	0.00	10,999.38	11,431.13

2013
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank Account # 1086019732

BALANCE, December 31, 2012	208,074.13	
REVENUES		
Elk Co. Soil & Water	0.00	
Interest	312.32	
TOTAL REVENUES		<u>312.32</u>
TOTAL REVENUES AND BALANCE		<u><u>\$208,386.45</u></u>
EXPENDITURES		
Elk Conservation District	0.00	
TOTAL EXPENDITURES		<u>0.00</u>
BALANCE, December 31, 2013	208,386.45	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$208,386.45</u></u>

2013
COUNTY OF ELK
County Wide Zoning
CNB Bank 0006142004

BALANCE, December 31, 2012

1,000.12

REVENUES

Interest

0.10

TOTAL REVENUES

0.10

TOTAL REVENUES AND BALANCE

\$1,000.22

EXPENDITURES

0.00

TOTAL EXPENDITURES

BALANCE, December 31, 2013

1,000.22

TOTAL EXPENDITURES AND BALANCE

\$1,000.22

2013
COUNTY OF ELK
Gas Task Force Fund
CNB 6108716

BALANCE, December 31, 2012		7,045.67
Revenues	0.00	
Community Education Council	0.00	
 TOTAL REVENUES		<u>0.00</u>
 TOTAL REVENUES AND BALANCE		<u><u>\$7,045.67</u></u>
 EXPENDITURES		
Seminars	0.00	
Advertising	0.00	
Supplies	0.00	
 TOTAL EXPENDITURES		<u>0.00</u>
 BALANCE, December 31, 2013		7,045.67
 TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,045.67</u></u>

2013
COUNTY OF ELK
GAS WELL IMPACT FEE

Farmers National Bank 7640000210

Opened November 2012

BEGINNING BALANCE		397,868.46
REVENUES		
Commonwealth of Pa.	398,808.91	
Interest	819.70	
TOTAL REVENUES		<u>399,628.61</u>
TOTAL REVENUES AND BALANCE		<u><u>\$797,497.07</u></u>
EXPENDITURES	122,122.60	
TOTAL EXPENDITURES		<u>122,122.60</u>
BALANCE, December 31, 2013		675,374.47
TOTAL EXPENDITURES AND BALANCE		<u><u>\$797,497.07</u></u>

2013

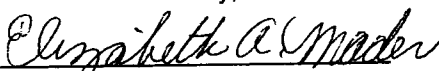
COUNTY OF ELK Auditors' Comments

We would again like to "thank" the elected officials and employees of Elk County for their cooperation during our 2013 audit.

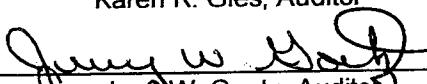
We attempt to have our Auditors' Settlement booklet conform to the single audit prepared by the independent accounting firm of Sharkey Piccirillo Keen & Hanzely LLP. The accounts of the County and its agencies are arranged in a sequence of categories consistent with the audit report guidelines provided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

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

Sincerely,


Elizabeth A. Mader, Chairperson


Karen R. Gies, Auditor


Jerry W. Goetz, Auditor

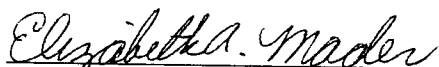
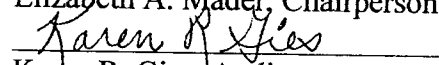
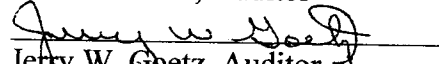
2013

AUDIT FINDINGS

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

There are still some serious issues with the Sheriff's office. The major concern is the amount of money that passes through that office and only two or three deposits made in a month. Our recommendation as in the past and again this year is to make daily deposits. There is no check register kept for some of the accounts. No receipt books are kept. Everything is entered into the computer and when it is down information is written on a piece of paper. When the computer is up and running things are then entered and the piece of paper thrown away. Previously we spoke with the Sheriff on this problem and he does not seem to have any concerns at how the office is being run.

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


Elizabeth A. Mader, Chairperson

Karen R. Gies, Auditor

Jerry W. Goetz, Auditor

