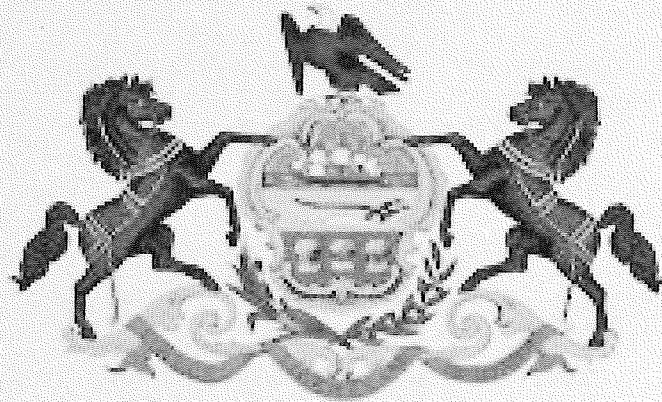


# **2022 COUNTY OF ELK AUDITORS' SETTLEMENT**



**“Audit findings are easy to come up with,  
successful change from a finding is true  
internal audit value”**

**Michael Piazza's**

**2022**  
**COUNTY OF ELK**  
**Elected Officials**

**59<sup>TH</sup> JUDICIAL DISTRICT SENIOR JUDGE**  
Honorable Richard A. Masson

**59<sup>TH</sup> JUDICIAL DISTRICT PRESIDENT JUDGE**  
Honorable Shawn T. McMahon

**DISTRICT ATTORNEY**  
Thomas G.G. Coppolo (December – October)  
Beau Grove (October – December)

**DISTRICT JUSTICES**  
Mark S. Jacob  
James L. Martin

**COUNTY COMMISSIONERS**  
Joseph Daghir  
M. Fritz Lecker  
Matthew G. Quesenberry

**SHERIFF**  
W. Todd Caltagarone

**PROTHONOTARY AND CLERK OF COURTS**  
Susanne Straub Schneider

**RECORDER OF DEEDS AND REGISTER OF WILLS**  
Lee Neureiter

**TREASURER**  
Peggy B. Schneider

**COUNTY CORONER**  
Michelle Muccio

**COUNTY AUDITORS**  
Sandra A. Caltagarone  
Siobhan Voss  
Jean Zore

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**2022 Assessment Office Account Categorized Revenue**

<b>Month</b>	<b>Maps/Copies</b>	<b>Labels</b>	<b>Data</b>	<b>C&amp;G</b>	<b>Total</b>
January	\$241.00	\$132.00	\$0.00	\$0.00	\$373.00
February	\$370.00	\$0.00	\$0.00	\$0.00	\$370.00
March	\$397.00	\$410.00	\$4,251.56	\$200.00	\$5,258.56
April	\$506.00	\$0.00	\$6,407.85	\$25.00	\$6,938.85
May	\$584.00	\$0.00	\$30.00	\$50.00	\$664.00
June	\$463.00	\$0.00	\$25.00	\$0.00	\$488.00
July	\$724.00	\$0.00	\$66.90	\$25.00	\$815.90
August	\$384.00	\$0.00	\$0.00	\$275.00	\$659.00
September	\$489.00	\$0.00	\$2,643.90	\$150.00	\$3,282.90
October	\$531.00	\$0.00	\$0.00	\$50.00	\$581.00
November	\$328.50	\$75.00	\$0.00	\$0.00	\$403.50
December	\$319.00	\$0.00	\$0.00	\$50.00	\$369.00
<b>Totals</b>					\$20,203.71

**2022**  
**COUNTY OF ELK**  
**Tax Statement**

**Assessed Valuation**

Real Estate (Taxable)	\$527,036,445
Real Estate (Exempt)	\$87,484,350

Rate of Assessment on Real Estate	50%
-----------------------------------	-----

Number of Per Capita Units Assessed	61,412
-------------------------------------	--------

**Tax Rates**

General County Purposes	15.40
Debt Purposes	0.75
Total County Tax Rate Millage	16.15

County Per Capita Tax	\$5.00
-----------------------	--------

**Current Tax Levy**

General Fund	
Real Estate	\$81,163,613
Mineral Rights	\$39,527,733
	\$120,691,346

Debt Fund	
Real Estate	\$47,992
Mineral Rights	\$23,373
	\$71,365

Per Capita	\$307,061
------------	-----------

TOTAL CURRENT TAX LEVY	\$121,069,772
------------------------	---------------

**2022**  
**COUNTY OF ELK**  
**Adoption Counseling Fee**  
CNB Bank 0434

BALANCE, December 31, 2021		\$5,877.57
REVENUES		
Collections	\$150.00	
Interest	<u>\$0.60</u>	
TOTAL REVENUES		<u>\$150.60</u>
TOTAL REVENUES AND BALANCE		<u><u>\$6,028.17</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2022		<u>\$6,028.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,028.17</u></u>



**2022**  
**COUNTY OF ELK**  
**Children and Youth Special Account**  
Northwest Savings Bank 0422

BALANCE, December 31, 2021

\$59,455.12

REVENUES

Commonwealth of Pa. State Treasurer - Human Services

Act 148	\$1,576,436.44
Caseworker Visitation Mini Grant	\$2,000.00
Division X Grant	\$33,265.11
Families First Transition Act	\$10,850.00
Independent Living Grant	\$191,526.00
Special Grants	\$817,854.39
TANF Monies	\$18,924.84
Title IV-B	\$25,955.00
Title IV-E/AA	\$107,072.94
Title IV-E/FC	\$207,358.39
Title IV-E/ITG Grant	\$21,920.91
Title IV-E/PS Grant	\$401.82
Title IV-E/SPLC	\$64,038.75
Title XX	\$32,634.00
County of Elk Local Share	\$470,873.89
Miscellaneous Reimbursements	\$8.32
Proceeds From Sale of Vehicle	\$1,998.00
Program Income (Maintenance)	\$111,005.78
Interest Earned	\$366.02

TOTAL REVENUES

\$3,694,490.60

TOTAL REVENUES AND BALANCE

\$3,753,945.72

EXPENDITURES

Adoptive Assistance	\$217,894.82
Communications	\$16,955.32
Consultant Services	\$43,541.50
County Reimbursement for Wages and Benefits	\$841,941.08
Court-Related Expenses	\$898.04
Indirect Administration	\$44,791.00
Miscellaneous Personnel Expenses	\$5,364.65
Occupancy, Rent, Utilities, and Housekeeping	\$41,372.14
Office Equipment and Supplies	\$13,194.74
Purchased Assets	\$30,404.16
Purchased Client Services	\$1,855,795.89
Service Supplies	\$50,156.15
Travel Expenses	\$24,193.43

TOTAL EXPENDITURES

\$3,186,502.92

BALANCE, December 31, 2022

\$567,442.80

TOTAL EXPENDITURES AND BALANCE

\$3,753,945.72

**2022**  
**COUNTY OF ELK**  
**P.O.S.T.S. Program**  
**Children and Youth Services/Probation**  
Northwest Savings Bank 1520

BALANCE, December 31, 2021		\$2,426.77
REVENUES		
Interest	<u>\$0.24</u>	
TOTAL REVENUES		<u>\$0.24</u>
TOTAL REVENUES AND BALANCE		<u>\$2,427.01</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		<u>\$0.00</u>
BALANCE, December 31, 2022		<u>\$2,427.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,427.01</u>

**2022**  
**COUNTY OF ELK**  
**Act 13 Gas Well Impact Fee**  
Farmers National Bank 0210

BALANCE, December 31, 2021		\$1,200,629.78	
REVENUES			
Commonwealth of Pennsylvania	\$757,324.55		
Interest	<u>\$768.08</u>		
TOTAL REVENUES		<u>\$758,092.63</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,958,722.41</u>
EXPENDITURES			
Grants and Appropriations	\$100,211.59		
Construction	<u>\$12,210.76</u>		
TOTAL EXPENDITURES		\$112,422.35	
BALANCE, December 31, 2022		<u>\$1,846,300.06</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,958,722.41</u>

Note: As of December 31, 2022, the Act 13 Gas Well Impact Fee Account had funds invested in a PLGIT Prime Account worth \$1,046,293.92. This is not included in the Act 13 Gas Well Impact Fee Account's operating office balance.

**2022**  
**COUNTY OF ELK**  
**Act 13 Highway/Bridge Improvement**  
**Farmers National Bank 3230**

BALANCE, December 31, 2021		\$381,861.33
REVENUES		
Commonwealth of Pennsylvania	<u>\$50,755.50</u>	
TOTAL REVENUES		<u>\$50,755.50</u>
TOTAL REVENUES AND BALANCE		<u>\$432,616.83</u>
Jay Township	\$15,902.92	
Spring Creek Township Supervisors	<u>\$60,795.00</u>	
TOTAL EXPENDITURES		\$76,697.92
BALANCE, December 31, 2022		<u>\$355,918.91</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$432,616.83</u>

**2022**  
**COUNTY OF ELK**  
**Act 13 Marcellus Legacy**  
**Farmers National Bank 3229**

BALANCE, December 31, 2021		\$31,797.01
REVENUES		
Commonwealth of Pa.	<u>\$29,693.79</u>	
TOTAL REVENUES		<u>\$29,693.79</u>
TOTAL REVENUES AND BALANCE		<u>\$61,490.80</u>
EXPENDITURES		
Appropriations & Legal Representation	<u>\$34,012.35</u>	
TOTAL EXPENDITURES		
BALANCE, December 31, 2022		<u>\$27,478.45</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$61,490.80</u>

**2022**  
**COUNTY OF ELK**  
**American Rescue Plan Act of 2021**  
Northwest Savings Bank 4499\*

BALANCE, December 31, 2021 \$1,668,860.22

REVENUE

A.R.P. Funding from U.S. Department of Treasury	\$2,904,833.50
Refunds	\$175.00
Voids	\$18,134.07
Interest	<u>\$1,266.70</u>

TOTAL REVENUES \$2,924,409.27

TOTAL REVENUES AND BALANCE \$4,593,269.49

EXPENDITURES

County of Elk	
Annex Building	\$17,330.49
Commissioners	\$560,480.73
Coroner	\$4,159.15
Courthouse Building	\$44,640.82
Fiscal Recovery	\$1,442.00
Municipalities	\$40,540.09
Recycling	\$27,819.07
County of Elk Departmental	
Auditors	\$4,017.08
Assessment	\$43.30
Children & Youth	\$2,334.30
Court	\$45,034.14
District Attorney	\$23,254.00
Elections	\$560.00
Emergency Services	\$22,307.00
IT/GIS	\$74,326.81
Prison	\$131,120.92
Probation	\$34,436.00
Prothonotary	\$43,006.64
Public Defender	\$12,419.39
Sheriff	\$56,454.58
Treasurer	\$2,393.32
Veterans	\$1,149.22
Elk County Nonprofit 501(c) Organizations	\$91,000.00
Elk County Small Businesses	<u>\$195,000.00</u>

TOTAL \$1,435,269.05

BALANCE, December 31, 2022 \$3,158,000.44

TOTAL EXPENDITURES AND BALANCE \$4,593,269.49

\* Categorized disbursements on next page

2022

**COUNTY OF ELK**  
**Categorized Disbursement of Elk County ARP Act of 2021 Grants**

County of Elk	Grant Recipient	81004	81005	81007	81008	82009	82010	82013	87001	32052	52017	\$6,380.00	Replace Lost or Stolen Checks	Grant Total
		Prevention in Congregate Settings	Personal Protective Equipment	Capital Investments - Physical Plant Changes	Other Covid- 19 Public Health Expenses	Small Business Econ. Assistance (General)	Aid to Nonprofit Organization	Other Economic Support	Admin Expenses	Personnel Assistance Due to Covid	Water, Sewer and Broadband Infrastructure	Transfer to Other Funds		
County of Elk	Annex Building			\$17,330.49										\$17,330.49
	Commissioners			\$150,659.00	\$107,503.59		\$250,000.00		\$98.89		\$52,219.25			\$560,480.73
	Coroner		\$4,159.15											\$4,159.15
	Courthouse Building			\$44,640.82										\$44,640.82
	Fiscal Recovery											\$1,442.00		\$1,442.00
	Municipalities							\$40,540.09						\$40,540.09
	Recycling		\$983.59	\$26,835.48										\$27,819.07
County of Elk Departmental	Auditors			\$4,017.08										\$4,017.08
	Assessment		\$43.30											\$43.30
	Children and Youth			\$2,334.30										\$2,334.30
	Court		\$3,767.39	\$11,296.99	\$29,969.76									\$45,034.14
	District Attorney			\$23,254.00										\$23,254.00
	Elections	\$560.00												\$560.00
	Emergency Services		\$7,219.00	\$15,088.00										\$22,307.00
	IT/GIS			\$63,111.24									\$11,215.57	\$74,326.81
	Prison	\$103,037.43	\$18,754.44	\$9,329.05										\$131,120.92
	Probation			\$34,436.00										\$34,436.00
	Prothonotary	\$2,299.75		\$40,706.89										\$43,006.64
	Sheriff				\$2,419.40					\$9,999.99				\$12,419.39
	Prothonotary		\$9,872.90	\$37,981.68	\$8,600.00									\$56,454.58
	Treasurer			\$2,393.32										\$2,393.32
	Veterans			\$649.22			\$500.00							\$1,149.22
Nonprofit Organizations														
	Nonprofit Organizations						\$91,000.00							\$91,000.00
	Small Businesses					\$195,000.00								\$195,000.00
	<b>2022 TOTALS</b>	\$105,897.18	\$44,799.77	\$484,063.56	\$148,492.75	\$195,000.00	\$341,500.00	\$40,540.09	\$98.89	\$9,999.99	\$52,219.25	\$1,442.00	\$11,215.57	\$1,435,269.05

**2022**  
**COUNTY OF ELK**  
**Construction Fund**  
Northwest Savings Bank 1629

BALANCE, December 31, 2021		\$84,491.94
REVENUES		
No Activity	\$0.00	
Interest	<u>\$42.25</u>	
TOTAL REVENUES		<u>\$42.25</u>
TOTAL REVENUES AND BALANCE		<u><u>\$84,534.19</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2022		<u>\$84,534.19</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$84,534.19</u></u>



**2022**  
**COUNTY OF ELK**  
**Bond Debt Service**  
 Truist Bank

Period Ending	Principal	Coupon		Interest		Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
March 23, 2021								\$2,110,000.00	\$2,110,000.00
June 1, 2021				\$4,583.39		\$4,583.39		\$2,110,000.00	\$2,110,000.00
December 1, 2021	\$75,000.00	1.15%		\$12,132.20		\$87,132.50		\$2,035,000.00	\$2,035,000.00
December 31, 2021							\$91,715.89		
June 1, 2022	\$180,000.00	1.15%		\$11,701.24		\$191,701.24		\$1,855,000.00	\$1,855,000.00
December 1, 2021	\$180,000.00	1.15%		\$10,666.25		\$190,666.25		\$1,675,000.00	\$1,675,000.00
<b>December 31, 2022</b>							<b>\$382,367.50</b>	<b>\$1,675,000.00</b>	<b>\$1,675,000.00</b>
June 1, 2023	\$181,000.00	1.15%		\$9,631.25		\$190,631.25		\$1,494,000.00	\$1,494,000.00
December 1, 2023	\$184,000.00	1.15%		\$8,590.50		\$192,590.50		\$1,310,000.00	\$1,310,000.00
December 31, 2023							\$383,221.75	\$1,310,000.00	\$1,310,000.00
June 1, 2024	\$184,000.00	1.15%		\$7,532.50		\$191,532.50		\$1,126,000.00	\$1,126,000.00
December 1, 2024	\$185,000.00	1.15%		\$6,474.50		\$191,474.50		\$941,000.00	\$941,000.00
December 31, 2024							\$383,007.00	\$941,000.00	\$941,000.00
June 1, 2025	\$185,000.00	1.15%		\$5,410.75		\$190,410.75		\$756,000.00	\$756,000.00
December 1, 2025	\$188,000.00	1.15%		\$4,347.00		\$192,347.00		\$568,000.00	\$568,000.00
December 31, 2025							\$382,757.75	\$568,000.00	\$568,000.00
June 1, 2026	\$188,000.00	1.15%		\$3,266.00		\$191,266.00		\$380,000.00	\$380,000.00
December 1, 2026	\$190,000.00	1.15%		\$2,185.00		\$192,185.00		\$190,000.00	\$190,000.00
December 31, 2026							\$383,451.00	\$190,000.00	\$190,000.00
June 1, 2027	\$190,000.00	1.15%		\$1,092.50		\$191,092.50			
December 31, 2027							\$191,092.50	\$0.00	\$0.00
	\$210,000.00			\$87,613.39		\$2,197,613.39	\$2,197,613.39		

**2022**  
**COUNTY OF ELK**  
**DEBT FUND**  
**GENERAL OBLIGATION BONDS-SERIES OF 2003**

Northwest Savings Bank 7661

BALANCE, December 31, 2021		\$412,027.29	
REVENUES			
In Lieu of Taxes	\$341.71		
Tax Claim	\$16,318.78		
Tax Collectors	\$370,048.40		
Interest	\$130.33		
TOTAL REVENUES		\$386,839.22	
TOTAL REVENUES AND BALANCE			\$798,866.51
EXPENDITURES			
PLGIT	\$400,000.00		
Tax Assessment Refund	\$4.34		
Truist Loan	\$382,367.49		
Veteran Preference	\$75.65		
TOTAL EXPENDITURES		\$782,447.48	
BALANCE, December 31, 2022		\$16,419.03	
TOTAL EXPENDITURES AND BALANCE			\$798,866.51

Note: As of December 31, 2022, the Debt Fund Account had funds invested in a PLGIT Prime Account worth \$494,950.96. This is not included in the Debt Fund Account's operating office balance.

**2022**  
**COUNTY OF ELK**  
**Elections Integrity Grant DCED**  
Farmers National Bank 1157\*

BALANCE, September 2, 2022		\$0.00	
REVENUES			
DCED	<u>\$103,425.87</u>		
TOTAL REVENUES		<u>\$103,425.87</u>	
TOTAL REVENUES AND BALANCE			<u>\$103,425.87</u>
EXPENDITURES			
Printing/Copying	\$7,990.80		
Training	\$1,396.83		
Equipment	\$48.33		
Staff Reimbursement	\$34,929.81		
Maintenace/Rentals/Permits	<u>\$1,996.84</u>		
TOTAL EXPENDITURES		\$46,362.61	
BALANCE, December 31, 2022		<u>\$57,063.26</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$103,425.87</u>

\*Account Opened 9/2/22

**2022**  
**Elk County Industrial Development Authority's**  
**Guaranteed Revenue Refunding Bonds - Series of 2012**

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

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

Year	Principal	Interest	Total
2022	\$310,000	\$7,269	\$317,269
BALANCE	\$0.00	\$0.00	\$0.00

\* Bond obligation completed in 2022

**2022**  
**COUNTY OF ELK**  
**Federal Social Services**  
CNB Bank 3930

BALANCE, December 31, 2021		\$126.35
REVENUES		
Commonwealth of Pa. State Treasurer - Public Welfare Homeless Assistance Program	<u>\$27,817.00</u>	
TOTAL REVENUES		<u>\$27,817.00</u>
TOTAL REVENUES AND BALANCE		<u>\$27,943.35</u>
EXPENDITURES		
CAPSEA	<u>\$27,817.00</u>	
TOTAL EXPENDITURES		\$27,817.00
BALANCE, December 31, 2022		<u>\$126.35</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$27,943.35</u>

**2022**  
**COUNTY OF ELK**  
**Fiscal Recovery Funds**  
Northwest Savings Bank 7088\*

BALANCE, January 1, 2021		\$46,983.08
REVENUES		
Interest transfer from ARP	<u>\$1,442.00</u>	
TOTAL REVENUES		<u>\$1,442.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$48,425.08</u></u>
EXPENDITURES		
Employee Recognition Pay	<u>\$9,608.75</u>	
TOTAL EXPENDITURES		\$9,608.75
BALANCE, December 31, 2022		<u>\$38,816.33</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$48,425.08</u></u>

**2022**  
**COUNTY OF ELK**  
**Gas Task Force Fund**  
Northwest Savings Bank 1637

BALANCE, December 31, 2021		\$7,115.54
REVENUES		
Interest	<u>\$3.53</u>	
TOTAL REVENUES		<u>\$3.53</u>
TOTAL REVENUES AND BALANCE		<u>\$7,119.07</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2022		<u>\$7,119.07</u>

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**

**GENERAL GOVERNMENT**

**Commissioners**

401001-10001	Salaries	\$218,072.68	
401001-10002	Personal Services	\$49,774.10	
401001-20002	Supplies	\$3,795.39	
401001-30000	Other Services & Charges	\$6,551.68	
401001-32002	Contracted Services-single audit	\$58,000.00	
401001-34001	Communications	\$5,753.04	
401001-36000	Travel	\$2,684.16	
401001-36008	Miscellaneous Dues/Expenses	\$15,638.00	
401001-41000	Miscellaneous Training/Registration	<u>\$2,070.00</u>	\$362,339.05

**Chief Clerk**

401101-10001	Salaries	\$94,841.99	
401101-10002	Personal Services	\$36,302.08	
401101-20002	Supplies	\$1,367.78	
401101-30000	Other Services & Charges	\$487.60	
401101-34000	Communications	\$0.00	
401101-36001	Travel	\$32.70	
401101-36000	Miscellaneous Dues/Expenses	\$526.00	
401101-41007	Miscellaneous Training/Registration	<u>\$685.00</u>	\$134,243.15

**Registration**

401201-10001	Salaries	\$77,794.00	
401201-10002	Personal Services	\$25,124.32	
401201-20002	Supplies	\$3,508.03	
401201-34000	Communications	\$8,938.36	
401201-36000	Travel	\$3,229.58	
401201-41000	Miscellaneous Training/Registration	<u>\$600.00</u>	\$119,194.29

**Elections**

401202-20000	Supplies	\$10,057.02	
401202-31003	Professional Services	\$16,128.78	
401202-32000	Contracted Services	\$1,908.20	
401202-34000	Communications	\$2,809.65	
401202-38002	Occupancy	<u>\$2,820.00</u>	\$33,723.65

**County Network**

401302-20005	Supplies	\$4,450.82	
401302-32000	Contracted Services	\$32,966.79	
401302-32042	Communications	<u>\$9,295.72</u>	\$46,713.33

**Auditors**

401303-10001	Salaries	\$51,867.30	
401303-10002	Personal Services	\$5,368.21	
401303-20002	Supplies	\$603.66	
401303-31005	Professional Services	\$1,500.00	
401303-34000	Communications	\$1,322.91	
401303-36000	Trans-Travel	\$4,064.07	
401303-41002	Misc - Dues	\$880.00	
401303-41000	Miscellaneous Training/Registration	<u>\$440.00</u>	\$66,046.15

**SUBTOTAL GENERAL FUND**

**\$762,259.62**



**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$205,305.42	
401306-10002	Personal Services	\$54,719.82	
401306-20002	Supplies	\$9,173.76	
401306-30000	Other Services & Charges	\$1,900.00	
401306-31006	Professional Services	\$450.00	
401306-32000	Contracted Services	\$30,082.37	
401306-34000	Communications	\$1,051.46	
401306-36000	Travel	\$3,607.57	
401306-41000	Miscellaneous Association Dues & Registration	\$440.00	
401306-41003	Miscellaneous Tax Bills & Postage	\$31,827.06	
401306-41007	Miscellaneous Training/Registration	(\$926.00)	
401306-70006	Consultant Clean & Green	\$1,224.09	\$338,855.55

Tax Collectors

401307-20002	Supplies	\$1,734.29	
401307-34000	Communications	\$0.00	
401307-40001	Insu-Bond Premium	\$0.00	
401307-42001	Miscellaneous Share Cost-Tax Collector	\$52,352.33	\$54,086.62

Tax Claim Bureau

401308-10001	Salaries	\$33,625.54	
401308-10002	Personal Services	\$18,669.45	
401308-20002	Supplies	\$1,265.04	
401308-31005	Professional Services	\$3,700.00	
401308-32016	Contracted Services	\$16,439.00	
401308-34000	Communications	\$40,939.61	
401308-36000	Travel	\$22.04	
401308-41002	Miscellaneous Dues & Posting Fees	\$28,270.35	\$142,931.03

Treasurer

401309-10001	Salaries	\$147,354.06	
401309-10002	Personal Services	\$60,199.17	
401309-20002	Supplies	\$5,304.06	
401309-32000	Contracted Services	\$1,358.93	
401309-34000	Communications	\$1,660.80	
401309-36001	Travel	\$76.03	
401309-40000	Miscellaneous Association Dues & Registration	\$724.00	\$216,677.05

Purchasing

401402-20002	Supplies	(\$282.82)	(\$282.82)
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Solicitor

401501-10001	Salaries	\$24,640.61	
401501-10002	Personal Services	\$2,108.81	
401501-20002	Supplies	\$2,200.00	
401501-36001	Travel	\$0.00	
401501-41007	Miscellaneous Training & Registration	\$0.00	\$28,949.42

**SUBTOTAL GENERAL FUND**

**\$1,543,476.47**

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

Public Defender

401502-10001	Salaries	\$117,637.25	
401502-10002	Personal Services	\$12,143.45	
401502-20002	Supplies	\$3,149.37	
401502-30000	Other Services & Charges	\$0.00	
401502-31006	Professional Services	\$88,338.72	
401502-32000	Contracted Services	\$19,318.92	
401502-34000	Communications	\$1,110.32	
401502-36000	Trans-Travel	\$448.38	
401-502-41000	Miscellaneous Association Dues & Registration	<u>\$1,695.00</u>	\$243,841.41

Recorder of Deeds

401503-10001	Salaries	\$126,219.48	
401503-10002	Personal Services	\$33,328.73	
401503-20002	Supplies	\$1,349.67	
401503-31000	Professional Services	\$1,000.00	
401503-32000	Contracted Services	\$8,604.00	
401503-34000	Communications	\$499.72	
401503-36000	Travel	\$893.72	
401503-41000	Miscellaneous Association Dues & Registration	<u>\$1,000.00</u>	\$172,895.32

PHEAA Summer Interns

401504-10001	Salaries	\$0.00	
401504-10002	Personal Services	<u>\$0.00</u>	\$0.00

Record Storage

401505-10001	Salaries	\$36,980.78	
401505-10002	Personal Services	\$10,577.10	
401505-20002	Supplies	\$1.14	
401505-32000	Contracted Services	<u>\$2,830.54</u>	\$50,389.56

Planning

401701-10001	Salaries	\$81,750.94	
401701-10002	Personal Services	\$30,917.54	
401701-20002	Supplies	\$1,242.75	
401701-34000	Communications	\$292.98	
401701-36000	Travel	\$463.71	
401701-41000	Miscellaneous Association Dues & Registration	\$569.00	
401701-52017	Grants-Community Wildfire	<u>\$0.00</u>	\$115,236.92

Data Processing

401702-10001	Salaries	\$75,326.35	
401702-10002	Personal Services	\$31,606.77	
401702-20002	Supplies	\$6,571.05	
401702-34000	Communications	<u>\$667.53</u>	\$114,171.70

SUBTOTAL GENERAL FUND

\$2,240,011.38

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

GENERAL GOVERNMENT (Continued)

CDBG Coordinator

401703-10001	Salaries	\$40,630.11	
401703-10002	Personal Services	\$10,726.74	
401703-20002	Supplies	\$341.82	
401703-34000	Communications	\$3,080.88	
401703-36000	Travel	\$33.50	
401703-41000	Miscellaneous Association Dues & Registration	\$0.00	\$54,813.05

Courthouse

401704-10001	Salaries	\$175,507.08	
401704-10002	Personal Services	\$93,664.02	
401704-20002	Supplies	\$34,240.45	
401704-32000	Contracted Services	\$6,597.38	
401704-34000	Communications	\$6.85	
401704-36000	Travel	\$1,244.90	
401704-36000	Occupancy	\$31,392.39	
401704-62007	Construction	\$4,865.00	\$347,518.07

Courthouse Annex

401705-20002	Supplies	\$10,213.27	
401705-32000	Contracted Services	\$7,936.99	
401705-38000	Occupancy	\$32,105.70	\$50,255.96

Central Telephone

401706-34000	Communications	\$28,372.96	\$28,372.96
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Postage Maintenance and Agreements

401707-20002	Supplies	\$993.07	
401707-32000	Contracted Services	\$657.30	
401707-34000	Communications	\$4,244.86	\$5,895.23

Housing/Economic Development

401708-20002	Supplies	\$1,161.04	
401708-34000	Communications	\$61.34	
401708-36000	Travel	\$47.56	
401708-41007	Miscellaneous Training & Registration	\$0.00	\$1,269.94

IT/GIS

401709-10001	Salaries	\$58,360.01	
401709-10002	Personal Services	\$21,384.50	
401709-20002	Supplies	\$16,569.94	
401709-32000	Contracted Services	\$1,900.00	
401709-34000	Communications	\$2.24	
401709-36000	Travel	\$0.00	
401709-41000	Miscellaneous Association Dues & Registration	\$200.00	\$98,416.69

**TOTAL COUNTY OFFICES**

**\$2,826,553.28**

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	\$124,990.31	
418400-10002	Personal Services	\$44,650.31	
418400-20000	Supplies	\$11,698.80	
418400-31000	Professional Services	\$20,496.17	
418400-32000	Contracted Services	\$18,729.11	
418400-34000	Communications	\$3,081.69	
418400-36000	Transportation	\$47.25	
418400-36016	PCCD Grant	\$0.00	
418400-41000	Misc. - Training-Jury Fees	\$16,152.88	\$239,846.52

IPP

418410-10001	Salaries	\$70,701.33	
418410-10002	Personal Services	\$13,439.08	
418410-20002	Supplies - Office	\$33.99	
418410-31018	Professional Services	\$720.00	
418410-32000	Contracted Services	\$3,068.50	
418410-34002	Comm - Telephone	\$850.05	\$88,812.95

District Justice Martin

418601-10001	Salaries	\$67,453.09	
418601-10002	Personal Services	\$27,415.53	
418601-20002	Supplies	\$8,332.98	
418601-32000	Contracted Services	\$180.58	
418601-34000	Communications	\$10,565.61	
418601-40000	Insurance-Bond	\$0.00	
418601-38000	Occupancy	\$12,960.00	\$126,907.79

District Justice Jacob

418602-10001	Salaries	\$83,239.96	
418602-10002	Personal Services	\$21,072.86	
418602-20002	Supplies	\$9,060.25	
418602-32000	Contracted Services	\$3,803.08	
418602-34000	Communications	\$9,967.85	
418602-38000	Occupancy	\$18,632.16	
418602-41000	Miscellaneous-Security	\$477.36	\$146,253.52

Domestic Relations

418700-10001	Salaries	\$199,210.76	
418700-10002	Personal Services	\$41,842.21	
36001	Trans-Travel	\$404.02	\$241,456.99

Law Library

418800-20002	Supplies-Subscriptions	\$39,173.61	
418800-31000	Professional Services	\$780.00	\$39,953.61

SUBTOTAL JUDICIAL FUND

\$883,231.38

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT (Continued)

Coroner

418930-10001	Salaries	\$35,349.60	
418930-10002	Personal Services	\$24,098.67	
418930-20002	Supplies	\$1,274.23	
418930-31000	Professional Services	\$26,035.56	
418930-34000	Communications	\$1,222.74	
418930-36000	Travel	\$4,331.26	
418930-38000	Occupancy	\$579.87	
418930-41000	Misc. Assoc. Dues & Reg	\$5,454.67	\$98,346.60

District Attorney

418940-10001	Salaries	\$364,506.91	
418940-10002	Personal Services	\$95,249.80	
418940-20002	Supplies	\$6,643.75	
418940-32000	Contracted Services	\$2,397.00	
418940-34000	Communications	\$1,432.28	
418940-36000	Travel	\$2,623.56	
418940-41000	Misc. Assoc. Dues & Reg	\$4,398.77	\$477,252.07

Prothonotary

418950-10001	Salaries	\$151,281.25	
418950-10002	Personal Services	\$47,786.84	
418950-20002	Supplies	\$5,665.01	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$6,967.25	
418950-34000	Communications	\$3,863.25	
418950-36000	Travel	\$1,089.64	
418950-41000	Misc. Assoc. Dues & Reg	\$625.00	\$219,278.24

Register of Wills

418960-10001	Salaries	\$31,669.09	
418960-10002	Personal Services	\$20,848.92	
418960-20002	Supplies	\$713.55	
418960-31000	Professional Services	\$1,000.00	
418960-34000	Communications	\$1,889.96	
418960-36000	Travel	\$351.27	
418960-41000	Misc. Assoc. Dues & Reg	\$2,084.32	\$58,557.11

SUBTOTAL JUDICIAL FUND

\$1,736,665.40

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

JUDICIAL GOVERNMENT (Continued)

Sheriff

418970-10001	Salaries	\$386,926.40	
418970-10002	Personal Services	\$90,150.72	
418970-20002	Supplies	\$15,390.06	
418970-31000	Professional Services	\$4,400.00	
418970-32005	Contracted Services	\$17,204.00	
418970-34000	Communications	\$4,173.42	
418970-36000	Travel-Vehicle Purchase	\$34,657.79	
418970-41000	Miscellaneous Association Dues & Reg	\$842.00	
418970-41100	Miscellaneous Training/Security	<u>\$5,630.55</u>	\$559,374.94

Arbitrators

418980-31000	Professional Services	<u>\$1,600.00</u>	\$1,600.00
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MH/MR Referee

418990-10001	Salaries	\$1,615.00	
418990-10002	Personal Services	\$0.00	
418990-31000	Professional Services	<u>0.00</u>	\$1,615.00

<b>TOTAL JUDICIAL OFFICES</b>			<b><u>\$2,299,255.34</u></b>
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**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC SAFETY**

**Jail**

423200-10001	Salaries	\$1,868,340.82	
423200-10002	Personal Services	\$646,737.55	
423200-20002	Supplies	\$269,756.59	
423200-30000	Other Services & Charges	\$1,151.00	
423200-32000	Contracted Services	\$354,426.80	
423200-34000	Communications	\$1,452.40	
423200-36000	Travel	\$4,335.60	
423200-38000	Occupancy	\$56,738.19	
423200-41000	Miscellaneous Association Dues & Registration	\$3,370.00	\$3,206,308.95

**Juvenile Probation**

423300-10001	Salaries	\$112,108.63	
423300-10002	Personal Services	\$28,656.60	
423300-34000	Comm-Telephone	\$1,502.18	
423300-36000	Travel	\$2,684.04	
423300-41000	Miscellaneous Association Dues & Registration	\$727.43	
423300-70080	Juvenile Enhancement Account	\$523.33	\$146,202.21

**Warden**

423400-10001	Salaries	\$154,278.64	
423400-10002	Personal Services	\$52,054.07	
423400-20002	Supplies	\$441.99	
423400-34000	Communications	\$57.50	
423400-36000	Travel	\$151.31	
423400-41000	Miscellaneous Association Dues & Registration	\$925.00	\$207,908.51

**Probation and Parole**

423600-10001	Salaries	\$324,269.54	
423600-10002	Personal Services	\$90,591.57	
423600-20002	Supplies	\$2,793.82	
423600-31000	Prof Serv-Evaluation & Testing	\$125.00	
423600-34000	Communications	\$5,188.53	
423600-36000	Travel	\$2,060.72	
423600-40005	Insurance-Community Insurance	\$345.00	
423600-41000	Miscellaneous Association Dues & Registration	\$4,846.89	\$430,221.07

**Communications**

429300-10001	Salaries	\$717,100.15	
429300-10002	Personal Services	\$223,201.17	
429300-20002	Supplies	\$0.00	
429300-36000	Travel	\$0.00	
429300-38000	Occupancy	\$16,764.11	\$957,065.43

**EMA**

429400-10001	Salaries	\$111,038.63	
429400-10002	Personal Services	\$28,423.57	
429400-20002	Supplies	\$3,311.99	
429400-32000	Contracted Services	\$9,468.00	
429400-34000	Communications	\$3,562.79	
429400-36000	Travel	\$238.26	
429400-41000	Miscellaneous Association Dues & Registration	\$0.00	\$156,043.24

**TOTAL PUBLIC SAFETY**

**\$5,103,749.41**

**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC WORKS**

Recycling

432300-10001	Salaries	\$76,103.52	
432300-10002	Personal Services	\$39,782.07	
432300-20002	Supplies	\$301.82	
432300-30000	Other Services & Charges	\$960.41	
432300-34000	Communications	\$3,970.83	
432300-36000	Travel	\$26.33	
432300-41000	Miscellaneous Association Dues & Registration	\$150.00	<u>\$121,294.98</u>

<b>TOTAL PUBLIC WORKS</b>			<b>\$121,294.98</b>
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**HUMAN SERVICES**

Veterans' Affairs

441000-10001	Salaries	\$72,552.70	
441000-10002	Personal Services	\$18,866.30	
441000-20002	Supplies	\$18,146.64	
441000-32000	Contracted Services	\$280.00	
441000-34000	Communications	\$869.20	
441000-36000	Travel	\$1,055.25	
441000-41000	Miscellaneous Association Dues & Registration	\$692.00	
441000-41011	Miscellaneous Veterans Burials	\$4,460.26	
441000-50001	Contribution-Memorial Day Expenses	\$0.00	<u>\$116,922.35</u>

Children and Youth

442000-10001	Salaries	\$568,154.78	
442000-10002	Personal Services	\$227,645.26	
442000-20002	Supplies	\$0.00	
442000-34000	Communications	\$3,868.10	
442000-36007	Travel	\$0.00	<u>\$799,668.14</u>

<b>TOTAL HUMAN SERVICES</b>			<b>\$916,590.49</b>
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**CONSERVATION AND DEVELOPMENT**

Conservation

468000-20002	Supplies	\$253.64	
468000-34000	Communications	\$1,344.01	<u>\$1,597.65</u>

<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>			<b>\$1,597.65</b>
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**DEBT SERVICE**

Miscellaneous Expenditures

475000-32000	Contracted Services	\$1,791.22	
475000-41203	County Retirement Contribution	\$587,356.68	
475000-41012	Misc-Prior Year Expenditures	(\$36.50)	<u>\$589,111.40</u>

<b>TOTAL DEBT SERVICE</b>			<b>\$589,111.40</b>
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**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

**PUBLIC WORKS**

Recycling

432300-10001	Salaries	\$76,103.52	
432300-10002	Personal Services	\$39,782.07	
432300-20002	Supplies	\$301.82	
432300-30000	Other Services & Charges	\$960.41	
432300-34000	Communications	\$3,970.83	
432300-36000	Travel	\$26.33	
432300-41000	Miscellaneous Association Dues & Registration	\$150.00	<u>\$121,294.98</u>

<b>TOTAL PUBLIC WORKS</b>			<u><u>\$121,294.98</u></u>
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**HUMAN SERVICES**

Veterans' Affairs

441000-10001	Salaries	\$72,552.70	
441000-10002	Personal Services	\$18,866.30	
441000-20002	Supplies	\$18,146.64	
441000-32000	Contracted Services	\$280.00	
441000-34000	Communications	\$869.20	
441000-36000	Travel	\$1,055.25	
441000-41000	Miscellaneous Association Dues & Registration	\$692.00	
441000-41011	Miscellaneous Veterans Burials	\$4,460.26	
441000-50001	Contribution-Memorial Day Expenses	\$0.00	<u>\$116,922.35</u>

Children and Youth

442000-10001	Salaries	\$568,154.78	
442000-10002	Personal Services	\$227,645.26	
442000-20002	Supplies	\$0.00	
442000-34000	Communications	\$3,868.10	
442000-36007	Travel	\$0.00	<u>\$799,668.14</u>

<b>TOTAL HUMAN SERVICES</b>			<u><u>\$916,590.49</u></u>
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**CONSERVATION AND DEVELOPMENT**

Conservation

468000-20002	Supplies	\$253.64	
468000-34000	Communications	\$1,344.01	<u>\$1,597.65</u>

<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>			<u><u>\$1,597.65</u></u>
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**DEBT SERVICE**

Miscellaneous Expenditures

475000-32000	Contracted Services	\$1,791.22	
475000-41203	County Retirement Contribution	\$587,356.68	
475000-41012	Misc-Prior Year Expenditures	(\$36.50)	<u>\$589,111.40</u>

<b>TOTAL DEBT SERVICE</b>			<u><u>\$589,111.40</u></u>
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**2022**  
**COUNTY OF ELK**  
**General Fund Expenditures**  
Continued

TAX COLLECTORS

Tax Collectors/Assessment Board

501307-10001 Salaries	\$207,926.38	
501307-10002 Personal Services	<u>\$13,993.13</u>	<u>\$221,919.51</u>

TOTAL DEBT SERVICE	<u>\$221,919.51</u>
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TOTAL EXPENDITURES & OTHER FINANCING USES	<u>\$13,025,619.16</u>
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BANK BALANCE December 31, 2022	<u>\$285,043.40</u>
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**2022**  
**COUNTY OF ELK**  
**General Fund Revenues**  
County National Bank 9347

BALANCE, December 31, 2021		\$645,682.25	
REVENUES			
Taxes-Real Estate			
311000	Current	\$7,451,030.74	
311100-311596	Real Estate Previous	\$133,255.50	
Total			\$7,584,286.24
Taxes-Per Capita			
312000	Current	\$81,780.30	
312100	Previous	\$3,129.50	
312200	Prior	\$253.00	
Total			\$85,162.80
Taxes-Tax Claim			
313000	Delinquent Taxes	\$766,487.12	
Total			\$766,487.12
Federal Payment in Lieu of Taxes			
331500-5200	Federal Payment in Lieu of Taxes	\$232,468.00	
Total			\$232,468.00
<b>TOTAL TAXES</b>			<b>\$8,668,404.16</b>
INTERGOVERNMENTAL REVENUES			
State Operating Grants			
332200-5401	The Emergency Food Assistance Program	\$6,635.16	
332200-5402	Probation	\$157,235.23	
332200-5404	Admin and Operation of Courts	\$45,549.42	
332200-5406	Pa. Emergency Management Agency	\$60,988.00	
332200-5421	Grant-Victims Juvenile Offenders Program	\$57,375.00	
332200-5423	Social Security Administration	\$2,400.00	
332200-5430	State Reimbursement for DA	\$120,682.25	
Total			\$450,865.06
State Payments in Lieu of Taxes			
332400-5301	State Equalization Tax	\$225.40	
Total			\$225.40
Other State Payments in Lieu of Taxes			
332500-05302	DCNR/State and National Forest	\$154,061.64	
332500-05303	PGC/State Game Lands	\$100,027.01	
332500-05305	Public Utility Realty Tax	\$8,358.24	
Total			\$262,446.89
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>			<b>\$713,537.35</b>

**2022**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

**CHARGES FOR SERVICES**

**General Government-All Others**

340000-05599	Hotel Tax Administration Costs	\$13,718.11	
340000-05600	Treasurer's Office	\$31,583.82	
340000-05605	Election Filing Fees	\$5,800.00	
340000-05610	Register and Recorder	\$213,906.85	
340000-05690	Assessment Office (Maps, etc.)	\$20,323.70	
340000-05695	School Real Estate & Occupational	\$63,182.03	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$31,281.41	
340000-05712	CDBG/Administration Fees	\$76,750.10	
340000-05762	Administration Booking Fee	\$5,345.07	
340000-05764	PHFA Grant Administration Fees	\$5,000.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$605.00	
340000-05777	Cremation Tax Reports & Autopsy	\$11,025.00	
340000-05779	Reimburse GIS Service SALA	\$17,433.78	
340000-05780	Assessment-UPI	\$75,140.00	
Total			\$571,094.87

**General Government-Judicial**

342000-06000	Prothonotary	\$55,948.58	
342000-06001	Sheriff	\$64,142.97	
342000-06020	District Justice-Martin	\$52,090.74	
342000-06030	District Justice-Jacob	\$40,198.49	
342000-06050	Coroner	\$2,559.51	
342000-06080	Probation and Parole	\$171,198.96	
342000-06090	Out-of-County Housing	\$19,020.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$61,664.84	
342000-06197	Litigants Reimbursement	\$1,121.75	
342000-06201	IP/RS PCCD Grant	\$5,185.25	
Total			\$473,131.09

**Public Safety**

344000-00060	Salary Reimbursement 911 Dispatchers	\$500,000.00	
Total			\$500,000.00

**TOTAL CHARGES FOR SERVICES** **\$1,544,225.96**

**MISCELLANEOUS REVENUES**

**Interest Earnings**

361000-06170	Interest Income	\$405.21	
Total			\$405.21

**Rents and Royalties**

362000-06180	BFI Landfill--Superior Waste	\$162,412.64	
Total			\$162,412.64

**Other Miscellaneous Revenues**

369000-06280	Insurance Reimbursements	\$22,085.00	
369000-06290	Sundries	\$119.60	
369000-06355	Reimbursement of Expenses/Prior Years	\$22,988.55	
Total			\$45,193.15

**TOTAL MISCELLANEOUS REVENUES** **\$208,011.00**

**2022**  
**COUNTY OF ELK**  
**General Fund Revenues**  
Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

391000-6300	Sale of County Property	\$25,768.50	
391000-6305	Salvage	<u>\$181.65</u>	
Total			\$25,950.15

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$328,845.57	
392000-06340	C & Y Costs Reimbursement	\$924,031.04	
392000-06369	Conservation District Reimbursement	\$0.00	
392000-06380	Transfer From or To Other Funds	<u>\$0.00</u>	
Total			\$1,252,876.61

TOTAL OTHER FINANCING SOURCES	<u>\$1,278,826.76</u>
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TOTAL REVENUE AND OTHER FINANCING SOURCES	\$12,413,005.23
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BALANCE, December 31, 2022	<u>\$208,653.00</u>
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TOTAL REVENUES AND BALANCE	<u>\$12,621,658.23</u>
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As of December 31, 2022, the General Fund Account had funds invested in a PI.GIT Account worth **\$2,549,447.41**. This is not included in the General Fund Revenue Account's operating office balance.

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

**2022**  
**COUNTY OF ELK**  
**Human Services**  
CNB Bank 2080

BALANCE, December 31, 2021 \$6,430.24

REVENUES

CNB Banking Errors	\$27,817.00
Commonwealth of Pa. State Treasurer - Human Services	\$1,061,706.85
Northern Tier Community Action Corp.	\$194,733.00
Interest	<u>\$11.43</u>

TOTAL REVENUES \$1,284,268.28

TOTAL REVENUES AND BALANCE \$1,290,698.52

EXPENDITURES

Banking Error Corrections	\$27,817.00
Grant Returns	\$194,733.00
Northern Tier Community Action Corp.	\$1,011,706.85
Office of Human Services, Inc.	<u>\$50,000.00</u>

TOTAL EXPENDITURES \$1,284,256.85

BALANCE, December 31, 2022 \$6,441.67

TOTAL EXPENDITURES AND BALANCE \$1,290,698.52

**2021**  
**COUNTY OF ELK**  
**Liquid Fuel Act 44 and Act 89**  
Northwest Savings Bank 9526

BALANCE, December 31, 2021	\$325,936.01
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REVENUES

Commonwealth of Pa. State Treasurer -  
Transportation

Act 44	\$27,421.60
Act 89	\$38,646.46

Interest

Act 44	\$42.17
Act 89	<u>\$32.32</u>

TOTAL REVENUES	<u>\$66,142.55</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$392,078.56</u></u>
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EXPENDITURES

Bridge Maintenance and Supplies	\$959.85
Transfer to PLGIT/Prime	<u>\$300,000.00</u>

TOTAL EXPENDITURES	\$300,959.85
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BALANCE, December 31, 2022	<u>\$91,118.71</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$392,078.56</u></u>
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Note: As of December 31, 2022, the Liquid Fuel Act 44 Account had funds invested in a PLGIT/Prime Account worth \$353,453.33. This is not included in the Liquid Fuel Act Account's operating office balance.

**2022**  
**COUNTY OF ELK**  
**Liquid Fuel Tax Fund**  
First Commonwealth Bank 7676

BALANCE, December 31, 2021		\$12,552.42
REVENUES		
Pa. Department of Transportation -		
Bureau of Municipal Services	\$81,888.32	
Interest	<u>\$2.49</u>	
TOTAL REVENUES		<u>\$81,890.81</u>
TOTAL REVENUES AND BALANCE		<u>\$94,443.23</u>
EXPENDITURES		
Municipality Project Grants	<u>\$73,000.00</u>	
TOTAL EXPENDITURES		\$73,000.00
BALANCE, December 31, 2022		<u>\$21,443.23</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$94,443.23</u>



**2022**  
**COUNTY OF ELK**  
**Local Assistance and Tribal Consistency Fund**  
County National Bank 1782\*

BALANCE, October 1, 2022		\$0.00
REVENUES		
LATCF Funding from U.S. Department of Interest	\$178,995.82 \$35.30	
TOTAL REVENUES		<u>\$179,031.12</u>
TOTAL REVENUES AND BALANCE		<u>\$179,031.12</u>
EXPENDITURES		
Check Purchase	\$98.97	
TOTAL EXPENDITURES		\$98.97
BALANCE, December 31, 2021		<u>\$178,932.15</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$179,031.12</u>

\* Account Opened 10/20/22

**2022**  
**COUNTY OF ELK**  
**National Forest Fund 2021 Allotment**  
Northwest Savings Bank 5285

BALANCE, December 31, 2021		\$9.99
REVENUES		
Transfer from General Fund for Secure Rural School Program	<u>\$451,909.33</u>	
TOTAL REVENUES		<u>\$451,909.33</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$451,919.32</u>
EXPENDITURES		
2021 National Forest Fund (85% Allotment) School Districts Townships	<u>\$451,909.34</u>	
TOTAL EXPENDITURES		\$451,909.34
BALANCE, December 31, 2022		<u>\$9.98</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$451,919.32</u>

**2022**  
**COUNTY OF ELK**  
**National Forest Fund Distribution Report**  
**for the 2021 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
<b>Total</b>		<b><u>\$111,836.05</u></b>

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

	2021 ALLOTMENT	2021 DISBURSEMENTS	
School Districts			
Forest Area	\$40,298.42	\$40,298.42	
Johnsonburg Area	\$31,094.83	\$31,094.83	
Kane Area	\$91,308.58	\$91,308.58	
Ridgway Area	\$63,252.83	\$63,252.83	
<b>Total School Districts</b>	<b><u>\$225,954.66</u></b>	<b><u>\$225,954.66</u></b>	
Townships			
Highland	\$89,672.02	\$89,672.02	
Jones	\$32,731.41	\$32,731.41	
Millstone	\$40,298.41	\$40,298.41	
Ridgway	\$27,185.35	\$27,185.35	
Spring Creek	\$36,067.49	\$36,067.49	
<b>Total Townships</b>	<b><u>\$225,954.68</u></b>	<b><u>\$225,954.68</u></b>	
<b>Total Allotments</b>	<b><u>\$451,909.34</u></b>	<b><u>\$451,909.34</u></b>	<b>Total Disbursements</b>

**2022**  
**COUNTY OF ELK**  
**Opioid Settlement Fund**  
County National Bank 7116\*

BALANCE, September 1, 2022		\$0.00
REVENUES		
Opioid Misuse Addiction Abatement Payment 1	\$47,808.53	
Interest	<u>\$7.00</u>	
TOTAL REVENUES		<u>\$47,815.53</u>
TOTAL REVENUES AND BALANCE		<u><u>\$47,815.53</u></u>
EXPENDITURES		
Check Purchase	<u>\$98.85</u>	
TOTAL EXPENDITURES		\$98.85
BALANCE, December 31, 2022		<u>\$47,716.68</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$47,815.53</u></u>

\* Account Opened 9/15/22

**2022**  
**COUNTY OF ELK**  
**Payroll Deductions Report (Employees)**

GROSS PAY \$7,425,645.47

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

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

AFLAC	\$4,117.96
AFLAC #1	\$11,775.27
A-Life CAF	\$359.85
Allstate CAF	\$2,687.28
Dental CAF	\$21,320.00
Flex Med	\$32,094.64
Health CAF	\$221,999.21
Vision CAF	\$4,022.72
Vision CAF Buyup	<u>\$3,842.64</u>

(Portion of Gross Pay Subject to Federal Withholding) \$302,219.57

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$32,701.60
Retirement Compensation (Max 7%)	<u>\$475,101.57</u>

(Portion of Gross Pay Subject to Federal Withholding) \$507,803.17

Other Payroll Deductions

Additional Life	\$532.27
Child Support	\$3,510.76
Dental	\$1,968.00
Disability Insurance	\$1,146.24
Erie	\$4,042.00
FSA Dep. Care	\$5,000.00
Garnishment	\$4,950.97
Health	\$12,677.10
Retirement Payments (over 7%)	\$216,281.11
Union Dues	\$26,752.34
Vision	\$215.04
Vision Buyup	<u>\$607.74</u>

\$277,683.57

Withholding Taxes

Federal Income Tax	\$604,435.41
Federal Insurance Contributions Act	\$442,652.95
Local State Tax	\$89,752.51
Local Income Tax	\$8,648.00
Medicare	\$103,664.97
State Unemployment Insurance	\$4,030.88
State Income Tax	<u>\$218,774.44</u>

\$1,471,959.16

**TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD** **\$2,559,665.47**

**NET PAY** **\$4,865,980.00**

**2022**  
**COUNTY OF ELK**  
**Payroll Fund**  
CNB 3561

BALANCE, December 31, 2021 \$208.12

REVENUES

Deposits from General Fund	\$6,903,432.53
Miscellaneous Adjustments	\$1,120.31
Third-Party Sick Pay Adjustment for 2021	\$413.10
Third-Party Sick Pay Adjustment for 2022	<u>\$419.66</u>

TOTAL REVENUES \$6,905,385.60

TOTAL REVENUES AND BALANCE \$6,905,593.72

EXPENDITURES

Child Support	\$3,510.76
Direct Deposit Payroll	\$4,868,395.35
Manual Check Adjustments	\$1,120.31
Payroll Billing	\$16,858.59
Tax Liability	\$2,014,667.83
Third-Party Sick Pay Tax Adjustments	<u>\$832.76</u>

TOTAL EXPENDITURES \$6,905,385.60

BALANCE, December 31, 2022 \$208.12

TOTAL EXPENDITURES AND BALANCE \$6,905,593.72

**2022**  
**COUNTY OF ELK**  
**Repository Inspection**  
Farmers National Bank 3673

BALANCE, December 31, 2021		\$185.56
REVENUES		
Tax Claim	<u>\$5,950.00</u>	
TOTAL REVENUES		<u>\$6,135.56</u>
TOTAL REVENUES AND BALANCE		<u>\$6,135.56</u>
EXPENDITURES		
Inspection Fee	<u>\$800.00</u>	
TOTAL EXPENDITURES		\$800.00
BALANCE, December 31, 2022		<u>\$5,335.56</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$6,135.56</u>

**2022**  
**COUNTY OF ELK**  
**Employees' Retirement Fund (Market Value)**  
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2021 \$28,991,258

REVENUES

Member Contributions	\$691,565	
County Contribution	\$587,357	
Net increase in fair value of investments	-\$4,085,427	
Interest and Dividends	\$527,569	
Net investment income	\$4,085,426.69	
Other	\$131,482.00	
		\$1,937,972

**TOTAL REVENUES AND BALANCE \$30,929,230**

EXPENDITURES

Member Contributions Refunded	\$153,903.00	
Benefit payments, including refunds of members	\$1,152,482	
Investment Expenses	\$131,482	
Administrative Expenses	\$49,734	
		\$1,487,601

**TOTAL EXPENDITURES \$1,487,601**

Net Increase \$1,937,972.16

Total Assets (cost value) December 31, 2022 \$30,929,230.28

Unrealized Appreciation/Depreciation \$0.00

**Total Assets (Market Value) December 31, 2022 \$30,929,230**

Assets	Market Value
Cash and Cash Equivalents	\$1,560,182
Receivables	\$133,830
Fixed income securities	\$8,919,352
Domestic equities	\$14,293,010
December 31, 2022	\$24,906,374

Actuarially Determined Contribution (2022)	\$587,357
County Contribution (2022)	\$587,357



**2022**  
**COUNTY OF ELK**  
**Transportation**  
CNB 5633

BALANCE, December 31, 2021		\$2,265.55
REVENUES		
State Treasurer - Department of Human Services	\$835,001.00	
Interest	<u>\$33.93</u>	
TOTAL REVENUES		<u>\$835,034.93</u>
TOTAL REVENUES AND BALANCE		<u><u>\$837,300.48</u></u>
EXPENDITURES		
Area Transportation Authority		
Department of Human Services	<u>\$835,001.00</u>	
TOTAL EXPENDITURES		\$835,001.00
BALANCE, December 31, 2022		<u>\$2,299.48</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$837,300.48</u></u>

**2022**  
**COUNTY OF ELK**  
**Emergency 911 Wireless**  
First Commonwealth Bank 9460

BALANCE, December 31, 2021

\$852,202.62

REVENUES

Cameron County	\$61,968.51
Clarion County	\$32,456.79
Clearfield County	\$31,377.25
Crawford County	\$15,020.42
Erie County	\$30,834.38
McKean County	\$1,085.74
PEMA	\$1,057,348.08
Warren County	\$9,487.50
County Transfer of Funds	\$1,024.15
Miscellaneous	\$25.49
Voided Checks	\$2,468.63
Interest	\$179.76

TOTAL REVENUES

\$1,243,276.70

TOTAL REVENUES AND BALANCE

\$2,095,479.32

EXPENDITURES

Technical Service & Maintenance	\$221,722.56
Supplies - Purchase of Equipment	\$522,885.59
Janitorial Supplies	\$14,086.93
Transportation/Travel	\$5,222.83
Professional Services	\$24,250.00
Comm/Advertising	\$145.95
Phone & Internet	\$123,511.81
Occup/Utilities	\$9,544.65
Training	\$17,405.39
County of Elk Reimbursement	\$561,130.54

TOTAL EXPENDITURES

\$1,499,906.25

BALANCE, December 31, 2022

\$595,573.07

TOTAL EXPENDITURES AND BALANCE

\$2,095,479.32

**2022**  
**COUNTY OF ELK**  
**Hazardous Materials Response**  
Northwest Savings Bank 8298

BALANCE, December 31, 2021 \$42,171.27

REVENUES

Industries - Response Plan	\$1,100.00
Industries - Tier II Chemicals	\$19,350.00
Miscellaneous Credits	\$5.15
PEMA HMRF Grant Advance	\$8,499.00
Reimbursement for Pulsepoint	\$5,000.00
Transfer from Deposit Error	\$915.86
Interest	\$23.39

TOTAL REVENUES \$34,893.40

TOTAL REVENUES AND BALANCE \$77,064.67

EXPENDITURES

Advertising	\$101.80
Cellular Phone Service	\$2,080.52
Equipment Repair	\$1,495.17
Equipment Supplies	\$25,391.41
Office Supplies	\$78.77
Telephone Service	\$1,656.09
Training	\$110.98
Transportation Gas	\$509.09

TOTAL EXPENDITURES \$31,423.83

BALANCE, December 31, 2022 \$45,640.84

TOTAL EXPENDITURES AND BALANCE \$77,064.67

**2022**  
**COUNTY OF ELK**  
**Law Enforcement Dispatch**  
Farmers National Bank 2004

BALANCE, December 31, 2021 \$27,549.28

REVENUES

Warren County	\$32,091.25
Erie County	\$240,996.97
City of St. Marys	\$5,673.18
Johnsonburg	\$982.00
Miscellaneous	<u>\$25,812.62</u>

TOTAL REVENUES \$305,556.02

TOTAL REVENUES AND BALANCE \$333,105.30

EXPENDITURES

Tyler Technologies	\$284,829.06
CDW- Gov	\$0.00
Elk - 911 Wireless	\$31,377.25
Miscellaneous	<u>\$0.00</u>

TOTAL EXPENDITURES \$316,206.31

BALANCE, December 31, 2022 \$16,898.99

TOTAL EXPENDITURES AND BALANCE \$333,105.30

**2022**  
**COUNTY OF ELK**  
**Northern Tier (Regional Telecommunications Project)**  
Northwest Savings Bank 5084

BALANCE, December 31, 2021 \$1,236,759.17

REVENUES

Mistaken Deposit from PEMA	\$8,499.00
PEMA Grant	\$2,180,342.58
Refunds	\$42.30
Interest	<u>\$801.87</u>

TOTAL REVENUES \$2,189,685.75

TOTAL REVENUES AND BALANCE \$3,426,444.92

EXPENDITURES

Maintenance and Repair	\$798,670.13
Miscellaneous - Training - Registration	\$400.00
Professional Services	\$80,256.96
Purchase of Equipment	\$1,041,345.71
Telephone and Internet	\$189,901.43
Transfer Funds to Hazardous Material Response	<u>\$8,499.00</u>

TOTAL EXPENDITURES \$2,119,073.23

BALANCE, December 31, 2022 \$1,307,371.69

TOTAL EXPENDITURES AND BALANCE \$3,426,444.92

**2022**  
**COUNTY OF ELK**  
**Affordable Housing Fund**  
Northwest Savings Bank 3487

BALANCE, December 31, 2021		\$115,837.55
REVENUES		
Elk County Recorder of Deeds -		
Affordable Housing Collections	\$27,586.00	
Interest	<u>\$63.36</u>	
TOTAL REVENUES		<u>\$27,649.36</u>
TOTAL REVENUES AND BALANCE		<u>\$143,486.91</u>
EXPENDITURES		
Administration Fee	\$4,408.95	
Construction	<u>\$5,545.00</u>	
TOTAL EXPENDITURES		\$9,953.95
BALANCE, December 31, 2022		<u>\$133,532.96</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$143,486.91</u>

**2022**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account**  
CNB Bank 4077

BALANCE, December 31, 2021		\$0.00
REVENUES		
State Treasurer-Department of Community and Economic Development	<u>\$457,448.86</u>	
TOTAL REVENUES	<u>\$457,448.86</u>	
TOTAL REVENUES AND BALANCE		<u>\$457,448.86</u>
EXPENDITURES		
2017	\$6,772.77	
2018	\$28,350.42	
2019	\$279,537.91	
2020	\$120,658.50	
2021	\$0.00	
2021 Covid	\$22,129.26	
2022	<u>\$0.00</u>	
TOTAL EXPENDITURES	\$457,448.86	
BALANCE, December 31, 2022	<u>\$0.00</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$457,448.86</u>

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

**2022**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**  
CNB Bank 4077

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**2017 Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community and Economic Development HUD	<u>\$6,772.77</u>
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<b>TOTAL REVENUES</b>	<b><u>\$6,772.27</u></b>
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EXPENDITURES

County of Elk General Fund	<u>\$6,772.77</u>
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BALANCE, December 31, 2022	<u>\$0.00</u>
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<b>TOTAL EXPENDITURES</b>	<b><u>\$6,772.77</u></b>
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Note: The 2017 Community Block Grant had originally been funded by an authorized  
amount of \$294,283.00. The remaining authorized 2017 Entitlement  
Community Development Block Grant Funds are \$0.00.

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**2018 Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community and Economic Development	<u>28,350.42</u>
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<b>TOTAL REVENUES</b>	<b><u>\$28,350.42</u></b>
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EXPENDITURES

County of Elk General Fund	<u>\$28,350.42</u>
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TOTAL EXPENDITURES

BALANCE, December 31, 2022	<u>\$0.00</u>
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<b>TOTAL EXPENDITURES</b>	<b><u>\$28,350.42</u></b>
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The 2018 Community Block Grant had originally been funded by an authorized  
amount of \$307,760.00. The remaining authorized 2018 Entitlement Community Development Block Grant  
funds are \$0.00.



**2022 COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

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**2019 Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community  
and Economic Development

\$279,537.91

**TOTAL REVENUES**

**\$279,537.91**

EXPENDITURES

County of Elk

\$279,537.91

BALANCE, December 31, 2022

\$30,638.00

**TOTAL EXPENDITURES**

**\$279,537.91**

The 2019 Entitlement Community Development Block Grant had originally been funded by an authorized  
amount of \$310,176.00. The remaining authorized 2019 Entitlement Community Block Grant funds are  
\$30,638.09.

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**2020 Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community  
and Economic Development

\$120,658.50

**TOTAL REVENUES**

**\$120,658.50**

EXPENDITURES

County of Elk

\$120,658.50

BALANCE, December 31, 2022

\$151,021.50

**TOTAL EXPENDITURES**

**\$120,658.50**

The 2020 Entitlement Community Development Block Grant had originally been funded by an authorized  
amount of \$314,132.00. The remaining authorized 2020 Entitlement Community Block Grant funds are  
\$151,021.50.

**2022 COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite (Cont.)**

CNB Bank 4077

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**2021 Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$0.00</u>
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TOTAL REVENUES	<u>\$0.00</u>
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EXPENDITURES

No Activity	<u>\$0.00</u>
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BALANCE, December 31, 2022	\$316,516.00
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TOTAL EXPENDITURES	<u>\$0.00</u>
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The 2021 Entitlement Community Development Block Grant had originally been funded by an authorized  
amount of \$316,315.00. The remaining authorized 2021 Entitlement Community Block Grant funds are  
\$316,516.00.

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**2021 CV- Entitlement Community Development Block Grant**

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$22,129.26</u>
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TOTAL REVENUES	<u>\$22,129.26</u>
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EXPENDITURES

County of Elk	<u>\$22,129.26</u>
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BALANCE, December 31, 2022	\$7,124.50
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TOTAL EXPENDITURES	<u>\$22,129.26</u>
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The 2022 Covid Entitlement Grant had originally been funded by an authorized  
amount of \$68,288.00. The remaining authorized 2021 Covid Entitlement Grant Funds are  
\$7,124.50.

**2022**  
**COUNTY OF ELK**  
**Community Development Block Grants**  
**Multi-Fund Account Composite**  
CNB Bank 4077

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**2022 CDBG Entitlement Grant**

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$0.00</u>
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<b>TOTAL REVENUES</b>	<b><u>\$0.00</u></b>
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EXPENDITURES

No Activity	<u>\$0.00</u>
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BALANCE, December 31, 2022	\$316,516.00
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<b>TOTAL EXPENDITURES</b>	<b><u>\$0.00</u></b>
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The 2022 Entitlement Grant had originally been funded by an authorized  
amount of \$316,516.00. The remaining authorized 2022 Covid Entitlement Grant Funds are  
\$316,516.00.

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**2022**  
**COUNTY OF ELK**  
**Housing Rehabilitation Program**  
CNB Bank 9623

BALANCE, December 31, 2021		\$1.00
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1.00</u></u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2022		<u>\$1.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1.00</u></u>

**2022**  
**COUNTY OF ELK**  
**PHFA (Phare Grant)**  
Farmers National Bank 4730

BALANCE, December 31, 2021		\$132,451.81
REVENUES		
Interest	\$58.81	
Pa. Housing Finance Agency	\$100,000.00	
Refunds/Liens	<u>\$2,286.67</u>	
TOTAL REVENUES		<u>\$102,345.48</u>
TOTAL REVENUES AND BALANCE		<u><u>\$234,797.29</u></u>
EXPENDITURES		
Construction	\$42,675.00	
Funds Drawdown	<u>\$5,000.00</u>	
TOTAL EXPENDITURES		\$47,675.00
BALANCE, December 31, 2022		<u>\$187,122.29</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$234,797.29</u></u>

**2022**  
**COUNTY OF ELK**  
**DUI/CORRECTIONS**  
CNB 9601

BALANCE, December 31, 2021		\$12,762.33
REVENUES		
DUI/Corrections Monies Collected		
County of Elk General Fund	<u>\$3,227.47</u>	
TOTAL REVENUES		<u>\$3,227.47</u>
TOTAL REVENUES AND BALANCE		<u>\$15,989.80</u>
EXPENDITURES		
Maintenance	<u>\$7,575.00</u>	
TOTAL EXPENDITURES		\$7,575.00
BALANCE, December 31, 2022		<u>\$8,414.80</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$15,989.80</u>

**2022**  
**COUNTY OF ELK**  
**DUI/Drug and Alcohol**  
CNB Bank 4291

BALANCE, December 31, 2021		\$63,990.47
REVENUES		
DUI/Drug and Alcohol Monies Collected		
Interest	<u>\$3,258.91</u>	
TOTAL REVENUES		<u>\$3,258.91</u>
TOTAL REVENUES AND BALANCE		<u><u>\$67,249.38</u></u>
EXPENDITURES		
Alcohol & Drug Abuse Services	\$2,536.74	
Alcopro	\$160.00	
Micro Distributing II, LTD.	\$3,345.25	
Premier Biotech, Inc.	\$465.19	
Waste Management	\$689.69	
Way Office Plus	<u>\$73.15</u>	
TOTAL EXPENDITURES		\$7,270.02
BALANCE, December 31, 2022		<u>\$59,979.36</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$67,249.38</u></u>

**2022**  
**COUNTY OF ELK**  
**Inmate Booking Fee**  
Northwest Savings Bank 1504

BALANCE, December 31, 2021		\$10,418.69
REVENUES		
Inmate Booking Fees	\$5,567.68	
Interest	<u>\$6.13</u>	
TOTAL REVENUES		<u>\$5,573.81</u>
TOTAL REVENUES AND BALANCE		<u><u>\$15,992.50</u></u>
EXPENDITURES		
Equipment	\$761.33	
Postage	\$78.70	
Uniforms	<u>\$1,880.00</u>	
TOTAL EXPENDITURES		\$2,720.03
BALANCE, December 31, 2022		<u>\$13,272.47</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$15,992.50</u></u>



**2022**  
**COUNTY OF ELK**  
**Prisoners' Incentive**  
Northwest Savings Bank 1459

BALANCE, December 31, 2021 \$65,881.19

REVENUES

Commissary Commission	\$15,266.16
Commissary Supplies	\$0.00
Miscellaneous Reimbursements	\$2,658.50
Outstanding Checks	\$2,159.54
Phone Commission	\$29,372.59
Releases Less Than \$2	\$8.57
Interest	<u>\$34.01</u>

TOTAL REVENUES \$49,499.37

TOTAL REVENUES AND BALANCE \$115,380.56

EXPENDITURES

Commissary Supplies	\$3,719.77
GED	\$36.00
Inmate Medical/ Supplies/Repair-Equipment	\$23,143.39
Inmate Phone Cards	\$3,615.00
Magazine and Newspaper Subscriptions	\$2,009.22
Maintenance Supplies & Repair	\$2,689.60
Miscellaneous	\$364.00
Prison Inmate Account Payroll	\$1,305.70
Television Subscription	<u>\$2,974.19</u>

TOTAL EXPENDITURES \$39,856.87

\$75,523.69

BALANCE, December 31, 2022

TOTAL EXPENDITURES AND BALANCE \$115,380.56

**2022**  
**COUNTY OF ELK**  
**Work Release**

Northwest Savings Bank 3636 and CNB Bank 6547

ACCOUNT BALANCES, December 31, 2021

CNB Checking Account	\$100.00
Northwest Savings Bank	<u>\$170,347.87</u>

TOTAL BALANCE	\$170,447.87
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REVENUES

Elk-Work Release	\$22,775.84
Interest	<u>\$91.20</u>

TOTAL REVENUES	<u>\$22,867.04</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$193,314.91</u></u>
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EXPENDITURES

Equipment, Self Defense & Supplies	\$6,479.95
Miscellaneous	\$533.70
Uniforms & Boot Allotment	<u>\$6,566.24</u>

TOTAL EXPENDITURES	\$13,579.89
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CNB Checking Account	\$100.00
Northwest Checking Account	<u>\$179,635.02</u>

CHECKING ACCOUNT BALANCES, December 31,2022	<u>\$179,735.02</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$193,314.91</u></u>
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**2022**  
**COUNTY OF ELK**  
**Prothonotary Automation**  
Northwest Savings Bank 6984

BALANCE, December 31, 2021		\$6,055.27
REVENUES		
Civil Collections	\$2,969.25	
Criminal Collections	\$1,877.96	
Interest	<u>\$0.44</u>	
TOTAL REVENUES		<u>\$4,847.65</u>
TOTAL REVENUES AND		<u>\$10,902.92</u>
EXPENDITURES		
Office Equipment	<u>\$6,432.29</u>	
TOTAL EXPENDITURES		\$6,432.29
BALANCE, December 31, 2022		<u>\$4,470.63</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$10,902.92</u>

**2022**  
**COUNTY OF ELK**  
**Prothonotary Escrow Account**  
Northwest Savings Bank 1488

BALANCE, December 31, 2021		\$10,558.58
REVENUES		
Cash, Bail, Bonds, Impounded Funds, and Transfers, Including Poundage	<u>\$50.00</u>	
TOTAL REVENUES		<u>\$50.00</u>
TOTAL REVENUES AND BALANCE		<u>\$10,608.58</u>
EXPENDITURES		
Release of Escrow	<u>\$50.00</u>	
TOTAL EXPENDITURES		\$50.00
BALANCE, December 31, 2022		<u>\$10,558.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$10,608.58</u>

**2022**  
**COUNTY OF ELK**  
**Prothonotary Office Account**  
Northwest Savings Bank 1322

BALANCE, December 31, 2021		\$8,528.41
REVENUES		
Cash	\$5,977.35	
Checks	\$77,711.43	
IRS Direct Deposit	\$139.50	
Money Orders	<u>\$885.25</u>	
TOTAL REVENUES		<u>\$84,713.53</u>
TOTAL REVENUES AND		<u>\$93,241.94</u>
EXPENDITURES		
Act 119 Admin Office of Pennsylvania Courts	\$258.40	
Automation Funding	\$2,969.25	
Internet Fee/Telesoft	\$0.00	
ElkCounty Treasurer	\$55,948.58	
Pennsylvania Department of Revenue	\$17,419.27	
Refunds	\$5,607.83	
Sheriff Services	<u>\$75.00</u>	
TOTAL EXPENDITURES		\$82,278.33
BALANCE, December 31, 2022		<u>\$10,963.61</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$93,241.94</u>

**2022**  
**COUNTY OF ELK**  
**County Record Improvement**  
Northwest Savings Bank 3180

BALANCE, December 31, 2021		\$14,995.03
REVENUES		
Collections	\$7,868.00	
Interest	<u>\$7.41</u>	
TOTAL REVENUES		<u>\$7,875.41</u>
TOTAL REVENUES AND BALANCE		<u>\$22,870.44</u>
EXPENDITURES		
Contracted Services	<u>\$6,783.00</u>	
TOTAL EXPENDITURES		\$6,783.00
BALANCE, December 31, 2022		<u>\$16,087.44</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$22,870.44</u>

**2022**  
**COUNTY OF ELK**  
**Recorder of Deeds Automation & Technology**  
Northwest Savings Bank 7409

BALANCE, December 31, 2021		\$55,041.43
REVENUES		
Collections of the Recorder of Deeds	\$11,291.75	
Interest	<u>\$6.12</u>	
TOTAL REVENUES		<u>\$11,297.87</u>
TOTAL REVENUES AND		<u>\$66,339.30</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL		\$0.00
BALANCE, December 31, 2022		<u>\$66,339.30</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$66,339.30</u>

**2022**  
**COUNTY OF ELK**  
**Recorder of Deeds**  
Northwest Savings Bank 6524

BALANCE, December 31, 2021		\$172,283.10
REVENUES		
Collections	\$1,721,664.32	
Adjustments	<u>\$40.80</u>	
TOTAL REVENUES		<u>\$1,721,705.12</u>
TOTAL REVENUES AND BALANCE		<u>\$1,893,988.22</u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$1,132,433.04	
Commonwealth of PA	\$0.00	
PA Dept. of Revenue	\$0.00	
Affordable Housing	\$27,586.00	
Recorder of Deeds Record Improvement Fund	\$7,868.00	
County of Elk Affordable Housing Fund	\$11,802.00	
Recorders Automation & Technology Fund	\$10,080.00	
County of Elk	\$184,666.96	
Bank Service Charges	\$0.00	
Bureau Receipts and Service Expenses	\$137,380.87	
Judicial Computer System	\$1,136.03	
Adjustment	<u>\$350.59</u>	
TOTAL EXPENDITURES		\$1,513,303.49
BALANCE, December 31, 2022		<u>\$380,684.73</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,893,988.22</u>



**2022**  
**COUNTY OF ELK**  
**Recorder of Deeds Record Improvement**  
Northwest Savings Bank 0030

BALANCE, December 31, 2021		\$36,232.96
REVENUES		
Collections	\$11,802.00	
Interest	<u>\$4.06</u>	
TOTAL REVENUES		<u>\$11,806.06</u>
TOTAL REVENUES AND BALANCE		<u>\$48,039.02</u>
EXPENDITURES		
Supplies/ Equipment Purchased	<u>\$7,793.78</u>	
TOTAL EXPENDITURES		\$7,793.78
BALANCE, December 31, 2022		<u>\$40,245.24</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$48,039.02</u>

**2022**  
**COUNTY OF ELK**  
**Register of Wills and Clerk of Orphans' Court**  
Northwest Savings Bank 0567

BALANCE, December 31, 2021 \$3,841.46

REVENUES

Collections	\$59,374.07
Commonwealth of Pa. Refunds	<u>\$27,854.47</u>

TOTAL REVENUES \$87,228.54

TOTAL REVENUES AND \$91,070.00

EXPENDITURES

Adoption Council	\$150.00
Check Purchase	\$151.07
DOR Credit 2017/2018	\$1,000.00
Orphans' Court	\$9,419.53
Pennsylvania Department of Revenue	\$8,688.25
Register of Wills	<u>\$67,814.62</u>

TOTAL EXPENDITURES \$87,223.47

BALANCE, December 31, 2022 \$3,846.53

TOTAL EXPENDITURES AND BALANCE \$91,070.00

**2022**  
**COUNTY OF ELK**  
**Solid Waste Authority Administration Account**  
Farmers National Bank 1683

BALANCE, December 31, 2021 \$522,634.24

REVENUES

Business Income	\$4,255.69
Demo Permits	\$2,150.00
Donations/Fees/Misc.	\$14,195.87
Drop Off Fees	\$34,303.44
Electronics	\$1,744.05
Fiber (CL Trading)	\$71,831.41
Fiber (Independent)	\$23,684.65
Grant Reimbursement	\$104,358.30
Host Fees	\$43,981.27
Metal Income	\$9,729.59
White Goods	\$675.00
OCC Processing	\$13,525.07
Plastics	\$29,668.16
Rent	\$7,000.00
ARAP Reimbursement	\$17,333.59
Interest	\$299.42

TOTAL REVENUES \$378,735.51

TOTAL REVENUES AND BALANCE \$901,369.75

EXPENDITURES

County of Elk General Fund	\$52,589.24
Supplies	\$5,640.42
Equipment/Safety Gear	\$462.92
Advertising/Legal Notices	\$1,827.00
Repairs and Maintenance	\$18,629.80
Recycling Containers	\$28,325.83
Electronic Surcharge	\$692.47
White Goods & Tires Recycling	\$8,683.81
Grants	\$166,611.96
Directors' Mileage	\$497.84
Bulbs & Battery Expense	\$6,601.38
Due to/from funds	\$12,000.00
Miscellaneous	\$2,025.00
Fringe Reimbursement	\$20,239.70
Subcontracted Employees	\$7,728.00
Utilities	\$18,092.19
HHW	\$12,133.75
Dues/Fees	\$858.00

TOTAL EXPENDITURES \$363,639.31

BALANCE, December 31, 2022 \$537,730.44

TOTAL EXPENDITURES AND BALANCE \$901,369.75

**2022**  
**COUNTY OF ELK**  
**Solid Waste Authority Recycling Building**  
Farmers National Bank 4921

BALANCE, December 31, 2021		\$23,348.25
REVENUES		
Transfer from Solid Waste	<u>\$12,000.00</u>	
TOTAL REVENUES		<u>\$12,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$35,348.25</u>
EXPENDITURES		
Building Purchase Reimbursement	\$12,000.00	
Construction	\$10,150.00	
Professional Services	<u>\$216.44</u>	
TOTAL EXPENDITURES		\$22,366.44
BALANCE, December 31, 2022		<u>\$12,981.81</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$35,348.25</u>

**2022**  
**COUNTY OF ELK**  
**Sheriff Community Programs**  
Northwest Savings Bank 1199

BALANCE, December 31, 2021		\$6,306.20
REVENUES		
Donations	<u>\$2,050.00</u>	
TOTAL REVENUES		<u>\$2,050.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$8,356.20</u></u>
EXPENDITURES		
Women on Target supplies	<u>\$260.07</u>	
TOTAL EXPENDITURES		\$260.07
BALANCE, December 31, 2022		<u>\$8,096.13</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$8,356.20</u></u>

**2022**  
**COUNTY OF ELK**  
**Sheriff's Firearms License Validation System Escrow Account**  
Northwest Savings Bank 0102

BALANCE, December 31, 2021		\$37.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,665.00</u>	
TOTAL REVENUES		<u>\$1,665.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,702.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,665.00</u>	
TOTAL EXPENDITURES		\$1,665.00
BALANCE, December 31, 2022		<u>\$37.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,702.01</u>

**2022**  
**COUNTY OF ELK**  
**Sheriff's License to Carry Modernization Escrow Account**  
Northwest Savings Bank 0110

BALANCE, December 31, 2021		\$0.01	
REVENUES			
Bank Deposits	<u>\$0.00</u>		
TOTAL REVENUES		<u>\$0.00</u>	
TOTAL REVENUES AND BALANCE			<u>\$0.01</u>
EXPENDITURES			
Commonwealth of Pennsylvania	<u>\$0.00</u>		
TOTAL EXPENDITURES		\$0.00	
BALANCE, December 31, 2022		<u>\$0.01</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$0.01</u>

**2022**  
**COUNTY OF ELK**  
**Sheriff's Office Account**  
Northwest Savings Bank 6778

BALANCE, December 31, 2021 \$35,158.49

REVENUES

Civil Action	\$35,691.42
License to Carry Concealed	\$31,087.00
License to Sell Firearms	\$114.00
License to Buy & Sell Precious Metals	\$100.00
Personal Property	\$30,699.85
Protection from Abuse	\$1,811.94
Real Estate Sales	\$56,740.19
Warrants	\$2,056.28
Writs of transportation	\$731.66
Subpoena	\$240.00
Interest	\$19.21
Miscellaneous/Voided Checks	\$3,235.03
Adjustments/Transfers	<u>\$552.84</u>

TOTAL REVENUES \$163,079.42

TOTAL REVENUES AND BALANCE \$198,237.91

EXPENDITURES

Civil Action	\$28,031.58
License to Carry Concealed	\$30,483.00
License to Sell Precious Metals	\$100.00
License to Sell Firearms	\$114.00
Personal Property	\$29,270.93
Protection from Abuse (PFA)	\$1,148.07
Real Estate Sale	\$52,301.02
Warrants	\$1,216.86
Writ of Transportation	\$1,055.00
Subpoena	\$378.37
Miscellaneous	\$2,920.04
Interdepartmental Transfers	\$17,026.76
Adjustments	<u>\$37.00</u>

TOTAL EXPENDITURES \$164,082.63

BALANCE, December 31, 2022 \$34,155.28

TOTAL EXPENDITURES AND BALANCE \$198,237.91



**2022**  
**COUNTY OF ELK**  
**Special Resource Account**  
Northwest Savings Bank 7252\*

BALANCE, December 31, 2021		\$0.00
REVENUES		
Revenue	\$5,329.76	
TOTAL REVENUES	<u>\$5,329.76</u>	
TOTAL REVENUES AND BALANCE		<u>\$5,329.76</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL		\$0.00
BALANCE, December 31, 2022	<u>\$5,329.76</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$5,329.76</u>
* Opened February 2022		

**2022**  
**COUNTY OF ELK**  
**Sheriff's Special Surcharge Escrow Account**  
**Deputy Sheriff Training Account (DSTA)**  
Northwest Savings Bank 1447

BALANCE, December 31, 2021		\$1,307.73
REVENUES		
Deposits from Sheriff's Office Account	\$9,932.00	
Interest	<u>\$0.47</u>	
TOTAL REVENUES		<u>\$9,932.47</u>
TOTAL REVENUES AND BALANCE		<u>\$11,240.20</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$10,714.00</u>	
TOTAL EXPENDITURES		\$10,714.00
BALANCE, December 31, 2022		<u>\$526.20</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$11,240.20</u>

**2022**  
**COUNTY OF ELK**  
**Sheriff's Surcharge Account (PFA)**  
Northwest Savings Bank 1132

BALANCE, December 31, 2021		\$1,685.46	
REVENUES			
Revenue	\$1,763.50		
Interest	<u>\$0.16</u>		
TOTAL REVENUES		<u>\$1,763.66</u>	
TOTAL REVENUES AND BALANCE			<u>\$3,449.12</u>
EXPENDITURES			
Deposit Corrections	<u>\$1,663.50</u>		
TOTAL EXPENDITURES		\$1,663.50	
BALANCE, December 31, 2022		<u>\$1,785.62</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$3,449.12</u>

**2022**  
**COUNTY OF ELK**  
**Tax Claim Bureau Fund**  
CNB 8844  
Northwest 6510\*

BALANCE, December 31, 2021 \$819,404.35

REVENUES

Taxes Collected	\$2,246,095.94
Miscellaneous	\$3,616.55
Upset Sale	\$0.00
Judicial Sale	\$40.00
Lien Certification	\$728.25
Property Sale	\$7,187.02
Inspection Fee	\$100.00
Adjustments/Interest	<u>\$731.89</u>

TOTAL REVENUES \$2,258,499.65

TOTAL REVENUES AND BALANCE \$3,077,904.00

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$782,168.90
Debt Fund	\$0.00
Boroughs	\$117,292.24
City of St. Marys	\$188,777.09
Townships	\$89,614.65
School Districts	\$996,698.96
Deed Fees (Bills of Sale)	\$0.00
Repository Receipts	\$5,850.00
Upset Sale	\$20,461.87
Prothonotary	\$267.00
Register & Recorder	\$15,387.24
NSF's/Voids & Adjustments	\$19,135.60
Miscellaneous	<u>\$0.00</u>

TOTAL EXPENDITURES \$2,235,653.55

BALANCE, December 31, 2022 \$842,250.45

TOTAL EXPENDITURES AND BALANCE \$3,077,904.00

\*Bank Account switch from CNB to Northwest began October 2022

**2022**  
**COUNTY OF ELK**  
**Tax Collectors' Account**  
**County Taxes Collected in 2021**

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2022	\$178,360.70	\$8,690.32	\$634.90
		2021	\$171,702.12	\$729.30	\$8,363.55
CITY OF ST. MARYS	Bloam, Charles	2022	\$3,242,358.56	\$157,915.54	\$39,477.30
		2021	\$2,788,587.68	\$29,801.00	\$135,815.03
FOX TOWNSHIP	Pritt, Jill	2022	\$961,698.36	\$46,839.18	\$10,360.90
		2021	\$944,034.61	\$10,997.50	\$45,978.70
HIGHLAND TOWNSHIP	Raught, Debra	2022	\$114,356.79	\$5,570.34	\$867.40
		2021	\$114,945.39	\$894.40	\$5,599.00
HORTON TOWNSHIP	Susan Thom Emma Woodward	2022	\$278,580.17	\$13,568.60	\$3,247.50
		2021	\$279,516.96	\$3,394.10	\$13,614.16
JAY TOWNSHIP	Allegretto, James	2022	\$414,129.06	\$20,170.96	\$4,162.10
		2021	\$279,021.46	\$2,389.20	\$13,590.67
JOHNSONBURG BOROUGH	Destephano, Trina	2022	\$403,803.74	\$19,667.34	\$5,370.50
		2021	\$39,441.09	\$5,274.60	\$19,016.43
JONES TOWNSHIP	Haight, Joseph	2022	\$448,883.13	\$21,863.03	\$4,871.30
		2021	\$454,764.04	\$4,956.10	\$22,149.57
MILLSTONE TOWNSHIP	Grace Eisenman	2022	\$70,364.62	\$3,427.49	\$216.00
		2021	\$70,115.52	\$281.53	\$3,369.07
RIDGWAY BOROUGH	Kristen Roselli Robert Connacher	2022	\$698,808.49	\$34,035.23	\$8,180.70
		2021	\$3,369.07	\$8,899.80	\$34,458.80
RIDGWAY TOWNSHIP	Clark, Gale	2022	\$692,302.71	\$33,718.07	\$7,194.20
		2021	\$682,368.42	\$7,499.00	\$33,234.17
SPRING CREEK TOWNSHIP	Olson, Curtis	2022	\$100,998.39	\$4,924.01	\$662.38
		2021	\$102,438.17	\$605.70	\$4,989.89
TOTAL TAXES COLLECTED			\$13,534,949.25	\$446,112.34	\$425,424.22

**2022**  
**COUNTY OF ELK**  
**Tax Collectors' Account**  
**County Taxes Outstanding at Year End**

Taxing District	Tax Collector	Year	General Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2022	\$11,977.98	\$135.00
CITY OF SAINT MARYS	Bloam, Charles	2022	\$132,030.30	\$3,055.00
FOX TOWNSHIP	Pritt, Jill	2022	\$62,120.93	\$2,380.00
HIGHLAND TOWNSHIP	Raught, Debra	2022	\$18,361.21	\$220.00
HORTON TOWNSHIP	Susan Thom	2022	\$25,033.33	\$460.00
JAY TOWNSHIP	Allegretto, James	2022	\$44,903.51	\$1,450.00
JOHNSONBURG BOROUGH	Destephano, Trina	2022	\$57,715.59	\$3,185.00
JONES TOWNSHIP	Haight, Joseph	2022	\$28,337.46	\$755.00
MILLSTONE TOWNSHIP	Grace Eisenmen	2022	\$3,057.63	\$10.00
RIDGWAY BOROUGH	Kristin Roselli	2022	\$69,342.34	\$3,945.00
RIDGWAY TOWNSHIP	Clark, Gale	2022	\$58,299.12	\$965.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2022	\$8,010.04	\$165.00
TOTAL TAXES OUTSTANDING			\$519,189.44	\$16,725.00

**2022**  
**COUNTY OF ELK**  
**Tax Collectors Summary**

**Taxes Collected**

Real Estate

Current	\$7,604,644.72
Tax Claim Bureau	<u>\$2,246,095.94</u>

\$9,850,740.66

Debt

Current	<u>370,390.11</u>
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<b>TOTAL DEBT COLLECTED</b>	<b><u>370,390.11</u></b>
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Per Capita

Current	<u>\$85,245.18</u>
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<b>TOTAL PER CAPITA COLLECTED</b>	<b><u>\$85,245.18</u></b>
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<b>TOTAL TAXES COLLECTED IN 2022</b>	<b><u>\$10,306,375.95</u></b>
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**Taxes Outstanding**

Real Estate	\$551,198.52
Per Capita	<u>\$16,900.00</u>

<b>TOTAL TAXES OUTSTANDING AT END OF 2022</b>	<b><u>\$568,098.52</u></b>
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**2022**  
**COUNTY OF ELK**  
**Treasurer--Agent for Licenses**  
CNB 3867

BALANCE, December 31, 2021 \$8,315.79

REVENUES

Boat Registration & Permits	\$10,487.37
Bingo Licenses	\$2,000.00
Dog Licenses	\$30,989.00
Fishing License Sales	\$5,915.38
Hunting License Sales	\$90,678.23
Miscellaneous	\$1.73
Small Games of Chance Licenses	\$13,642.00
Sporting Pistol Permits	\$98.00
Voided Checks	<u>\$8,315.94</u>

TOTAL REVENUES \$162,127.65

TOTAL REVENUES AND BALANCE \$170,443.44

EXPENDITURES

PAID TO ELK COUNTY:

Licenses:

Bingo	\$2,000.00
Dog	\$4,987.50
Fishing	\$415.00
Hunting	\$10,151.00
Small Games of Chance	\$13,725.00

Miscellaneous (\$65.68)

Permits:

Boat Registration & Permits	\$88.00
Sporting Pistol Permits	<u>\$98.00</u>

COUNTY EXPENDITURES \$31,398.82

PAID TO COMMONWEALTH OF PENNSYLVANIA:

Department of Agriculture	\$26,194.00
Fish and Boat Commission	\$17,002.50
Fishing License Sweep	\$7,055.97
Hunting License Sweep	\$80,303.31
Deposit Slip Purchase	\$68.91
Miscellaneous	<u>\$96.94</u>

STATE EXPENDITURES \$130,721.63

TOTAL EXPENDITURES \$162,120.45

BALANCE, December 31, 2022 \$8,322.99

TOTAL EXPENDITURES AND BALANCE \$170,443.44



**2022**  
**COUNTY OF ELK**  
**Hotel Tax**  
Northwest Savings Bank 3644

BALANCE, December 31, 2021 \$11,784.54

REVENUES

2019 3rd Quarter	\$1,428.16
2019 4th Quarter	\$1,492.54
2020 3rd Quarter	\$3,458.80
2021 3rd Quarter	\$128.14
2021 4th Quarter	\$73,095.02
2022 1st Quarter	\$50,275.85
2022 2nd Quarter	\$72,494.15
2022 3rd Quarter	\$110,538.46
2022 4th Quarter	\$11,836.11
Late Fees	\$1,100.27
Miscellaneous	<u>\$0.90</u>

TOTAL REVENUES \$325,848.40

TOTAL REVENUES AND BALANCE \$337,632.94

EXPENDITURES

County of Elk - General Fund	\$13,718.11
Filing Fees	\$10.00
Great Outdoors Visitors Bureau	<u>\$306,414.27</u>

TOTAL EXPENDITURES \$320,142.38

BALANCE, December 31, 2022 \$17,490.56

TOTAL EXPENDITURES AND BALANCE \$337,632.94

**2022**  
**COUNTY OF ELK**  
**District Court 59-3-03**  
**District Justice Mark S. Jacob**  
CNB 3741

BALANCE, December 31, 2021		\$6,039.35
REVENUES		
Collections	\$329,439.51	
Escheated	<u>\$401.32</u>	
TOTAL REVENUES		<u>\$329,840.83</u>
TOTAL REVENUES AND BALANCE		<u>\$335,880.18</u>
EXPENDITURES		
Bank Adjustment	\$192.00	
County of Elk	\$40,198.49	
Municipalities	\$34,622.62	
Pa Department of Revenue	\$184,841.34	
Refunds	\$49,314.07	
Restitution	\$1,642.42	
School Districts	\$3,956.11	
Server Fees	<u>\$5,743.32</u>	
TOTAL EXPENDITURES		\$320,510.37
BALANCE, December 31, 2022		<u>\$15,369.81</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$335,880.18</u>

**2022**  
**COUNTY OF ELK**  
**District Court 59-3-02**  
**District Justice James L. Martin**  
Northwest Savings Bank 9543

BALANCE, December 31, 2021	\$12,469.34
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REVENUES

Collections	\$462,771.77
Voided Checks	<u>\$173.00</u>

TOTAL REVENUES	<u>\$462,944.77</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$475,414.11</u></u>
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EXPENDITURES

Pennsylvania Department of Revenue	\$341,384.29
County of Elk	\$52,090.74
Municipalities	\$27,195.05
School Districts	\$11,120.29
Restitution	\$1,516.12
Collateral	\$0.00
Server Cost	\$5,597.92
Refund	\$16,546.38
Clerk	\$6,338.00
Appeals	\$0.00
Miscellaneous	<u>\$352.16</u>

TOTAL EXPENDITURES	\$462,140.95
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BALANCE, December 31, 2022	<u>\$13,273.16</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$475,414.11</u></u>
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**2022**  
**COUNTY OF ELK**  
**Domestic Relations Incentive Account**  
CNB Bank 7124

BALANCE, December 31, 2021 \$385,248.89

REVENUES

Commonwealth of Pa. State Treasurer - Human Services

Bonus Incentive	\$8,241.61
Performance Incentive	\$42,069.88
Title XIX Medical Incentive	\$822.00
Interest	<u>\$216.03</u>

TOTAL REVENUES \$51,349.52

TOTAL REVENUES AND BALANCE \$436,598.41

EXPENDITURES

Capital Assets	\$2,143.65
Contracted Services	\$1,170.00
Medical Incentives	\$1,267.00
Training	\$375.00
Travel Expenses	<u>\$2,969.32</u>

TOTAL EXPENDITURES \$7,924.97

BALANCE, December 31, 2022 \$428,673.44

TOTAL EXPENDITURES AND BALANCE \$436,598.41

**2022**  
**COUNTY OF ELK**  
**Domestic Relations IV-D**  
CNB Bank 7236

BALANCE, December 31, 2021 \$577,435.05

REVENUES

Commonwealth of Pa. State Treasurer - Human Services	
Title IV-D Reimbursement	\$204,971.00
Title XIX Medical Incentives	\$822.00
County of Elk Local Share	\$108,422.00
Fees	
Costs and Filing	\$1,387.34
Genetic Tests	\$410.52
Miscellaneous Credits	\$13,128.01
Interest	<u>\$306.94</u>

TOTAL REVENUES \$329,447.81

TOTAL REVENUES AND BALANCE \$906,882.86

EXPENDITURES

Advertising	\$0.00
Fringe Benefits	\$58,668.81
Genetic Test Fees	\$225.75
Indirect Costs	\$36,997.80
Information Technology	\$158.89
Office Cellphone	\$253.25
Office Phone	\$3,360.00
Office Supplies	\$2,717.98
Other Expenses	\$118.99
OVERHEAD	
Furniture, Fixtures, Expendables	\$730.44
Postage & Freight	\$354.97
Repair and Maintenance - Equipment	\$0.00
OVERHEAD - BUILDING	
Building Insurance	\$4,119.66
Equipment Repair & Maintenance	\$8,380.52
Repair & Maintenance - Other	\$0.00
Storage Rental	\$1,328.41
Utilities	\$2,866.65
Printing and Reproduction	\$2,566.00
Salaries and Wages	\$206,410.76
Sheriff Costs	\$1,470.50
Staff Development	\$2,354.37
Staff Travel	<u>\$42.20</u>

TOTAL EXPENDITURES \$333,125.95

BALANCE, December 31, 2022 \$573,756.91

TOTAL EXPENDITURES AND BALANCE \$906,882.86

Note: As of December 31, 2022, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$66,989.23. This is not included in the Domestic Relations IV-D Account's operating office balance.

**2022**  
**COUNTY OF ELK**  
**Domestic Relations Child Support**  
CNB Bank 9419

BALANCE, December 31, 2021 \$3,731.57

REVENUES

Cash, Check, and Money Orders	\$72,175.06
Escrow	\$50.00
Mistaken Deposit	\$169.06
N-Court	<u>\$41,438.61</u>

TOTAL REVENUES \$113,832.73

TOTAL REVENUES AND BALANCE \$117,564.30

EXPENDITURES

Escrow	\$2,794.23
Pa. SCDU	\$113,413.67
Refund of Mistaken Deposit	<u>\$169.06</u>

TOTAL EXPENDITURES \$116,376.96

BALANCE, December 31, 2022 \$1,187.34

TOTAL EXPENDITURES AND BALANCE \$117,564.30

**2022**  
**COUNTY OF ELK**  
**Probation Booking Fee**  
Northwest Savings Bank #0810

Balance, December 31, 2021		\$3,509.54
REVENUES		
Booking Fees	<u>\$24,900.17</u>	
TOTAL REVENUES		<u>\$24,900.17</u>
TOTAL REVENUES AND BALANCE		<u>\$28,409.71</u>
EXPENDITURES		
City of St Marys	\$22,882.58	
County of Elk	<u>\$936.12</u>	
TOTAL EXPENDITURES		\$23,818.70
Balance, December 31, 2022		<u>\$4,591.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$28,409.71</u>

**2022**  
**COUNTY OF ELK**  
**Electronic Monitoring**  
CNB 0747

BALANCE, December 31, 2021		\$1,571.68
REVENUES		
Elk County Probation Monitoring Fees	<u>\$1,811.25</u>	
TOTAL REVENUES		<u>\$1,811.25</u>
TOTAL REVENUES AND BALANCE		<u>\$3,382.93</u>
EXPENDITURES		
Costs and Monitoring Fees	<u>\$1,253.50</u>	
TOTAL EXPENDITURES		\$1,253.50
BALANCE, December 31, 2022		<u>\$2,129.43</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$3,382.93</u>



**2022**  
**COUNTY OF ELK**  
**Juvenile Probation**  
CNB 1344

BALANCE, December 31, 2021		\$4,255.38
REVENUES		
Collections	<u>\$539.74</u>	
TOTAL REVENUES		<u>\$539.74</u>
TOTAL REVENUES AND BALANCE		<u><u>\$4,795.12</u></u>
EXPENDITURES		
Expenses	<u>\$1,142.34</u>	
TOTAL EXPENDITURES		
BALANCE, December 31, 2022		<u>\$3,652.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$4,795.12</u></u>

**2022**  
**COUNTY OF ELK**  
**Juvenile Restitution**  
CNB 9824

BALANCE, December 31, 2021		\$11,991.48
REVENUES		
Collections from Clients	<u>\$399.25</u>	
TOTAL REVENUES		<u>\$399.25</u>
TOTAL REVENUES AND BALANCE		<u><u>\$12,390.73</u></u>
EXPENDITURES		
Bank Fee	\$28.00	
Restitution Payments	<u>\$58.00</u>	
TOTAL EXPENDITURES		\$86.00
BALANCE, December 31, 2022		<u>\$12,304.73</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$12,390.73</u></u>

**2022**  
**COUNTY OF ELK**  
**Probation and Parole Office Account**  
CNB 9816

BALANCE, December 31, 2021 \$159,888.22

REVENUES

Yearly Receipts from Clients \$639,838.50

TOTAL REVENUES \$639,838.50

TOTAL REVENUES AND BALANCE \$799,726.72

EXPENDITURES

Act 198 Substance Abuse	\$9,147.34
Alliance One	\$8,074.62
Elk County	\$170,809.03
Elk County Booking Center Fee Fund	\$19,803.85
Elk County Electronic	\$1,380.00
Elk County Prothonotary	\$5,893.10
Elk County Prothonotary Automation	\$2,364.81
Elk County Sheriff	\$1,180.44
Elk County Treasurer Act 35 Supervision Fee	\$60,966.83
Juvenile Restitution Fund	\$399.25
Miscellaneous Fines and Municipal Fines	\$9,674.79
PA Dept. of Revenue/PA State Costs, Fines & Judgments	\$184,357.24
Refunds	\$105,848.37
Restitution	<u>\$92,888.42</u>

TOTAL EXPENDITURES \$672,788.09

BALANCE, December 31, 2022 \$126,938.63

TOTAL EXPENDITURES AND BALANCE \$799,726.72

**2022**  
**COUNTY OF ELK**  
**Supervision Fee**  
Northwest Savings Bank 4081

BALANCE, December 31, 2021		\$57,627.96
REVENUES		
Act 35 Fees	\$60,966.83	
Interest	<u>\$36.50</u>	
TOTAL REVENUES		<u>\$61,003.33</u>
TOTAL REVENUES AND BALANCE		<u><u>\$118,631.29</u></u>
EXPENDITURES		
Law Enforcement Equipment and Supplies	\$14,327.44	
Metal Health Assessments	\$750.00	
Monthly Lease and Equipment	\$3,073.08	
Monthly Subscriptions	\$8,300.00	
Office Medical Supplies	\$796.56	
Office Supplies and Equipment	\$2,496.37	
Supervisory Management Training	\$2,936.95	
Training Meal Reimbursement	<u>\$205.43</u>	
TOTAL EXPENDITURES		\$32,885.83
BALANCE, December 31, 2022		<u>\$85,745.46</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$118,631.29</u></u>

**2022**  
**COUNTY OF ELK**  
**Substance Abuse Education**  
CNB Bank 0242

BALANCE, December 31, 2021 \$144,003.28

REVENUES

Collection of Fees - Act 198	\$9,297.86
Reimbursements	\$50.00
Restitutions	<u>\$32.00</u>

TOTAL REVENUES \$9,379.86

TOTAL REVENUES AND BALANCE \$153,383.14

EXPENDITURES

CRN Evaluations	<u>\$2,050.00</u>
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TOTAL EXPENDITURES \$2,050.00

BALANCE, December 31, 2022 \$151,333.14

TOTAL EXPENDITURES AND BALANCE \$153,383.14

**2022**  
**COUNTY OF ELK**  
**AUDITORS' COMMENTS & FINDINGS**

Any findings, questions, or suggestions we had were verbally communicated directly to that department. As we always like to stress, please remember to account for all documents and receipts as required in your recordkeeping.

This year we encountered possible confusion on how to properly handle meal reimbursement. To reiterate what the Chief Clerk has posted, the reimbursable amount for breakfast is \$10; Lunch, \$15; and Dinner, \$20. These amounts are to include any tax or gratuity. Any penny over the allowable reimbursement will not be reimbursed. *Nothing should be reimbursed without a receipt.*

We appreciate the cooperation of all the departments in implementing changes that were recommended. As we look forward to 2023 and beyond, we will all have to embrace the digital world. It will affect all of our daily recordkeeping, and we will all have to adapt to it together.

We have broadened our scope of work to include a survey to the local tax collectors and have received positive responses. We have begun to audit the tax collectors on a random basis and will continue to do so in the future.


**Account changes for the year 2022:**

February 2022	Sheriff's Special Resource Account opened
May 9, 2022	General Fund CNB Account #9347 closed.
September 15, 2022	Opioid Settlement Fund opened
September 24, 2022	Voter Registration Integrity Account opened
October 20, 2022	Local Assistance & Tribal Consistency opened

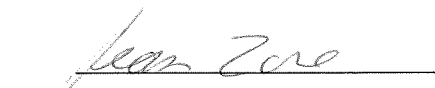
We look forward to a continued team effort working with all departments in the 2023 audit.

As Michael Piazza once said, "Audit findings are easy to come up with, successful change from a finding is true internal audit value."

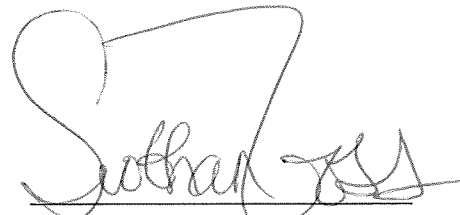
Sincerely,



Sandra A. Caltagarone



Jean Zore



Siobhan Voss

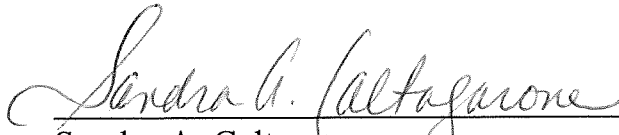
COMMONWEALTH OF PENNSYLVANIA

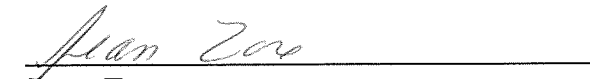
COUNTY OF ELK

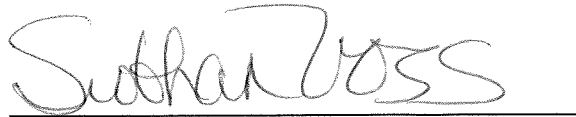
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Tuesday of January, this being the third day of January A.D., 2023, do hereby certify that the foregoing report has been prepared from the original books, papers, and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge, and belief for the year ending December 31, 2022.


In testimony whereof, we have hereunto set our hands this 31st day of May 2023.

THE BOARD OF ELK COUNTY AUDITORS

  
Sandra A. Caltagaronne

  
Jean Zore

  
Siobhan Voss

  
Matthew B. Taladay, Esq., Solicitor