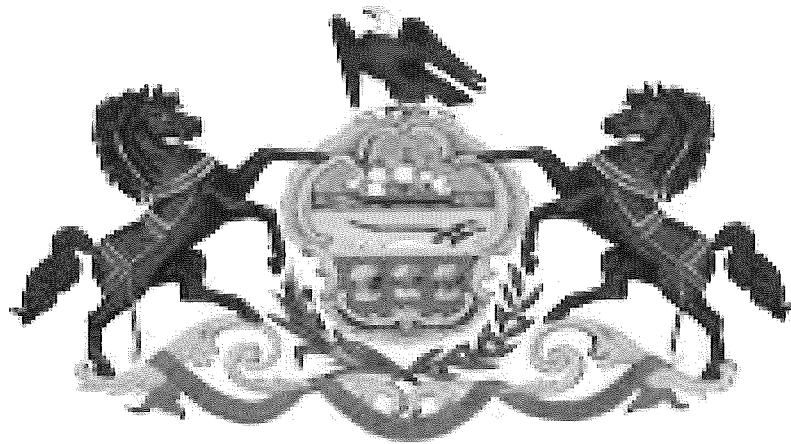


2023

COUNTY OF ELK

AUDITORS' SETTLEMENT



**To audit is not to find fault
but to help change work attitude
and improve organizational
performance.**

COUNTY OF ELK
Elected Officials

59TH JUDICAL DISTRICT PRESIDENT JUDGE

Honorable Shawn T. McMahon

DISTRICT ATTORNEY

Beau Grove

DISTRICT JUSTICES

Mark S. Jacob

James L. Martin

COUNTY COMMISSIONERS

Gregory Gebauer

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 A. Neureiter

TREASURER

Matthew Frey

COUNTY CORONER

Michelle Muccio

COUNTY AUDITORS

Sandra A. Caltagarone

Siobhan Voss

Jean Zore

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Auditors' Findings and Comments

2023 Assessment Office Account Categorized Revenue

Month	Maps/Copies	Labels	Data	Clean & Green	Total
January	\$733.00	\$0.00	\$1,764.95	\$50.00	\$2,547.95
February	\$368.50	\$25.00	\$0.00	\$0.00	\$393.50
March	\$496.50	\$93.00	\$1,822.45	\$0.00	\$2,411.95
April	\$628.60	\$0.00	\$1,764.65	\$0.00	\$2,393.25
May	\$3,076.00	\$0.00	\$33.60	\$0.00	\$3,109.60
June	\$687.00	\$0.00	\$0.00	\$50.00	\$737.00
July	\$507.00	\$0.00	\$0.00	\$100.00	\$607.00
August	\$646.00	\$25.00	\$172.10	\$279.30	\$1,122.40
September	\$628.50	\$0.00	\$0.00	\$75.00	\$703.50
October	\$347.00	\$0.00	\$2,489.90	\$0.00	\$2,836.90
November	\$422.75	\$85.00	\$0.00	\$0.00	\$507.75
December	\$574.00	\$0.00	\$33.30	\$0.00	\$607.30
Totals	\$9,114.85	\$228.00	\$8,080.95	\$554.30	\$17,978.10

2023
COUNTY OF ELK
Tax Statement

Assessed Valuation

Real Estate (Taxable)	\$534,709,120.00
Real Estate (Exempt)	\$88,066,425.00

Rate of Assessment on Real Estate	50%
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Number of Per Capita Units Assessed	19,738
-------------------------------------	--------

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	\$82,345,204
Mineral Rights	\$40,103,184
	<u>\$122,448,388</u>

Debt Fund	
Real Estate	\$47,777
Mineral Rights	<u>\$23,268</u>

\$71,365

Per Capita	<u>\$98,690</u>
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TOTAL CURRENT TAX LEVY	\$122,618,444
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2023
COUNTY OF ELK
Adoption Counseling Fee
County National Bank 0434

BALANCE, December 31, 2022		\$6,028.17
REVENUES		
Collections	\$375.00	
Interest	<u>\$0.62</u>	
TOTAL REVENUES		<u>\$375.62</u>
TOTAL REVENUES AND BALANCE		<u><u>\$6,403.79</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$6,403.79</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,403.79</u></u>

2023
COUNTY OF ELK
Children and Youth Special Account
Northwest Savings Bank 0422

BALANCE, December 31, 2022 \$567,442.80

REVENUES

Commonwealth of Pa. State Treasurer - Human Services	
Act 148	\$2,182,839.00
Caseworker Visitation Mini Grant	\$2,000.00
Independent Living Grant	\$154,060.94
Medicaid	\$3,195.19
Special Grants	\$640,461.05
TANF Monies	\$32,898.14
Title IV-B	\$25,955.00
Title IV-E/AA	\$112,369.43
Title IV-E/FC	\$163,785.34
Title IV-E/ITG Grant	\$16,955.29
Title IV-E/PS Grant	\$2,233.61
Title IV-E/SPLC	\$7,999.58
Title XX	\$43,512.00
County of Elk Local Share	\$585,640.92
Miscellaneous Reimbursements	\$54,943.05
Proceeds From Sale of Vehicle	\$3,000.00
Program Income (Maintenance)	\$66,497.12
Interest Earned	<u>\$295.56</u>

TOTAL REVENUES \$4,098,641.22

TOTAL REVENUES AND BALANCE \$4,666,084.02

EXPENDITURES

Adoptive Assistance	\$248,434.76
Communications	\$20,662.19
Consultant Services	\$41,073.75
County Reimbursement for Wages and Benefits	\$1,038,411.87
Court-Related Expenses	\$917.99
Deposit Tickets	\$122.51
Indirect Administration	\$58,990.00
Miscellaneous Personnel Expenses	\$4,032.27
Occupancy, Rent, Utilities, and Housekeeping	\$40,698.08
Office Equipment and Supplies	\$11,550.86
Purchased Assets	\$43,550.00
Purchased Client Services	\$2,350,742.81
Repair Assets	\$32,924.11
Service Supplies	\$54,071.54
Travel Expenses	<u>\$34,684.16</u>

TOTAL EXPENDITURES \$3,980,866.90

BALANCE, December 31, 2023 \$685,217.12

TOTAL EXPENDITURES AND BALANCE \$4,666,084.02

2023
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
Northwest Savings Bank 1520

BALANCE, December 31, 2022		\$2,427.01
REVENUES		
Interest	<u>\$0.24</u>	
TOTAL REVENUES		<u>\$0.24</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,427.25</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$2,427.25</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,427.25</u></u>

2023
COUNTY OF ELK
Act 13 Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2022		\$1,801,035.41
REVENUES		
Commonwealth of Pennsylvania	\$969,531.89	
Interest	<u>\$301.04</u>	
TOTAL REVENUES		<u>\$969,832.93</u>
TOTAL REVENUES AND BALANCE		<u>\$2,770,868.34</u>
EXPENDITURES		
Grants and Appropriations	<u>\$2,217,229.97</u>	
TOTAL EXPENDITURES		\$2,217,229.97
BALANCE, December 31, 2023		<u>\$553,638.37</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,770,868.34</u>

Note: As of December 31, 2023, the Act 13 Gas Well Impact Fee Account had funds invested in a Pennsylvania Local Government Investment Trust worth \$3,156,674.08. This is not included in the Act 13 Gas Well Impact Fee Account's operating office balance.

2023
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

BALANCE, December 31, 2022		\$355,918.91
REVENUES		
Commonwealth of Pennsylvania	<u>\$60,618.55</u>	
TOTAL REVENUES		<u>\$60,618.55</u>
TOTAL REVENUES AND BALANCE		<u>\$416,537.46</u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$416,537.46</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$416,537.46</u>

2023
COUNTY OF ELK
Act 13 Marcellus Legacy
Farmers National Bank 3229

BALANCE, December 31, 2022		\$27,478.45
REVENUES		
Commonwealth of Pennsylvania	<u>\$36,746.02</u>	
TOTAL REVENUES		<u>\$36,746.02</u>
TOTAL REVENUES AND BALANCE		<u>\$64,224.47</u>
EXPENDITURES		
Appropriations & Legal Representation	<u>\$29,525.00</u>	
TOTAL EXPENDITURES		\$29,525.00
BALANCE, December 31, 2023		<u>\$34,699.47</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$64,224.47</u>

2023
COUNTY OF ELK
American Rescue Plan Act of 2021
Northwest Savings Bank 4499

BALANCE, December 31, 2022		\$3,158,000.44
REVENUE		
Refunds	\$2,727.44	
Voids	\$1,160.50	
Interest	<u>\$978.72</u>	
TOTAL REVENUES		<u>\$4,866.66</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$3,162,867.10</u>
EXPENDITURES		
Aid to Non-Profit Organizations	\$125,000.00	
Capital Investments - Physical Plant Changes	\$241,560.15	
Other Covid-19 Public Health, Safety	\$51,963.20	
Payroll Costs for Staff Responding to Covid-19	\$6,936.00	
Personnel Assistance due to Covid Backlog	\$39,999.96	
Personal Protective Equipment	\$35,983.97	
PLGIT Prime Purchase	\$1,000,000.00	
Prevention in Congregate Settings	\$167,737.51	
Transfer Interest to Fiscal Recovery	\$1,191.45	
Water, Sewer, & Broadband Infrastructure	<u>\$7,514.00</u>	
TOTAL		\$1,677,886.24
BALANCE, December 31, 2023		<u>\$1,484,980.86</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$3,162,867.10</u>

Note: As of December 31, 2023, the ARP Act of 2021 Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$1,045,178.86. This is not included in the ARP Act of 2021 operating balance.

2023
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
December 31, 2022							\$382,367.50	\$1,675,000.00	\$1,675,000.00
June 1, 2023	\$181,000.00	1.15%		\$9,631.25		\$190,631.24		\$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		

2023
COUNTY OF ELK
Construction Fund
Northwest Savings Bank 1629

BALANCE, December 31, 2022		\$84,534.19
REVENUES		
No Activity	\$0.00	
Interest	<u>\$42.26</u>	
TOTAL REVENUES		<u>\$42.26</u>
TOTAL REVENUES AND BALANCE		<u><u>\$84,576.45</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$84,576.45</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$84,576.45</u></u>

2023
COUNTY OF ELK
DEBT FUND
General Obligation Bonds - Series of 2003
Northwest Savings Bank 7661

BALANCE, December 31, 2022 \$16,419.03

REVENUES

In Lieu of Taxes	\$273.80
Misc	\$626.74
Tax Claim	\$27,144.37
Tax Collectors	\$373,771.84
Interest	\$70.56

TOTAL REVENUES \$401,887.31

TOTAL REVENUES AND BALANCE \$418,306.34

EXPENDITURES

Tax Assessment Refund	\$5.63
Truist Loan	\$383,221.74
Veteran Preference	\$13.57

TOTAL EXPENDITURES \$383,240.94

BALANCE, December 31, 2023 \$35,065.40

TOTAL EXPENDITURES AND BALANCE \$418,306.34

Note: As of December 31, 2023, the Debt Fund Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$517,867.34. This is not included in the Debt Fund Account's operating office balance.

2023
COUNTY OF ELK
Federal Social Services
County National Bank 3930

BALANCE, December 31, 2022		\$126.35
REVENUES		
Commonwealth of Pa. State Treasurer - Public Welfare Homeless Assistance Program	<u>\$36,117.00</u>	
TOTAL REVENUES		<u>\$36,117.00</u>
TOTAL REVENUES AND BALANCE		<u>\$36,243.35</u>
EXPENDITURES		
CAPSEA	<u>\$36,117.00</u>	
TOTAL EXPENDITURES		\$36,117.00
BALANCE, December 31, 2023		<u>\$126.35</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$36,243.35</u>

2023
COUNTY OF ELK
Fiscal Recovery Funds
Northwest Savings Bank 7088

BALANCE, December 31, 2022		\$38,816.33
REVENUES		
Interest Transfer from ARP	<u>\$1,191.45</u>	
TOTAL REVENUES		<u>\$1,191.45</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$40,007.78</u>
EXPENDITURES		
Employee Recognition	<u>\$7,704.55</u>	
TOTAL EXPENDITURES		\$7,704.55
BALANCE, December 31, 2023		<u>\$32,303.23</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$40,007.78</u>

2023
COUNTY OF ELK
Gas Task Force Fund
Northwest Savings Bank 1637

BALANCE, December 31, 2022		\$7,119.07
REVENUES		
Interest	<u>\$2.28</u>	
TOTAL REVENUES		<u>\$2.28</u>
TOTAL REVENUES AND BALANCE		<u><u>\$7,121.35</u></u>
EXPENDITURES		
North Cental Pennsylvania Planning	<u>\$4,812.50</u>	
TOTAL EXPENDITURES		\$4,812.50
BALANCE, December 31, 2023		<u>\$2,308.85</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,121.35</u></u>

2023
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

BALANCE, December 31, 2022	\$208,653.00
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REVENUES

Taxes-Real Estate

311000	Current	\$7,506,695.02	
311100	Real Estate Previous	\$142,659.93	
Total			\$7,649,354.95

Taxes-Per Capita

312000	Current	\$80,990.50	
312100	Previous	\$4,987.90	
312200	Prior	\$225.50	
Total			\$86,203.90

Taxes-Tax Claim

313000	Delinquent Taxes	\$722,308.30	
Total			\$722,308.30

Federal Payment in Lieu of Taxes

331500	Federal Payment in Lieu of Taxes	\$241,215.00	
Total			\$241,215.00

TOTAL TAXES	\$8,699,082.15
-------------	----------------

INTERGOVERNMENTAL REVENUES

State Operating Grants

332200-5401	The Emergency Food Assistance Program	\$12,216.03	
332200-5404	Admin and Operation of Courts	\$44,873.42	
332200-5406	Pa. Emergency Management Agency	\$58,123.00	
332200-5421	Grant-Victims Juvenile Offenders Program	\$58,089.00	
332200-5423	Social Security Administration	\$1,000.00	
332200-5430	State Reimbursement for DA	\$127,477.35	
Total			\$301,778.80

State Payments in Lieu of Taxes

332400-5301	State Equalization Tax	\$148.50	
Total			\$148.50

Other State Payments in Lieu of Taxes

332500-05302	DCNR/State and National Forest	\$154,061.64	
332500-05303	PGC/State Game Lands	\$100,343.71	
332500-05305	Public Utility Realty Tax	\$7,576.67	
Total			\$261,982.02

TOTAL INTERGOVERNMENTAL REVENUES	\$563,909.32
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2023
COUNTY OF ELK
General Fund Revenues
Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05599	Hotel Tax Administration Costs	\$15,667.50	
340000-05600	Treasurer's Office	\$25,290.74	
340000-05604	Election Military Ballots	\$10.20	
340000-05605	Election Filing Fees	\$2,777.00	
340000-05610	Register and Recorder	\$211,182.41	
340000-05690	Assessment Office (Maps, etc.)	\$17,740.60	
340000-05695	School Real Estate & Occupational	\$58,097.00	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$30,186.09	
340000-05712	CDBG/Administration Fees	\$79,218.61	
340000-05762	Act 137 Administration Booking Fee	\$3,997.50	
340000-05764	PHFA Grant Administration Fees	\$5,000.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$1,025.00	
340000-05777	Cremation Tax Reports & Autopsy	\$10,305.10	
340000-05779	Reimburse GIS Service SALA	\$19,415.76	
340000-05780	Assessment-UPI	\$56,060.00	
340000-06075	Act 81 of 2008 5% Admin Fee	\$1,278.48	
Total			\$537,251.99

General Government-Judicial

342000-06000	Prothonotary	\$62,295.60	
342000-06001	Sheriff	\$60,358.64	
342000-06020	District Justice-Martin	\$55,973.93	
342000-06030	District Justice-Jacob	\$37,587.47	
342000-06050	Coroner	\$7,137.19	
342000-06080	Probation and Parole	\$176,802.49	
342000-06090	Out-of-County Housing	\$2,220.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$42,624.90	
342000-06197	Litigants Reimbursement	\$3,989.00	
342000-06201	IP/RS PCCD Grant	\$65,528.02	
Total			\$514,517.24

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	\$382,830.00	
Total			\$382,830.00

TOTAL CHARGES FOR SERVICES **\$1,434,599.23**

MISCELLANEOUS REVENUES

Interest Earnings

361000-06170	Interest Income	\$2,369.92	
Total			\$2,369.92

Rents and Royalties

362000-06180	BFI Landfill--Superior Waste	\$135,344.78	
Total			\$135,344.78

Other Miscellaneous Revenues

369000-06280	Insurance Reimbursements	\$22,983.00	
369000-06290	Sundries	\$14.79	
369000-06355	Reimbursement of Expenses/Prior Years	\$15,541.87	
369000-06374	Pcomp/Pcorp Dividends	\$92,172.00	
Total			\$130,711.66

TOTAL MISCELLANEOUS REVENUES **\$268,426.36**

2023
COUNTY OF ELK
General Fund Revenues

Continued

OTHER FINANCING SOURCES

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$432,537.97	
392000-06340	C & Y Costs Reimbursement	<u>\$1,139,312.60</u>	
Total			<u>\$1,571,850.57</u>

TOTAL OTHER FINANCING SOURCES	<u>\$1,571,850.57</u>
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TOTAL REVENUE AND OTHER FINANCING SOURCES	\$12,537,867.63
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BALANCE, December 31, 2023	<u>\$809,709.12</u>
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TOTAL REVENUES AND BALANCE	<u>\$13,347,576.75</u>
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As of December 31, 2023, the General Fund Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$1,331,894.97. This is not included in the General Fund Revenue Account's operating office balance.

2023
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$223,627.77	
401001-10002	Personal Services	\$50,729.11	
401001-20002	Supplies	\$1,370.54	
401001-30000	Other Services & Charges	\$3,324.50	
401001-32002	Contracted Services-Single Audit	\$29,850.00	
401001-34001	Communications	\$4,536.24	
401001-36000	Travel	\$2,612.31	
401001-36008	Miscellaneous Dues/Expenses	\$19,457.00	
401001-41000	Miscellaneous Training/Registration	<u>\$0.00</u>	\$335,507.47

Chief Clerk

401101-10001	Salaries	\$99,693.12	
401101-10002	Personal Services	\$34,419.12	
401101-20002	Supplies	\$888.08	
401101-36001	Travel	\$330.03	
401101-36000	Miscellaneous Dues/Expenses	\$594.00	
401101-41007	Miscellaneous Training/Registration	\$210.00	
401101-41112	Grants Reimbursement	<u>(\$2,360.43)</u>	\$133,773.92

Registration

401201-10001	Salaries	\$81,969.52	
401201-10002	Personal Services	\$28,485.89	
401201-20002	Supplies	\$4,905.75	
401201-34000	Communications	\$9,794.26	
401201-36000	Travel	\$2,519.19	
401201-41000	Miscellaneous Training/Registration	<u>\$700.00</u>	\$128,374.61

Elections

401202-20000	Supplies	\$45,644.33	
401202-31003	Professional Services	\$56,758.49	
401202-32000	Contracted Services	\$3,952.50	
401202-34000	Communications	\$7,756.50	
401202-38002	Occupancy	\$2,820.00	
401202-41112	Grants Reimbursement	<u>(\$52,423.52)</u>	\$64,508.30

County Network

401302-20005	Supplies	\$5,892.82	
401302-32000	Contracted Services	\$42,291.23	
401302-32042	Communications	<u>\$35.76</u>	\$48,219.81

Auditors

401303-10001	Salaries	\$52,905.75	
401303-10002	Personal Services	\$5,369.97	
401303-20002	Supplies	\$769.76	
401303-31005	Professional Services	\$1,500.00	
401303-34000	Communications	\$517.68	
401303-36000	Trans-Travel	\$3,680.81	
401303-41002	Misc - Dues	\$570.00	
401303-41000	Miscellaneous Training/Registration	<u>\$0.00</u>	\$65,313.97

SUBTOTAL GENERAL GOVERNMENT

\$775,698.08

2023
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$210,930.46	
401306-10002	Personal Services	\$70,039.29	
401306-20002	Supplies	\$6,569.34	
401306-31006	Professional Services	\$450.00	
401306-32000	Contracted Services	\$3,386.49	
401306-34000	Communications	\$1,583.37	
401306-36000	Travel	\$6,453.04	
401306-41000	Miscellaneous Association Dues & Registration	\$1,500.00	
401306-41003	Miscellaneous Tax Bills & Postage	\$70,140.44	
401306-41007	Miscellaneous Training/Registration	\$3,473.75	
401306-41123	Reimb. Tax Bills & Postage	(\$42,866.56)	
401306-70006	Consultant Clean & Green	\$0.00	\$331,659.62

Tax Collectors

401307-20002	Supplies	\$2,711.69	
401307-34000	Communications		
401307-40001	Insu-Bond Premium		
401307-42001	Miscellaneous Share Cost-Tax Collector	\$46,368.50	\$49,080.19

Tax Claim Bureau

401308-10001	Salaries	\$34,531.36	
401308-10002	Personal Services	\$11,972.58	
401308-20002	Supplies	\$1,861.90	
401308-31005	Professional Services	\$1,200.00	
401308-32016	Contracted Services	\$0.00	
401308-34000	Communications	\$38,613.66	
401308-36000	Travel	\$0.00	
401308-41002	Miscellaneous Dues & Posting Fees	\$32,825.92	\$121,005.42

Treasurer

401309-10001	Salaries	\$126,331.82	
401309-10002	Personal Services	\$55,917.66	
401309-20002	Supplies	\$901.60	
401309-31005	Professional Services	\$2,500.00	
401309-32000	Contracted Services	\$1,667.66	
401309-34000	Communications	\$2,329.59	
401309-36001	Travel	\$296.06	
401309-40000	Miscellaneous Association Dues & Registration	\$1,446.12	\$191,390.51

Purchasing

401402-20002	Supplies	\$3,139.25	\$3,139.25
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Solicitor

401501-10001	Salaries	\$25,379.97	
401501-10002	Personal Services	\$2,172.33	
401501-20002	Supplies	\$2,200.00	
401501-36001	Travel	\$969.34	
401501-41007	Miscellaneous Training & Registration	\$675.00	\$31,396.64

SUBTOTAL GENERAL GOVERNMENT			\$1,503,369.71
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2023
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Public Defender

401502-10001	Salaries	\$122,900.67	
401502-10002	Personal Services	\$12,307.55	
401502-20002	Supplies	\$3,073.11	
401502-30000	Other Services & Charges		
401502-31006	Professional Services	\$107,040.90	
401502-32000	Contracted Services	\$4,589.95	
401502-34000	Communications	\$1,002.69	
401502-36000	Trans-Travel	\$1,081.90	
401-502-41000	Miscellaneous Association Dues & Registration	<u>\$1,461.71</u>	\$253,458.48

Recorder of Deeds

401503-10001	Salaries	\$128,059.51	
401503-10002	Personal Services	\$31,115.42	
401503-20002	Supplies	\$951.86	
401503-31000	Professional Services	\$1,000.00	
401503-32000	Contracted Services	\$5,569.00	
401503-34000	Communications	\$588.68	
401503-36000	Travel	\$784.14	
401503-41000	Miscellaneous Association Dues & Registration	<u>\$2,401.76</u>	\$170,470.37

PHEAA Summer Interns

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

Record Storage

401505-10001	Salaries	\$40,713.11	
401505-10002	Personal Services	\$10,891.22	
401505-20002	Supplies	\$269.74	
401505-32000	Contracted Services	<u>\$766.20</u>	\$52,640.27

Planning

401701-10001	Salaries	\$87,483.61	
401701-10002	Personal Services	\$32,163.79	
401701-20002	Supplies	\$910.50	
401701-34000	Communications	\$132.00	
401701-36000	Travel	\$557.78	
401701-41000	Miscellaneous Association Dues & Registration	\$600.00	
401701-52017	Grants-Community Wildfire	<u>\$0.00</u>	\$121,847.68

Data Processing

401702-10001	Salaries	\$80,064.76	
401702-10002	Personal Services	\$33,088.92	
401702-20002	Supplies	\$2,731.74	
401702-34000	Communications	<u>\$691.82</u>	\$116,577.24

SUBTOTAL GENERAL GOVERNMENT

\$2,218,363.75

2023
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

CDBG Coordinator

401703-10001	Salaries	\$41,622.00	
401703-10002	Personal Services	\$11,088.32	
401703-20002	Supplies	\$159.00	
401703-34000	Communications	\$4,716.43	
401703-36000	Travel	\$704.28	
401703-41000	Miscellaneous Association Dues & Registration	\$250.00	\$58,540.03

Courthouse

401704-10001	Salaries	\$188,248.37	
401704-10002	Personal Services	\$96,758.41	
401704-20002	Supplies	\$25,808.96	
401704-32000	Contracted Services	\$11,594.26	
401704-34000	Communications	\$1.60	
401704-36000	Travel	\$913.17	
401704-36000	Occupancy	\$30,789.15	
401704-62007	Construction	\$0.00	\$354,113.92

Courthouse Annex

401705-20002	Supplies	\$15,787.37	
401705-32000	Contracted Services	\$2,472.24	
401705-38000	Occupancy	\$30,372.85	\$48,632.46

Central Telephone

401706-34000	Communications	\$28,791.12	\$28,791.12
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Postage Maintenance and Agreements

401707-20002	Supplies	\$1,549.25	
401707-32000	Contracted Services	\$2,629.20	
401707-34000	Communications	\$3,511.17	\$7,689.62

Housing/Economic Development

401708-20002	Supplies	\$967.60	
401708-34000	Communications	\$67.08	
401708-36000	Travel	\$115.82	
401708-41007	Miscellaneous Training & Registration	\$200.00	\$1,350.50

IT/GIS

401709-10001	Salaries	\$81,881.88	
401709-10002	Personal Services	\$27,305.73	
401709-20002	Supplies	\$11,886.34	
401709-32000	Contracted Services	\$828.75	
401709-34000	Communications	\$55.19	
401709-36000	Travel	\$778.49	
401709-41000	Miscellaneous Association Dues & Registration	\$360.00	\$123,096.38

TOTAL GENERAL GOVERNMENT

\$2,840,577.78

2023
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	\$98,683.68	
418400-10002	Personal Services	\$44,265.32	
418400-20000	Supplies	\$888.57	
418400-30000	Other Services & Charges	\$880.00	
418400-31000	Professional Services	\$41,364.59	
418400-32000	Contracted Services	\$18,970.05	
418400-34000	Communications	\$1,795.93	
418400-36000	Transportation	\$113.18	
418400-36050	Children's Calming Room	(\$106.01)	
418400-41000	Misc. - Training-Jury Fees	\$8,434.21	\$215,289.52

IPP

418410-10001	Salaries	\$71,887.20	
418410-10002	Personal Services	\$31,519.98	
418410-20002	Supplies - Office	(\$585.69)	
418410-31018	Professional Services	\$360.00	
418410-32000	Contracted Services	\$7,198.92	
418410-34002	Comm - Telephone	\$1,225.66	\$111,606.07

District Justice Martin

418601-10001	Salaries	\$67,542.92	
418601-10002	Personal Services	\$26,966.06	
418601-20002	Supplies	\$5,782.25	
418601-32000	Contracted Services	\$1,958.05	
418601-34000	Communications	\$11,186.70	
418601-40000	Insurance-Bond	\$0.00	
418601-38000	Occupancy	\$12,960.00	\$126,395.98

District Justice Jacob

418602-10001	Salaries	\$87,168.94	
418602-10002	Personal Services	\$24,368.29	
418602-20002	Supplies	\$6,431.90	
418602-32000	Contracted Services	\$3,701.55	
418602-34000	Communications	\$13,119.42	
418602-38000	Occupancy	\$18,711.00	
418602-41000	Miscellaneous-Security	\$1,101.39	\$154,602.49

Domestic Relations

418700-10001	Salaries	\$288,526.83	
418700-10002	Personal Services	\$56,022.15	
418700-36001	Trans-Travel	\$2,386.30	\$346,935.28

Law Library

418800-20002	Supplies-Subscriptions	\$28,870.16	
418800-31000	Professional Services	\$720.00	\$29,590.16

SUBTOTAL JUDICIAL GOVERNMENT			\$984,419.50
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2023
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Coroner

418930-10001	Salaries	\$36,056.54	
418930-10002	Personal Services	\$25,041.86	
418930-20002	Supplies	\$965.57	
418930-31000	Professional Services	\$35,960.93	
418930-34000	Communications	\$1,289.80	
418930-36000	Travel	\$6,539.53	
418930-38000	Occupancy	\$807.97	
418930-41000	Misc. Assoc. Dues & Reg	\$6,991.08	\$113,653.28

District Attorney

418940-10001	Salaries	\$387,454.84	
418940-10002	Personal Services	\$79,707.06	
418940-20002	Supplies	\$6,184.79	
418940-32000	Contracted Services	\$2,822.40	
418940-34000	Communications	\$1,567.52	
418940-36000	Travel	\$1,661.20	
418940-41000	Misc. Assoc. Dues & Reg	\$13,920.37	\$493,318.18

Prothonotary

418950-10001	Salaries	\$158,118.02	
418950-10002	Personal Services	\$48,014.01	
418950-20002	Supplies	\$2,129.48	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$7,549.19	
418950-34000	Communications	\$3,587.52	
418950-36000	Travel	\$1,697.78	
418950-41000	Misc. Assoc. Dues & Reg	\$625.00	\$223,721.00

Register of Wills

418960-10001	Salaries	\$35,771.16	
418960-10002	Personal Services	\$13,467.54	
418960-20002	Supplies	\$1,458.72	
418960-31000	Professional Services	\$1,000.00	
418960-34000	Communications	\$2,860.59	
418960-36000	Travel	\$242.11	
418960-41000	Misc. Assoc. Dues & Reg	\$1,947.72	\$56,747.84

SUBTOTAL JUDICIAL GOVERNMENT

\$1,871,859.80

2023
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Sheriff

418970-10001	Salaries	\$342,231.17	
418970-10002	Personal Services	\$87,759.85	
418970-20002	Supplies	\$25,022.19	
418970-31000	Professional Services	\$4,200.00	
418970-32005	Contracted Services	\$0.00	
418970-34000	Communications	\$5,209.08	
418970-36000	Travel-Vehicle Purchase	\$11,358.51	
418970-41000	Miscellaneous Association Dues & Reg	\$2,195.98	
418970-41100	Miscellaneous Training/Security	<u>\$2,785.93</u>	\$480,762.71

Arbitrators

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

418990-10001	Salaries	\$0.00	
418990-10002	Personal Services	\$0.00	
418990-31000	Professional Services	<u>\$925.00</u>	\$925.00

TOTAL JUDICIAL GOVERNMENT			<u><u>\$2,355,147.51</u></u>
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2023
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY

Kitchen-Jail

423100-10001	Salaries	\$139,678.03	
423200-10000	Personal Services	\$66,602.08	
423200-41000	Supplies	<u>\$173,448.25</u>	\$379,728.36

Jail

423200-10001	Salaries	\$1,782,893.20	
423200-10000	Personal Services	\$549,070.10	
423200-20002	Supplies	\$92,583.97	
423200-32000	Contracted Services	\$240,924.89	
423200-34000	Communications	\$631.13	
423200-36000	Travel	\$4,229.11	
423200-38000	Occupancy	\$50,463.75	
423200-41000	Miscellaneous Association Dues & Registration	<u>\$2,916.64</u>	\$2,723,712.79

Juvenile Probation

423300-10001	Salaries	\$71,078.00	
423300-10002	Personal Services	\$35,768.49	
423300-34000	Comm-Telephone	\$2,277.32	
423300-36000	Travel	\$931.44	
423300-41000	Misc - Training	\$1,757.10	
423300-41106	Misc - Security	<u>\$2,029.86</u>	\$113,842.21

Warden

423400-10001	Salaries	\$146,460.32	
423400-10002	Personal Services	\$59,186.69	
423400-20002	Supplies	\$541.00	
423400-34000	Communications	\$0.00	
423400-36000	Travel	\$452.60	
423400-41000	Miscellaneous Association Dues & Registration	<u>\$540.00</u>	\$207,180.61

Probation and Parole

423600-10001	Salaries	\$319,401.68	
423600-10002	Personal Services	\$118,428.89	
423600-20002	Supplies	\$4,323.40	
423600-31000	Prof Serv-Evaluation & Testing	\$2,297.53	
423600-34000	Communications	\$6,279.08	
423600-36000	Travel	\$2,403.24	
423600-40005	Insurance-Community Insurance	\$345.00	
423600-41000	Miscellaneous Association Dues & Registration	<u>\$1,192.97</u>	\$454,671.79

Nurses - Jail

424000-10001	Salaries	\$47,445.19	
424000-10002	Personal Services	\$21,348.64	
424000-33000	Cont Serv-Nurses	<u>\$39,644.96</u>	\$108,438.79

SUBTOTAL PUBLIC SAFETY

\$3,987,574.55

2023
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY (Continued)

Communications

429300-10001	Salaries	\$669,912.92	
429300-10002	Personal Services	\$181,344.24	
429300-20002	Supplies	\$0.00	
429300-36000	Travel	\$0.00	
429300-38000	Occupancy	<u>\$12,518.73</u>	\$863,775.89

EMA

429400-10001	Salaries	\$114,470.33	
429400-10002	Personal Services	\$29,393.14	
429400-20002	Supplies	\$1,145.90	
429400-31000	Professional Services	\$82,433.50	
429400-32000	Contracted Services	\$9,762.16	
429400-34000	Communications	\$3,687.61	
429400-36000	Travel	\$470.72	
429400-41000	Miscellaneous Association Dues & Registration	<u>\$140.00</u>	\$241,503.36

TOTAL PUBLIC SAFETY			\$5,092,853.80
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PUBLIC WORKS

Recycling

432300-10001	Salaries	\$68,131.42	
432300-10002	Personal Services	\$41,964.53	
432300-20002	Supplies	\$0.00	
432300-30000	Other Services & Charges	\$312.47	
432300-34000	Communications	<u>\$1,405.30</u>	\$111,813.72

TOTAL PUBLIC WORKS			\$111,813.72
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HUMAN SERVICES

Veterans' Affairs

441000-10001	Salaries	\$85,936.10	
441000-10002	Personal Services	\$21,290.18	
441000-20002	Supplies	\$15,413.57	
441000-32000	Contracted Services	\$0.00	
441000-34000	Communications	\$998.42	
441000-36000	Travel	\$740.62	
441000-41000	Miscellaneous Association Dues & Registration	\$550.00	
441000-41011	Miscellaneous Veterans Burials	<u>\$1,950.00</u>	\$126,878.89

Children and Youth

442000-10001	Salaries	\$510,718.29	
442000-10002	Personal Services	\$238,281.61	
442000-20002	Supplies	\$11.58	
442000-34000	Communications	\$4,482.35	
442000-36007	Travel	<u>\$30.23</u>	\$753,524.06

TOTAL HUMAN SERVICES			\$880,402.95
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2023
COUNTY OF ELK
General Fund Expenditures
Continued

CONSERVATION AND DEVELOPMENT

Conservation

468000-20002	Supplies	\$0.00	
468000-34000	Communications	\$320.83	\$320.83

TOTAL CONSERVATION & DEVELOPMENT			\$320.83
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DEBT SERVICE

Miscellaneous Expenditures

475000-32000	Contracted Services	\$1,644.02	
475000-41203	County Retirement Contribution	\$690,000.00	
475000-41021	Misc - Overpayment	(\$52.74)	\$691,591.28

TOTAL DEBT SERVICE			\$691,591.28
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MISCELLANEOUS

Appropriations--Contributions

481003-50002	Contribution - CEM-MH/CR	\$125,804.81	
481003-50003	Contribution - OHS	\$36,637.00	
481003-54006	Contribution - ATA	\$75,666.50	
481003-50009	Contribution - D&A	\$38,777.10	
481003-50011	PSU AG Extension	\$50,000.04	
481003-50014	NCPR&CD	\$5,051.37	
481003-50018	St. Marys Airport	\$10,000.00	
481003-50025	Elk County Humane Society	\$1,500.00	
481003-50028	Ridgway Public Library	\$2,500.00	
481003-50030	Wilcox Public Library	\$2,500.00	
481003-52001	TEFAP Pass Thru	\$16,671.48	
481003-52013	St. Marys United Way	\$2,500.00	
481003-54001	County DRS Portion Local Share	\$125,418.00	
481003-54002	County CYS Portion Local Share	\$585,640.92	
481003-54024	Keystone Elk County Alliance	\$5,000.00	
481003-54028	Clearfield-Jefferson Airport	\$7,500.00	\$1,091,167.22

Workmans Compensation

484000-41026	Workmans Comp Adjust/Audit	(\$107,453.07)	(\$107,453.07)
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Unemployment Compensation

485000-41028	Misc/SUI Adjustment	(\$922.26)	(\$922.26)
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TOTAL MISCELLANEOUS			\$982,791.89
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2023
COUNTY OF ELK
General Fund Expenditures
Continued

MISCELLANEOUS (Continued)

Insurance

487000-40003	Insurance-Liability	\$163,264.80	
487000-40014	Insurance-Flex Plan Admin	\$1,880.00	
487000-40015	FSA - Beneflex	\$521.74	
487000-40029	HRA Debit	\$107,201.16	
487000-41029	Misc/Medical Adjustment	(\$100,785.18)	
487000-41030	Misc/Dental Plan Adj.	(\$152.45)	
487000-41031	Misc/Vision Plan Adj.	(\$112.97)	
487000-41032	Misc/3rd. Party Sick Pay/FICA	\$419.66	
487000-41036	Misc/Life Ins. Adj.	\$102.95	
487000-41037	Insurance Deductible	\$1,000.00	
487000-41099	AFCA - Excise Tax	\$618.00	\$173,957.71

TOTAL OTHER FINANCING USES

\$173,957.71

Miscellaneous Expenditures

489000-06180	Host Fees	\$17,599.14	
489000-42050	Reimb ARP Funds Previous	(\$34,619.99)	
489000-70022	New Hires Physical/Background	\$5,653.76	(\$11,367.09)
489900-41035	Misc/IRS Adjustment	(\$89.20)	
489900-41048	Misc/Escheats	(\$58.80)	(\$148.00)
492000-41015	Misc Transfer of Co Funds	(\$1.00)	
492000-41063	Opioid Settlement Reimb.	(\$4,380.89)	(\$4,381.89)
494000-41012	Reimb-Prior Year Expenditures	(\$37,538.28)	
494000-41016	Misc-Refund/Taxes	\$394.03	(\$37,144.25)

TOTAL MISCELLANEOUS EXPENDITURES

(\$53,041.23)

2023
COUNTY OF ELK
General Fund Expenditures
Continued

Other Financing Uses

TAX COLLECTORS

Tax Collectors/Assessment Board

501307-10001 Salaries	\$209,821.71	
501307-10002 Personal Services	<u>\$13,563.27</u>	<u>\$223,384.98</u>

TOTAL TAX COLLECTORS	\$223,384.98
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TOTAL EXPENDITURES & OTHER FINANCING USES	\$13,299,801.22
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2023
COUNTY OF ELK
Human Services
County National Bank 2080

BALANCE, December 31, 2022

\$6,441.67

REVENUES

CNB Banking Errors	\$36,117.00
Commonwealth of Pa. State Treasurer - Human Services	\$50,000.00
Northern Tier Community Action Corp.	\$209,298.82
Interest	<u>\$22.22</u>

TOTAL REVENUES

\$295,438.04

TOTAL REVENUES AND BALANCE

\$301,879.71

EXPENDITURES

Banking Error Corrections	\$36,117.00
Grant Returns	\$209,298.82
Office of Human Services, Inc.	<u>\$50,000.00</u>

TOTAL EXPENDITURES

\$295,415.82

BALANCE, December 31, 2023

\$6,463.89

TOTAL EXPENDITURES AND BALANCE

\$301,879.71

2023
COUNTY OF ELK
Liquid Fuel Act 44 and Act 89
Northwest Savings Bank 9526

BALANCE, December 31, 2022 \$91,118.71

REVENUES

Comm. of Pa. State Treasurer -Transportation	
Act 44	\$13,697.01
Act 89	\$26,003.56
Interest	
Act 44	\$24.47
Act 89	<u>\$25.03</u>

TOTAL REVENUES \$39,750.07

TOTAL REVENUES AND BALANCE \$130,868.78

EXPENDITURES

Bridge Maintenance and Supplies	<u>\$2,839.53</u>
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TOTAL EXPENDITURES \$2,839.53

BALANCE, December 31, 2023 \$128,029.25

TOTAL EXPENDITURES AND BALANCE \$130,868.78

Note: As of December 31, 2023, the Liquid Fuel Act 44 Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$374,029.74. This is not included in the Liquid Fuel Act Account's operating balance.

2023
COUNTY OF ELK
Liquid Fuel Tax Fund
First Commonwealth Bank 7676

BALANCE, December 31, 2022	\$21,443.23
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REVENUES

Commonwealth of Pennsylvania -	
Public Utility Commission	\$1,001,473.88
Pa. Department of Transportation -	
Bureau of Municipal Services	\$81,926.95
Interest	<u>\$748.63</u>

TOTAL REVENUES	<u>\$1,084,149.46</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$1,105,592.69</u></u>
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EXPENDITURES

County of Elk	
Gas Well Impact Fee	\$36,746.02
Marcellus Legacy	\$964,727.86
Municipality Project Grants	<u>\$83,000.00</u>

TOTAL EXPENDITURES	\$1,084,473.88
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BALANCE, December 31, 2023	<u>\$21,118.81</u>
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TOTAL EXPENDITURES AND BALANCE	<u><u>\$1,105,592.69</u></u>
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2023
COUNTY OF ELK
Local Assistance and Tribal Consistency Fund
County National Bank 1782

BALANCE, December 31, 2022		\$178,932.15
REVENUES		
LATCF Funding from U.S. Department of Treasury	\$178,995.82	
Interest	<u>\$242.77</u>	
TOTAL REVENUES		<u>\$179,238.59</u>
TOTAL REVENUES AND BALANCE		<u><u>\$358,170.74</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$358,170.74</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$358,170.74</u></u>

2023
COUNTY OF ELK
National Forest Fund 2022 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2022		\$9.98
REVENUES		
Transfer from General Fund for Secure Rural School Program	<u>\$433,694.07</u>	
TOTAL REVENUES		<u>\$433,694.07</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$433,704.05</u>
EXPENDITURES		
2022 National Forest Fund (85% Allotment) School Districts and Townships	<u>\$433,694.07</u>	
TOTAL EXPENDITURES		\$433,694.07
BALANCE, December 31, 2023		<u>\$9.98</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$433,704.05</u>

2023
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2022 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	\$44,593.00
Jones	50-50	\$16,277.00
Millstone	50-50	\$20,040.00
Ridgway	50-50	\$13,519.00
Spring Creek	50-50	\$17,936.00
Total		<u>\$112,365.00</u>

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

	2022 ALLOTMENT	2022 DISBURSEMENTS	
School Districts			
Forest Area	\$38,674.10	\$38,674.10	
Johnsonburg Area	\$29,841.48	\$29,841.48	
Kane Area	\$87,628.17	\$87,628.17	
Ridgway Area	\$60,703.28	\$60,703.28	
Total School Districts	<u>\$216,847.03</u>	<u>\$216,847.03</u>	
Townships			
Highland	\$86,057.58	\$86,057.58	
Jones	\$31,412.09	\$31,412.09	
Millstone	\$38,674.09	\$38,674.09	
Ridgway	\$26,089.58	\$26,089.58	
Spring Creek	\$34,613.70	\$34,613.70	
Total Townships	<u>\$216,847.04</u>	<u>\$216,847.04</u>	
Total Allotments	<u>\$433,694.07</u>	<u>\$433,694.07</u>	Total Disbursements

2023
COUNTY OF ELK
Opioid Settlement Fund
County National Bank 7116

BALANCE, December 31, 2022		\$47,716.68	
REVENUES			
Opioid Misuse Addiction Abatement Payments	\$150,210.96		
Interest	<u>\$94.02</u>		
TOTAL REVENUES		<u>\$150,304.98</u>	
TOTAL REVENUES AND BALANCE			<u>\$198,021.66</u>
EXPENDITURES			
Children's Calming Room	\$12,814.01		
MH & Substance Abuse	\$30,000.00		
Supplies-Prescriptions	<u>\$4,542.35</u>		
TOTAL EXPENDITURES		\$47,356.36	
BALANCE, December 31, 2023		<u>\$150,665.30</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$198,021.66</u>

2023
COUNTY OF ELK
Payroll Deductions Report (Employees)

GROSS PAY	\$7,554,572.43
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EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

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

AFLAC	\$4,404.88
AFLAC #1	\$10,602.87
A-Life CAF	\$902.35
Allstate CAF	\$2,687.28
Dental CAF	\$21,176.50
Flex Med	\$32,546.00
Health CAF	\$215,667.96
Vision CAF	\$4,112.32
Vision CAF Buyup	\$3,361.50

(Portion of Gross Pay Subject to Federal Withholding)	\$295,461.66
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Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$30,155.42
Retirement Compensation (Max 7%)	\$479,676.29

(Portion of Gross Pay Subject to Federal Withholding)	\$509,831.71
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Other Payroll Deductions

Additional Life	\$913.11
Dental	\$1,394.00
Disability Insurance	\$1,146.24
Erie	\$3,954.00
Garnishment	\$3,333.80
Health	\$7,963.94
Retirement Payments (over 7%)	\$231,718.14
Union Dues	\$32,438.53
Vision	\$215.04
Vision Buyup	\$460.94

	\$283,537.74
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Withholding Taxes

Federal Income Tax	\$603,957.37
Federal Insurance Contributions Act	\$447,770.40
Local State Tax	\$8,330.00
Local Income Tax	\$93,309.56
Medicare	\$105,452.52
State Unemployment Insurance	\$4,769.70
State Income Tax	\$222,868.68

	\$1,486,458.23
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TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD	\$2,575,289.34
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NET PAY	\$4,979,283.09
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2023
COUNTY OF ELK
Payroll Fund
County National Bank 3561

BALANCE, December 31, 2022 \$208.12

REVENUES

Deposits from General Fund	\$7,035,486.93
Miscellaneous Adjustments	\$299.28
Third-Party Sick Pay Adjustment for 2022	<u>\$419.66</u>

TOTAL REVENUES \$7,036,205.87

TOTAL REVENUES AND BALANCE \$7,036,413.99

EXPENDITURES

Direct Deposit Payroll	\$4,980,537.37
Payroll Billing	\$17,187.69
Tax Liability	\$2,038,061.15
Third-Party Sick Pay Tax Adjustments	<u>\$596.55</u>

TOTAL EXPENDITURES \$7,036,382.76

BALANCE, December 31, 2023 \$31.23

TOTAL EXPENDITURES AND BALANCE \$7,036,413.99

2023
COUNTY OF ELK
Repository Inspection
Farmers National Bank 3673

BALANCE, December 31, 2022		\$5,335.56
REVENUES		
Tax Claim	<u>\$500.00</u>	
TOTAL REVENUES		<u>\$5,835.56</u>
TOTAL REVENUES AND BALANCE		<u><u>\$5,835.56</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$5,835.56</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,835.56</u></u>

2023
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2023 \$24,828,635

REVENUES

Member Contributions	\$713,482	
County Contribution	\$690,000	
Net investment Income	\$3,044,745	
Interest and Dividends	\$657,040	
Net Increase in income	\$3,070,328	
Other		
		\$8,175,594

TOTAL REVENUES AND BALANCE **\$33,004,230**

EXPENDITURES

Member Contributions Refunded	140,625	
Benefit payments, including refunds of members	1,357,955	
Investment Expenses	138,901	
Administrative Expenses	19,083	
		\$1,656,565

TOTAL EXPENDITURES **\$1,656,565**

Net Increase \$8,175,594.49

Total Assets (cost value) December 31, 2023 \$33,004,229.55

Unrealized Appreciation/Depreciation \$0.00

Total Assets (Market Value) December 31, 2023 **\$33,004,230**

Assets	Market Value
Cash and Cash Equivalents	\$795,446
Receivables	\$22,079
Fixed income securities	\$10,724,775
Domestic equities	\$16,300,572
December 31, 2022	\$27,842,872

Actuarially Determined Contribution (2023)	\$690,000
County Contribution (2023)	\$690,000

2023
COUNTY OF ELK
Transportation
County National Bank 5633

BALANCE, December 31, 2022		\$2,299.48	
REVENUES			
State Treasurer - Department of Human Services	\$827,681.00		
Interest	<u>\$24.74</u>		
TOTAL REVENUES		<u>\$827,705.74</u>	
TOTAL REVENUES AND BALANCE			<u>\$830,005.22</u>
EXPENDITURES			
Area Transportation Authority			
Department of Human Services	<u>\$827,681.20</u>		
TOTAL EXPENDITURES		\$827,681.20	
BALANCE, December 31, 2023		<u>\$2,324.02</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$830,005.22</u>

2023

**COUNTY OF ELK
ELECTIONS ACCOUNT
Categorized Revenue**

Month	Candidate Filing Fee	Street List	Misc.	Copies	Total
January	\$0.00	\$15.00	\$0.00	\$0.00	\$15.00
February	\$900.00	\$180.00	\$0.00	\$0.00	\$1,080.00
March	\$1,010.00	\$0.00	\$0.00	\$25.50	\$1,035.50
April	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
June	\$310.00	\$0.00	\$30.00	\$0.00	\$340.00
July	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$20.00	\$1.50	\$21.50
November	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$2,520.00	\$195.00	\$50.00	\$27.00	\$2,792.00

2023
COUNTY OF ELK
Elections Integrity Grant DCED
2022-2023
Farmers National Bank 1157

BALANCE, December 31, 2022		\$57,063.00
REVENUES		
DCED	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$57,063.00</u></u>
EXPENDITURES		
Supplies/Purchase of Equipment	\$33,146.26	
Staff Reimbursement	<u>\$23,817.00</u>	
TOTAL EXPENDITURES		\$56,963.26
BALANCE, June 30, 2023		<u>\$99.74</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$57,063.00</u></u>

This Grant ran from 7/1//22 through 6/30/23.

2023
COUNTY OF ELK
Elections Integrity Grant DCED
2023-2024
Farmers National Bank 1157*

BALANCE, June 30, 2023		\$100.00	
REVENUES			
DCED		<u>\$105,563.87</u>	
TOTAL REVENUES			<u>\$105,563.87</u>
TOTAL REVENUES AND BALANCE			<u><u>\$105,663.87</u></u>
EXPENDITURES			
Printing		\$0.00	
Supplies/Purchase of Equipment		\$2,902.40	
Staff Reimbursement		\$27,453.63	
Maintenance, Rentals, Permits		\$34,181.84	
TOTAL EXPENDITURES		\$64,537.87	
BALANCE, December 31, 2023		<u>\$41,126.00</u>	
TOTAL EXPENDITURES AND BALANCE			<u><u>\$105,663.87</u></u>

This Account runs from July 1, 2023 through June 30, 2024

2023
COUNTY OF ELK
Emergency 911 Wireless
First Commonwealth Bank 9460

BALANCE, December 31, 2022 \$595,573.07

REVENUES

Cameron County	\$105,759.61
Clarion County	\$12,434.82
Clearfield County	\$19,550.44
Crawford County	\$14,806.69
Erie County	\$112,527.82
McKean County	\$12,434.82
PEMA	\$1,072,691.86
Warren County	\$9,487.50
County Transfer of Funds	\$20,687.77
Miscellaneous	\$62,321.78
Voided Checks	\$0.00
Interest	<u>\$8,796.42</u>

TOTAL REVENUES \$1,451,499.53

TOTAL REVENUES AND BALANCE \$2,047,072.60

EXPENDITURES

Technical Service & Maintenance	\$76,813.62
Supplies - Purchase of Equipment	\$332,291.20
Janitorial Supplies	\$74.30
Transportation/Travel	\$11,157.49
Professional Services	\$30,681.60
Comm/Advertising	\$0.00
Phone & Internet	\$126,407.81
Occup/Utilities	\$10,449.95
Training	\$125,626.95
County of Elk Reimbursement	<u>\$536,510.24</u>

TOTAL EXPENDITURES \$1,250,013.16

BALANCE, December 31, 2023 \$797,059.44

TOTAL EXPENDITURES AND BALANCE \$2,047,072.60

2023
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

BALANCE, December 31, 2022 \$45,640.84

REVENUES

Industries - Response Plan	\$1,100.00
Industries - Tier II Chemicals	\$19,350.00
Interest	<u>\$20.02</u>

TOTAL REVENUES \$20,470.02

TOTAL REVENUES AND BALANCE \$66,110.86

EXPENDITURES

Advertising	\$157.70
Equipment Repairs	\$317.36
Equipment Supplies	\$18,005.13
Professional Services	\$8,200.00
Telephone Services	\$2,290.97
Training	\$289.47
Transportation Gas	<u>\$35.26</u>

TOTAL EXPENDITURES \$29,295.89

BALANCE, December 31, 2023 \$36,814.97

TOTAL EXPENDITURES AND BALANCE \$66,110.86

2023
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004

BALANCE, December 31, 2022 \$16,898.99

REVENUES

Warren County	\$16,792.86
Erie County	\$30,834.38
City of St. Marys	\$0.00
Johnsonburg	\$0.00
Co of Elk E-911 Wireless	<u>\$111,952.38</u>

TOTAL REVENUES \$159,579.62

TOTAL REVENUES AND BALANCE \$176,478.61

EXPENDITURES

Tyler Technologies	\$0.00
CDW- Gov	\$0.00
Elk - 911 Wireless	\$30,834.38
Miscellaneous	<u>\$0.00</u>

TOTAL EXPENDITURES \$30,834.38

BALANCE, December 31, 2023 \$145,644.23

TOTAL EXPENDITURES AND BALANCE \$176,478.61

2023
COUNTY OF ELK
Northern Tier (Regional Telecommunications Project)
Northwest Savings Bank 5084

BALANCE, December 31, 2022		\$1,307,371.69
REVENUES		
PEMA Grant	\$305,267.18	
Interest	<u>\$268.71</u>	
TOTAL REVENUES		<u>\$305,535.89</u>
TOTAL REVENUES AND BALANCE		<u>\$1,612,907.58</u>
EXPENDITURES		
Professional Services	\$46,874.01	
Purchase of Equipment	\$414,805.17	
Repairs for Equipment	\$924,074.20	
Supplies - Office	\$119.88	
Telephone and Internet	<u>\$79,944.06</u>	
TOTAL EXPENDITURES		\$1,465,817.32
BALANCE, December 31, 2023		<u>\$147,090.26</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,612,907.58</u>

2023
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

BALANCE, December 31, 2022		\$133,532.96
REVENUES		
Elk County Recorder of Deeds		
Affordable Housing Collections	\$22,477.00	
Interest	<u>\$51.03</u>	
TOTAL REVENUES		<u>\$22,528.03</u>
TOTAL REVENUES AND BALANCE		<u><u>\$156,060.99</u></u>
EXPENDITURES		
Administration Fees	\$3,997.50	
Construction	\$1,275.00	
Housing Rehab/PHARE Grant	<u>\$50,000.00</u>	
TOTAL EXPENDITURES		\$55,272.50
BALANCE, December 31, 2023		<u>\$100,788.49</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$156,060.99</u></u>

2023
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account
County National Bank Bank 4077

BALANCE, December 31, 2022 \$0.00

REVENUES

State Treasurer-Department of Community
and Economic Development \$1,172,015.98

TOTAL REVENUES \$1,172,015.98

TOTAL REVENUES AND BALANCE \$1,172,015.98

EXPENDITURES

2019 \$0.00
2020 \$15,243.32
2021 \$257,375.66
2021 CV \$0.00
2022 \$269,149.00
2023 \$313,732.00
2024 \$316,516.00

TOTAL EXPENDITURES \$1,172,015.98

BALANCE, December 31, 2023 \$0.00

TOTAL EXPENDITURES AND BALANCE \$1,172,015.98

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

2023 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)
County National Bank 4077

2019 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$30,638.09</u>
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TOTAL REVENUES	<u>\$30,638.09</u>
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EXPENDITURES

County of Elk	<u>\$30,638.09</u>
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BALANCE, December 31, 2023	\$0.00
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TOTAL EXPENDITURES	<u>\$30,638.09</u>
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The 2019 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$310,176.00. The remaining authorized 2019 Entitlement Community Block Grant funds are \$ 0.00.

2020 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$135,788.18</u>
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TOTAL REVENUES	<u>\$135,788.18</u>
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EXPENDITURES

County of Elk	<u>\$135,788.18</u>
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BALANCE, December 31, 2023	\$15,243.32
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TOTAL EXPENDITURES	<u>\$135,788.18</u>
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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 \$15,243.32.

2023 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)
County National Bank 4077

2021 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$59,140.34</u>
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TOTAL REVENUES	<u>\$59,140.34</u>
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EXPENDITURES

No Activity	<u>\$59,140.34</u>
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BALANCE, December 31, 2023	\$257,375.66
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TOTAL EXPENDITURES	<u>\$59,140.34</u>
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The 2021 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$316,516.00. The remaining authorized 2021 Entitlement Community Block Grant funds are \$257,375.66.

2021 CV- Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$11,771.00</u>
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TOTAL REVENUES	<u>\$11,771.00</u>
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EXPENDITURES

County of Elk	<u>\$11,771.00</u>
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BALANCE, December 31, 2023	\$0.00
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TOTAL EXPENDITURES	<u>\$11,771.00</u>
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The 2021 Covid Entitlement Grant had originally been funded by an authorized amount of \$68,288.00. The remaining authorized 2021 Covid Entitlement Grant Funds are \$0.00.

2023
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite
County National Bank 4077

2022 CDBG Entitlement Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$44,530.00</u>
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TOTAL REVENUES	<u>\$44,530.00</u>
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EXPENDITURES

County of Elk General Fund	<u>\$44,530.00</u>
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BALANCE, December 31, 2023	\$269,149.00
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TOTAL EXPENDITURES	<u>\$44,530.00</u>
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The 2022 Entitlement Grant had originally been funded by an authorized
amount of \$ 313,679.00. The remaining authorized 2022 Covid Entitlement Grant Funds are
\$269,149.00.

2023
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)
County National Bank 4077

2023 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development HUD \$0.00

TOTAL REVENUES \$0.00

EXPENDITURES

County of Elk General Fund \$0.00

BALANCE, December 31, 2023 \$313,732.00

TOTAL EXPENDITURES \$0.00

The 2023 Community Block Grant had originally been funded by an authorized amount
of \$313,732.00. The remaining authorized 2023 Entitlement Community Development Block Grant
funds are \$313,732.00.

2024 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community
and Economic Development 0.00

TOTAL REVENUES \$0.00

EXPENDITURES

County of Elk General Fund \$0.00

TOTAL

BALANCE, December 31, 2023 \$316,516.00

TOTAL EXPENDITURES \$0.00

The 2024 Community Block Grant had originally been funded by an authorized
amount of \$316,516.00. The remaining authorized 2024 Entitlement Community Development
funds are \$316,516.00.

2023
COUNTY OF ELK
Housing Rehabilitation Program
County National Bank 9623*

BALANCE, December 31, 2022		\$1.00	
REVENUES			
Dormant Account Deposit	<u>\$0.01</u>		
TOTAL REVENUES		<u>\$0.01</u>	
TOTAL REVENUES AND BALANCE			<u>\$1.01</u>
Transfer to General Ledger	<u>\$1.01</u>		
TOTAL EXPENDITURES		\$1.01	
BALANCE, December 31, 2023		<u>\$0.00</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1.01</u>

* Account Closed May 9, 2023

2023
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank 4730

BALANCE, December 31, 2022		\$187,122.29
REVENUES		
Interest	\$43.83	
Pa. Housing Finance Agency	<u>\$385,000.00</u>	
TOTAL REVENUES		<u>\$385,043.83</u>
TOTAL REVENUES AND BALANCE		<u>\$572,166.12</u>
EXPENDITURES		
Construction		
Funds Drawdown	<u>\$185,349.00</u>	
TOTAL EXPENDITURES		\$185,349.00
BALANCE, December 31, 2023		<u>\$386,817.12</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$572,166.12</u>

2023
COUNTY OF ELK
DUI/Corrections
CNB 9601

BALANCE, December 31, 2022		\$8,414.80
REVENUES		
DUI/Corrections Monies Collected		
County of Elk General Fund	<u>\$6,088.75</u>	
TOTAL REVENUES		<u>\$6,088.75</u>
TOTAL REVENUES AND BALANCE		<u><u>\$14,503.55</u></u>
EXPENDITURES		
Maintenance	<u>\$4,826.15</u>	
TOTAL EXPENDITURES		\$4,826.15
BALANCE, December 31, 2023		<u>\$9,677.40</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$14,503.55</u></u>

2023
COUNTY OF ELK
DUI/Drug and Alcohol
County National Bank 4291

BALANCE, December 31, 2022		\$59,979.36
REVENUES		
DUI/Drug and Alcohol Monies Collected	\$6,088.74	
Interest	<u>\$58.78</u>	
TOTAL REVENUES		<u>\$6,147.52</u>
TOTAL REVENUES AND BALANCE		<u><u>\$66,126.88</u></u>
EXPENDITURES		
Alcohol & Drug Abuse Services	\$2,166.37	
Micro Distributing II, LTD.	\$2,515.29	
One Step Detect Assoc.	\$666.00	
Redwood Toxicology Laboratory	\$202.81	
Waste Management	\$550.36	
Way Office Plus	<u>\$176.28</u>	
TOTAL EXPENDITURES		\$6,277.11
BALANCE, December 31, 2023		<u>\$59,849.77</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$66,126.88</u></u>

2023
COUNTY OF ELK
Inmate Booking Fee
Northwest Savings Bank 1504

BALANCE, December 31, 2022		\$13,272.47	
REVENUES			
Inmate Booking Fees	\$5,260.29		
Interest	<u>\$6.64</u>		
TOTAL REVENUES		<u>\$5,266.93</u>	
<u>TOTAL REVENUES AND BALANCE</u>			<u>\$18,539.40</u>
EXPENDITURES			
Misc, Equipment, Training, Postage	<u>\$5,468.00</u>		
TOTAL EXPENDITURES		\$5,468.00	
BALANCE, December 31, 2023		<u>\$13,071.40</u>	
<u>TOTAL EXPENDITURES AND BALANCE</u>			<u>\$18,539.40</u>

2023
COUNTY OF ELK
Prisoners' Incentive
Northwest Savings Bank 1459

BALANCE, December 31, 2022

\$73,364.15

REVENUES

Commissary Commission	\$11,389.64
Miscellaneous Reimbursements	\$24.89
Phone Commission	\$26,598.31
Releases Less Than \$2	\$8.39
Interest	<u>\$36.79</u>

TOTAL REVENUES

\$38,058.02

TOTAL REVENUES AND BALANCE

\$111,422.17

EXPENDITURES

Commissary Supplies	\$708.00
Inmate Medical/ Supplies/Repair-Equipment	\$30,281.77
Magazine and Newspaper Subscriptions	\$2,740.08
Miscellaneous	\$515.74
Prison Inmate Account Payroll	\$1,185.63
Television Subscription	\$3,197.51
Transportation	<u>\$102.50</u>

TOTAL EXPENDITURES

\$38,731.23

BALANCE, December 31, 2023

\$72,690.94

TOTAL EXPENDITURES AND BALANCE

\$111,422.17

2023
COUNTY OF ELK
Work Release

Northwest Savings Bank 3636
County National Bank 6547

ACCOUNT BALANCES, December 31, 2022

County National Bank Checking Account	\$100.00
Northwest Savings Bank	<u>\$179,635.02</u>

TOTAL BALANCE	\$179,735.02
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REVENUES

Ccap-Pcorp	\$3,590.00
Elk Work Release	\$19,555.77
Interest	<u>\$89.84</u>

TOTAL REVENUES	<u>\$23,235.61</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$202,970.63</u></u>
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EXPENDITURES

Miscellaneous	<u>\$38,421.39</u>
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TOTAL EXPENDITURES	\$38,421.39
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CHECKING ACCOUNTS

County National Bank Checking Account	\$100.00
Northwest Checking Account	<u>\$164,449.24</u>

ACCOUNT BALANCES, December 31, 2023	<u>\$164,549.24</u>
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TOTAL EXPENDITURES AND ACCOUNT BALANCES	<u><u>\$202,970.63</u></u>
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2023
COUNTY OF ELK
Prothonotary Automation
Northwest Savings Bank 6984

BALANCE, December 31, 2022		\$4,470.63
REVENUES		
Civil Collections	\$3,680.50	
Criminal Collections	\$2,189.29	
Interest	<u>\$2.68</u>	
TOTAL REVENUES		<u>\$5,872.47</u>
TOTAL REVENUES AND BALANCE		<u><u>\$10,343.10</u></u>
EXPENDITURES		
Telesoft	\$1,282.00	
Visa	<u>\$188.56</u>	
TOTAL EXPENDITURES		\$1,470.56
BALANCE, December 31, 2023		<u>\$8,872.54</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$10,343.10</u></u>

2023
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Savings Bank 1488

BALANCE, December 31, 2022		\$10,558.58
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$10,558.58</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$10,558.58</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$10,558.58</u></u>

2023
COUNTY OF ELK
Prothonotary Office Account
Northwest Savings Bank 1322

BALANCE, December 31, 2022 \$10,963.61

REVENUES

Cash	\$8,827.00
Checks	\$94,179.56
IRS Direct Deposit	\$102.50
Money Orders	\$1,130.25
Probation and Parole Department	<u>\$0.00</u>

TOTAL REVENUES \$104,239.31

TOTAL REVENUES AND BALANCE \$115,202.92

EXPENDITURES

Act 119 Admin Office of Pennsylvania Courts	\$316.80
Automation Funding	\$3,680.50
Court Ordered Payments	\$4,871.98
Misc	\$42.50
Net Collections to County of Elk	\$62,295.60
Pennsylvania Department of Revenue	\$15,181.10
Refunds	\$15,483.64
Sheriff Services	\$100.00
Wage Attachments	<u>\$5,418.67</u>

TOTAL EXPENDITURES \$107,390.79

BALANCE, December 31, 2023 \$7,812.13

TOTAL EXPENDITURES AND BALANCE \$115,202.92

2023
COUNTY OF ELK
County Record Improvement
Northwest Savings Bank 3180

BALANCE, December 31, 2022		\$16,087.44
REVENUES		
Collections	\$6,366.00	
Interest	<u>\$6.14</u>	
TOTAL REVENUES		<u>\$6,372.14</u>
TOTAL REVENUES AND BALANCE		<u><u>\$22,459.58</u></u>
EXPENDITURES		
Bank Fees	\$64.59	
Personal Services	<u>\$12,870.00</u>	
TOTAL EXPENDITURES		\$12,934.59
BALANCE, December 31, 2023		<u>\$9,524.99</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$22,459.58</u></u>

2023
COUNTY OF ELK
Recorder of Deeds Automation & Technology
Northwest Savings Bank 7409

BALANCE, December 31, 2022		\$66,339.30
REVENUES		
Collections of the Recorder of Deeds	\$9,117.00	
Interest	<u>\$7.10</u>	
TOTAL REVENUES		<u>\$9,124.10</u>
TOTAL REVENUES AND		<u>\$75,463.40</u>
EXPENDITURES		
Office Supplies	<u>\$225.00</u>	
TOTAL		\$225.00
BALANCE, December 31, 2023		<u>\$75,238.40</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$75,463.40</u>

2023
COUNTY OF ELK
Recorder of Deeds
Office Account
Northwest Savings Bank 6524

BALANCE, December 31, 2022		\$380,684.73
REVENUES		
Collections	<u>\$1,211,523.77</u>	
TOTAL REVENUES		<u>\$1,211,523.77</u>
TOTAL REVENUES AND BALANCE		<u>\$1,592,208.50</u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$1,169,118.50	
Affordable Housing	\$22,477.00	
Recorder of Deeds Record Improvement Fund	\$25,055.26	
County of Elk Affordable Housing Fund	\$11,106.00	
Recorders Automation & Technology Fund	\$7,560.00	
County of Elk	\$163,057.98	
Bank Service Charges	\$0.00	
Bureau Receipts and Service Expenses	\$96,256.50	
Judicial Computer System	\$0.00	
Adjustment	\$130.00	
Miscellaneous	<u>\$1,107.50</u>	
TOTAL EXPENDITURES		\$1,495,868.74
BALANCE, December 31, 2023		<u>\$96,339.76</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,592,208.50</u>

2023
COUNTY OF ELK
Recorder of Deeds Record Improvement
Northwest Savings Bank 0030

BALANCE, December 31, 2022		\$40,245.24
REVENUES		
Collections	\$9,549.00	
Interest	<u>\$4.15</u>	
TOTAL REVENUES		<u>\$9,553.15</u>
TOTAL REVENUES AND BALANCE		<u><u>\$49,798.39</u></u>
EXPENDITURES		
Supplies Purchased	<u>\$8,605.74</u>	
TOTAL EXPENDITURES		\$8,605.74
BALANCE, December 31, 2023		<u>\$41,192.65</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$49,798.39</u></u>

2023
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

BALANCE, December 31, 2022 \$3,846.53

REVENUES

Collections	\$60,798.25
Commonwealth of Pa. Refunds	\$34,234.01
Credit Card	<u>\$1,483.00</u>

TOTAL REVENUES \$96,515.26

TOTAL REVENUES AND BALANCE \$100,361.79

EXPENDITURES

Adoption Council	\$375.00
Bank Adjustment	\$11.50
Check Purchase	\$140.20
Orphans' Court	\$7,706.00
Pennsylvania Department of Revenue	\$9,250.50
Register of Wills	<u>\$77,789.17</u>

TOTAL EXPENDITURES \$95,272.37

BALANCE, December 31, 2023 \$5,089.42

TOTAL EXPENDITURES AND BALANCE \$100,361.79

2023
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank 1683*

BALANCE, December 31, 2022 \$537,730.44

REVENUES

Business Income	\$4,035.74
Demo Permits	\$775.00
Donations/Fees/Misc.	\$4,872.75
Drop Off Fees	\$8,025.55
Electronics	\$661.60
Fiber (CL Trading)	\$14,200.39
Fiber (Independent)	\$0.00
Grant Reimbursement	\$143,816.68
Host Fees	\$20,534.31
Metal Income	\$2,276.89
White Goods	\$45.00
OCC Processing	\$2,434.46
Plastics	\$2,146.20
Rent	\$2,568.25
ARAP Reimbursement	\$0.00
Adjustment	\$22.70
Interest	\$60.31

TOTAL REVENUES \$206,475.83

TOTAL REVENUES AND BALANCE \$744,206.27

EXPENDITURES

County of Elk General Fund	\$42,860.13
Supplies	\$2,847.58
Equipment/Safety Gear	\$197.05
Advertising/Legal Notices	\$614.50
Repairs and Maintenance	\$2,597.07
Recycling Containers	\$10,453.13
Electronic Surcharge	\$282.19
White Goods & Tires Recycling	\$1,191.88
Grants	\$83,824.13
Directors' Mileage	\$408.38
Bulbs & Battery Expense	\$5,315.61
Transfer to new Account	\$551,000.00
Fringe Reimbursement	\$31,947.36
Operating Authority Expenses	\$1,335.06
Utilities	\$8,114.01
HHW	\$0.00
Dues/Fees	\$502.00

TOTAL EXPENDITURES \$743,490.08

BALANCE, December 31, 2023 \$716.19

TOTAL EXPENDITURES AND BALANCE \$744,206.27

2023
COUNTY OF ELK
Solid Waste Authority Recycling Building
Farmers National Bank 4921*

BALANCE, December 31, 2022	\$12,981.81	
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$12,981.81</u>
EXPENDITURES		
Transfer to Solid Waste Authority to Close Account	<u>\$12,981.81</u>	
TOTAL EXPENDITURES		\$12,981.81
BALANCE, December 31, 2023	<u>\$0.00</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$12,981.81</u>

* Account Closed June 30, 2023

2023
COUNTY OF ELK
Recorder of Deeds Record Improvement
Northwest Savings Bank 0030

BALANCE, December 31, 2022		\$40,245.24
REVENUES		
Collections	\$9,549.00	
Interest	<u>\$4.15</u>	
TOTAL REVENUES		<u>\$9,553.15</u>
TOTAL REVENUES AND		<u>\$49,798.39</u>
EXPENDITURES		
Supplies Purchased	<u>\$8,605.74</u>	
TOTAL		\$8,605.74
BALANCE, December 31, 2023		<u>\$41,192.65</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$49,798.39</u>

2023
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Savings Bank 0102

BALANCE, December 31, 2022		\$37.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,397.00</u>	
TOTAL REVENUES		<u>\$1,397.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,434.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,397.00</u>	
TOTAL EXPENDITURES		\$1,397.00
BALANCE, December 31, 2023		<u>\$37.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,434.01</u>

2023
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

BALANCE, December 31, 2022		\$0.01
REVENUES		
Bank Deposits	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$0.01</u></u>
EXPENDITURES		
Elk County Treasurer	<u>\$0.01</u>	
TOTAL EXPENDITURES		<u>\$0.01</u>
BALANCE, December 31, 2023		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$0.01</u></u>

Closed Account 10/13/2023

2023
COUNTY OF ELK
Sheriff's Office Account
Northwest Savings Bank 6778

BALANCE, December 31, 2022 \$34,155.28

REVENUES

Civil Action	\$36,943.46
License to Carry Concealed	\$25,920.00
License to Sell Firearms	\$342.00
License to Buy & Sell Precious Metals	\$100.00
Personal Property	\$20,582.25
Protection from Abuse	\$1,070.16
Real Estate Sales	\$65,894.77
Warrants	\$1,047.50
Interest	\$18.95
Subpoena	\$180.00
Adustments/Transfers	\$15.00

TOTAL REVENUES \$152,114.09

TOTAL REVENUES AND BALANCE \$186,269.37

EXPENDITURES

Civil Action	\$19,630.65
License to Carry Concealed	\$25,251.00
License to Sell Precious Metals	\$100.00
License to Sell Firearms	\$399.00
Personal Property	\$17,650.28
Protection from Abuse (PFA)	\$482.37
Real Estate Sale	\$62,515.24
Warrants	\$311.50
Mileage	\$7,569.23
Postage	\$838.78
Subpoena	\$119.00
Miscellaneous	\$463.30
Interdepartmental Transfers	\$20,115.32
Adjustments	\$16.50

TOTAL EXPENDITURES \$155,462.17

BALANCE, December 31, 2023 \$30,807.20

TOTAL EXPENDITURES AND BALANCE \$186,269.37

2023
COUNTY OF ELK
Sheriff's Special Resource Account
Northwest Savings Bank 7252*

BALANCE, December 31, 2022		\$5,329.76	
REVENUES			
Revenue	\$832.32		
TOTAL REVENUES		<u>\$832.32</u>	
TOTAL REVENUES AND BALANCE			<u>\$6,162.08</u>
EXPENDITURES			
Supplies	<u>\$3,066.25</u>		
TOTAL		\$3,066.25	
BALANCE, December 31, 2023		<u>\$3,095.83</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$6,162.08</u>

* Opened February 2022

2023
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account (DSTA)
Northwest Savings Bank 1447

BALANCE, December 31, 2022		\$526.20
REVENUES		
Deposits from Sheriff's Office Account	\$17,836.00	
Interest	<u>\$0.33</u>	
TOTAL REVENUES		<u>\$17,836.33</u>
TOTAL REVENUES AND BALANCE		<u>\$18,362.53</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$17,836.00</u>	
TOTAL EXPENDITURES		\$17,836.00
BALANCE, December 31, 2023		<u>\$526.53</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$18,362.53</u>

2023
COUNTY OF ELK
Sheriff's Surcharge Account (PFA)
Northwest Savings Bank 1132

BALANCE, December 31, 2022		\$1,785.62
REVENUES		
Revenue	\$50.00	
Interest	<u>\$0.21</u>	
TOTAL REVENUES		<u>\$50.21</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,835.83</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2023		<u>\$1,835.83</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,835.83</u></u>

2023
COUNTY OF ELK
Tax Claim Bureau Fund
Delinquent Taxes
Northwest 6502*

BALANCE, December 31, 2022 \$73,321.03

REVENUES

Taxes Collected	\$3,098,641.80
Miscellaneous	\$645.04
Upset Sale	\$0.00
Judicial Sale	\$500.00
Lien Certification	\$14.00
Property Sale	\$1,628.50
Inspection Fee	\$0.00
Adjustments/Interest	<u>\$496.80</u>

TOTAL REVENUES \$3,101,926.14

TOTAL REVENUES AND BALANCE \$3,175,247.17

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$749,695.33
Debt Fund	\$738.89
Boroughs	\$149,857.91
City of St. Marys	\$158,933.97
Townships	\$83,576.23
School Districts	\$1,029,687.20
Deed Fees (Bills of Sale)	\$0.00
Repository Receipts	\$500.00
Upset Sale	\$91,549.44
Prothonotary	\$49.00
Register & Recorder	\$7,630.77
NSF's/Voids & Adjustments	\$15,543.46
Miscellaneous	<u>\$697.69</u>

TOTAL EXPENDITURES \$2,288,459.89

BALANCE, December 31, 2023 \$886,787.28

TOTAL EXPENDITURES AND BALANCE \$3,175,247.17

*Bank Account switched from CNB to Northwest began October 2022

** Remaining balance from CNB transferred to Northwest January 17, 2023

2023
COUNTY OF ELK
Tax Claim Bureau Fund
Miscellaneous
Northwest 6510

BALANCE, December 31, 2022 \$57.00

REVENUES

Real Estate Delinquent	\$19,181.02
Miscellaneous	\$155.00
Upset Sale	\$303.65
Judicial Sale	\$2,242.54
Lien Certification	\$274.00
Property Sale	\$86,161.03
Inspection Fee	\$0.00
Adjustments/Interest	<u>\$18.65</u>

TOTAL REVENUES \$108,335.89

TOTAL REVENUES AND BALANCE \$108,392.89

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$16,676.02
Boroughs	\$42.50
Deed Fees (Bills of Sale)	\$320.00
Upset Sale	\$10.00
Prothonotary	\$27.50
Register & Recorder	\$17,755.55
Miscellaneous	<u>\$1,892.82</u>

TOTAL EXPENDITURES \$36,724.39

BALANCE, December 31, 2023 \$71,668.50

TOTAL EXPENDITURES AND BALANCE \$108,392.89

2023
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2023

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2023	\$183,162.93	\$8,921.80	\$616.60
		2022	\$178,360.70	\$8,690.32	\$634.90
CITY OF ST. MARYS	Bloam, Charles	2023	\$3,275,970.75	\$159,552.90	\$39,666.20
		2022	\$3,242,358.56	\$157,915.54	\$39,477.30
FOX TOWNSHIP	Pritt, Jill	2023	\$695,648.11	\$33,881.24	\$6,367.90
		2022	\$961,698.36	\$46,839.18	\$10,360.90
HIGHLAND TOWNSHIP	Raught, Debra	2023	\$118,723.35	\$5,783.00	\$853.40
		2022	\$114,356.79	\$5,570.34	\$867.40
HORTON TOWNSHIP	Thom, Susan Woodward, Emma	2023	\$295,300.27	\$14,382.95	\$3,260.00
		2022	\$278,580.17	\$13,568.60	\$3,247.50
JAY TOWNSHIP	Allegretto, James	2023	\$417,644.69	\$20,342.17	\$4,088.70
		2022	\$414,129.06	\$20,170.96	\$4,162.10
JOHNSONBURG BOROUGH	Destephano, Trina	2023	\$401,097.63	\$19,535.55	\$5,045.50
		2022	\$403,803.74	\$19,667.34	\$5,370.50
JONES TOWNSHIP	Haight, Joseph	2023	\$455,190.07	\$22,170.26	\$5,160.70
		2022	\$448,883.13	\$21,863.03	\$4,871.30
MILLSTONE TOWNSHIP	Eisenman, Grace	2023	\$0.00	\$0.00	\$0.00
		2022	\$70,364.62	\$3,427.49	\$216.00
RIDGWAY BOROUGH	Roselli, Kristen Connacher, Robert	2023	\$680,974.35	\$33,166.49	\$8,616.60
		2022	\$698,808.49	\$34,035.23	\$8,180.70
RIDGWAY TOWNSHIP	Clark, Gale	2023	\$706,687.32	\$34,418.58	\$7,389.60
		2022	\$692,302.71	\$33,718.07	\$7,194.20
SPRING CREEK TOWNSHIP	Olson, Curtis	2023	\$102,158.20	\$4,976.22	\$583.70
		2022	\$100,998.39	\$4,924.01	\$662.38
TOTAL TAXES COLLECTED			\$14,937,202.39	\$727,521.27	\$166,894.08

2023
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	2023	\$15,464.66	\$165.00
CITY OF SAINT MARYS	Bloam, Charles	2023	\$117,336.82	\$2,790.00
FOX TOWNSHIP	Pritt, Jill	2023	\$48,419.26	\$1,885.00
HIGHLAND TOWNSHIP	Raught, Debra	2023	\$18,525.14	\$16.50
HORTON TOWNSHIP	Thom, Susan	2023	\$16,669.30	\$320.00
JAY TOWNSHIP	Allegretto, James	2023	\$39,930.60	\$1,035.00
JOHNSONBURG BOROUGH	Destephano, Trina	2023	\$50,011.08	\$3,710.00
JONES TOWNSHIP	Haight, Joseph	2023	\$25,750.13	\$275.00
MILLSTONE TOWNSHIP	Eisenman, Grace	2023	\$2,990.48	\$790.92
RIDGWAY BOROUGH	Roselli, Kristen	2023	\$70,282.94	\$2,935.00
RIDGWAY TOWNSHIP	Clark, Gale	2023	\$37,605.94	\$1,110.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2023	\$4,188.54	\$130.00
TOTAL TAXES OUTSTANDING			\$447,174.89	\$15,162.42

2023
COUNTY OF ELK
Tax Collectors Summary

Taxes Collected

Real Estate

Current	\$7,405,528.70
Tax Claim Bureau	<u>\$3,098,641.80</u>

\$10,504,170.50

Debt

Current	<u>360,661.36</u>
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TOTAL DEBT COLLECTED	<u>360,661.36</u>
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Per Capita

Current	<u>\$82,019.91</u>
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TOTAL PER CAPITA COLLECTED	<u>\$82,019.91</u>
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TOTAL TAXES COLLECTED IN 2023	\$10,946,851.77
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Taxes Outstanding

Real Estate	\$447,174.89
Per Capita	<u>\$15,162.42</u>

TOTAL TAXES OUTSTANDING AT END OF 2023	<u>\$462,337.31</u>
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2023
COUNTY OF ELK
Treasurer Agent for Licenses
County National Bank 3867

BALANCE, December 31, 2022 \$8,322.99

REVENUES

Boat Registration & Permits	\$963.94
Bingo Licenses	\$3,005.00
Dog Licenses	\$33,397.40
Fishing License Sales	\$8,052.26
Hunting License Sales	\$31,805.53
Miscellaneous	\$294.70
Small Games of Chance Licenses	\$13,858.00
Sporting Pistol Permits	\$226.00

TOTAL REVENUES \$91,602.83

TOTAL REVENUES AND BALANCE \$99,925.82

EXPENDITURES

Bank Debits for NSF's	\$188.70
Deposit Slip Purchase	\$81.26
PAID TO ELK COUNTY:	
Adjustment	(\$81.26)
Licenses:	
Bingo	\$2,315.00
Dog	\$5,002.00
Fishing	\$402.00
Hunting	\$2,579.00
Small Games of Chance	\$14,525.00
Permits:	
Boat Registration & Permits	\$119.00
Sporting Pistol Permits	\$162.00
PAID TO COMMONWEALTH OF PENNSYLVANIA:	
Department of Agriculture	\$27,345.00
Fish and Boat Commission	\$938.00
Fishing License Sweep	\$8,444.42
Hunting License Sweep	\$28,559.51

TOTAL EXPENDITURES \$90,579.63

BALANCE, December 31, 2023 \$9,346.19

TOTAL EXPENDITURES AND BALANCE \$99,925.82

2023
COUNTY OF ELK
Treasurer Hotel Taxes
Northwest Savings Bank 3644

BALANCE, December 31, 2022 \$17,490.56

REVENUES

2022 3rd Quarter	\$445.00
2022 4th Quarter	\$78,079.83
2023 1st Quarter	\$58,255.15
2023 2nd Quarter	\$82,870.84
2023 3rd Quarter	\$131,278.01
2023 4th Quarter	\$13,001.25
Late Fees	<u>\$613.50</u>

TOTAL REVENUES \$364,543.58

TOTAL REVENUES AND BALANCE \$382,034.14

EXPENDITURES

Bank Fees	\$289.11
County of Elk - General Fund	\$15,667.50
Great Outdoors Visitors Bureau	<u>\$352,738.30</u>

TOTAL EXPENDITURES \$368,694.91

BALANCE, December 31, 2023 \$13,339.23

TOTAL EXPENDITURES AND BALANCE \$382,034.14

2023
COUNTY OF ELK
District Court 59-3-03
District Justice Mark S. Jacob
County National Bank 3741

BALANCE, December 31, 2022		\$15,369.81
REVENUES		
Collections	<u>\$338,021.08</u>	
TOTAL REVENUES		<u>\$338,021.08</u>
TOTAL REVENUES AND BALANCE		<u>\$353,390.89</u>
EXPENDITURES		
Bank Adjustment	\$167.50	
County of Elk	\$37,587.47	
Municipalities	\$45,970.42	
Pa. Department of Revenue	\$204,771.44	
Refunds	\$44,924.53	
Restitution	\$1,677.62	
School Districts	\$2,864.28	
Server Fees	<u>\$3,397.22</u>	
TOTAL EXPENDITURES		\$341,360.48
BALANCE, December 31, 2023		<u>\$12,030.41</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$353,390.89</u>

2023
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
Northwest Savings Bank 9543

BALANCE, December 31, 2022 \$13,273.16

REVENUES

Collections	\$497,827.52
Interest	<u>\$9.47</u>

TOTAL REVENUES \$497,836.99

TOTAL REVENUES AND BALANCE \$511,110.15

EXPENDITURES

Pennsylvania Department of Revenue	\$380,965.46
County of Elk	\$55,973.93
Municipalities	\$33,957.35
School Districts	\$4,246.05
Restitution	\$2,874.80
Collateral	\$0.00
Server Cost	\$6,194.49
Refund	\$6,903.12
Clerk	\$6,196.50
Appeals	\$0.00
Miscellaneous	<u>\$1,571.37</u>

TOTAL EXPENDITURES \$498,883.07

BALANCE, December 31, 2023 \$12,227.08

TOTAL EXPENDITURES AND BALANCE \$511,110.15

2023
COUNTY OF ELK
Domestic Relations Incentive
County National Bank 7124

BALANCE, December 31, 2022 \$428,673.44

REVENUES

Cameron County Merger Funds	\$120,874.45
Comm. of Pa. State Treasurer - Human Services	
Bonus Incentives	\$14,115.24
Performance Incentives	\$47,646.66
Title XIX Medical Incentives	\$161.00
Interest	<u>\$570.91</u>

TOTAL REVENUES \$183,368.26

TOTAL REVENUES AND BALANCE \$612,041.70

EXPENDITURES

Contracted Services	\$3,997.51
Medical Incentives	\$116.00
Salary and Overhead Offset Expenses	\$30,000.00
Travel Expenses	<u>\$3,173.20</u>

TOTAL EXPENDITURES \$37,286.71

BALANCE, December 31, 2023 \$574,754.99

TOTAL EXPENDITURES AND BALANCE \$612,041.70

2023
COUNTY OF ELK
Domestic Relations IV-D
County National Bank 7236

BALANCE, December 31, 2022 \$573,756.91

REVENUES

Comm. of Pa. State Treasurer - Human Services	
Title IV-D Cameron Reimbursements	\$28,629.00
Title IV-D Elk Reimbursements	\$91,677.00
Title IV-D Combined Reimbursements	\$194,759.40
Title XIX Medical Incentives	\$116.00
County of Cameron Local Share	\$18,886.00
County of Elk Local Share	\$105,048.60
Fees	
Costs and Filing	\$298.66
Genetic Tests	\$429.42
Cameron County Account Funds Transfer	\$72,874.55
Interest	<u>\$620.68</u>

TOTAL REVENUES \$513,339.31

TOTAL REVENUES AND BALANCE \$1,087,096.22

EXPENDITURES

Cameron County Share of State Reimbursement	\$28,629.00
Fringe Benefits	\$50,698.44
Genetic Test Fees	\$594.50
Indirect Costs	\$27,088.92
Information Technology	\$158.89
Misellaneous	\$27,389.54
Office Phone	\$2,240.00
Office Supplies	\$2,088.05
Other Expenses	\$664.82
OVERHEAD - OFFICE	
Cameron County Postage	\$1,597.52
Furniture, Fixtures, Expendables	\$899.14
Postage & Freight	\$360.47
Repair and Maintenance - Equipment	\$857.12
OVERHEAD - BUILDING	
Building Insurance	\$4,749.85
Equipment Repair & Maintenance	\$7,628.85
Repair & Maintenance - Other	\$1,821.87
Storage Rental	\$1,552.65
Utilities	\$4,666.35
Salaries and Wages	\$280,151.83
Sheriff Costs	\$1,545.80
Staff Development	\$2,560.31
Staff Travel	<u>\$3,264.49</u>

TOTAL EXPENDITURES \$451,208.41

BALANCE, December 31, 2023 \$635,887.81

TOTAL EXPENDITURES AND BALANCE \$1,087,096.22

Note: As of December 31, 2023, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$67,494.81. This is not included in the Domestic Relations IV-D Account's operating office balance.

2023
COUNTY OF ELK
Domestic Relations Child Support
County National Bank 9419

BALANCE, December 31, 2022 \$1,187.34

REVENUES

Cameron County Deposit	\$745.32
Cash, Check, and Money Orders	\$95,658.81
Escrow	\$3,651.36
N-Court	<u>\$40,314.09</u>

TOTAL REVENUES \$140,369.58

TOTAL REVENUES AND BALANCE \$141,556.92

EXPENDITURES

Bank Overdraft Fees	\$128.00
Escrow	\$4,327.18
Pa. SCDU	<u>\$136,197.90</u>

TOTAL EXPENDITURES \$140,653.08

BALANCE, December 31, 2023 \$903.84

TOTAL EXPENDITURES AND BALANCE \$141,556.92

2023
COUNTY OF ELK
Probation Booking Fee
Northwest Savings Bank #0810

BALANCE, December 31, 2022		\$4,591.01
REVENUES		
Booking Fees	<u>\$28,793.22</u>	
TOTAL REVENUES		<u>\$28,793.22</u>
TOTAL REVENUES AND BALANCE		<u><u>\$33,384.23</u></u>
EXPENDITURES		
City of St Marys	\$28,736.52	
County of Elk	\$1,278.48	
Bank Fees	<u>\$15.00</u>	
TOTAL EXPENDITURES		\$30,030.00
BALANCE, December 31, 2023		<u>\$3,354.23</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$33,384.23</u></u>

2023
COUNTY OF ELK
Probation Electronic Monitoring
County National Bank 0747

BALANCE, December 31, 2022		\$2,129.43
REVENUES		
Elk County Probation Monitoring Fees	<u>\$6,608.75</u>	
TOTAL REVENUES		<u>\$6,608.75</u>
TOTAL REVENUES AND		<u>\$8,738.18</u>
EXPENDITURES		
Costs and Monitoring Fees	<u>\$6,343.50</u>	
TOTAL EXPENDITURES		\$6,119.25
BALANCE, December 31, 2023		<u>\$2,618.93</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$8,738.18</u>

2023
COUNTY OF ELK
Juvenile Probation
County National Bank 1344

BALANCE, December 31, 2022		\$3,652.78
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND		<u>\$3,652.78</u>
EXPENDITURES		
Expenses	<u>\$339.26</u>	
TOTAL EXPENDITURES		
BALANCE, December 31, 2023		<u>\$3,313.52</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$3,652.78</u>

2023
COUNTY OF ELK
Juvenile Probation Restitution
County National Bank 9824

BALANCE, December 31, 2022		\$12,304.73
REVENUES		
Collections from Client	<u>\$1,035.85</u>	
TOTAL REVENUES		<u>\$1,035.85</u>
TOTAL REVENUES AND BALANCE		<u>\$13,340.58</u>
EXPENDITURES		
Restitution Payments	<u>\$1,025.99</u>	
TOTAL EXPENDITURES		\$1,025.99
BALANCE, December 31, 2023		<u>\$12,314.59</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$13,340.58</u>

COUNTY OF ELK
Probation and Parole Office Account
County National Bank 9816

BALANCE, December 31, 2022		\$126,732.38
REVENUES		
Yearly Receipts from Clients	<u>\$729,430.39</u>	
TOTAL REVENUES		<u>\$729,430.39</u>
TOTAL REVENUES AND BALANCE		<u><u>\$856,162.77</u></u>
EXPENDITURES		
Act 198 Substance Abuse	\$12,079.36	
Alliance One	\$474.36	
Elk County	\$188,954.51	
Elk County Booking Center Fee Fund	\$24,383.89	
Elk County Electronic	\$5,248.50	
Elk County Prothonotary	\$9,986.36	
Elk County Prothonotary Automation	\$2,189.29	
Elk County Sheriff	\$352.00	
Elk County Treasurer Act 35 Supervision Fees	\$107,965.49	
Juvenile Restitution Fund	\$1,035.85	
Miscellaneous Fines and Municipal Fines	\$17,454.33	
Pa Dept.of Revenue & Pa.State Costs, Fines & Judgments	\$224,683.18	
Refunds	\$38,021.74	
Restitution	<u>\$114,532.28</u>	
TOTAL EXPENDITURES		\$747,361.14
BALANCE, December 31, 2023		<u>\$108,801.63</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$856,162.77</u></u>

2023
COUNTY OF ELK
Probation Substance Abuse Education
County National Bank 0242

BALANCE, December 31, 2022		\$151,333.14
REVENUES		
Collection of Fees - Act 198	\$12,079.36	
Restitutions	\$100.00	
Transfer of Funds	<u>\$32.09</u>	
TOTAL REVENUES		<u>\$12,211.45</u>
TOTAL REVENUES AND BALANCE		<u>\$163,544.59</u>
EXPENDITURES		
Bank Fee for Deposit Tickets	\$100.91	
CRN Evaluations	<u>\$1,650.00</u>	
TOTAL EXPENDITURES		\$1,750.91
BALANCE, December 31, 2023		<u>\$161,793.68</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$163,544.59</u>

2023
COUNTY OF ELK
Probation Supervision Fee
Northwest Savings Bank 4081

BALANCE, December 31, 2022		\$85,745.46
REVENUES		
Act 35 Fees	\$107,965.49	
Interest	<u>\$67.07</u>	
TOTAL REVENUES		<u>\$108,032.56</u>
TOTAL REVENUES AND BALANCE		<u>\$193,778.02</u>
EXPENDITURES		
Law Enforcement Equipment and Supplies	\$4,447.16	
Miscellaneous	\$957.00	
Monthly Lease and Equipment	\$3,444.56	
Monthly Subscriptions	\$7,434.00	
Office Medical Supplies	\$1,410.93	
Office Supplies and Equipment	\$1,533.98	
Petty Cash	\$261.91	
Training Meal Reimbursements	<u>\$1,626.15</u>	
TOTAL EXPENDITURES		\$21,115.69
BALANCE, December 31, 2023		<u>\$172,662.33</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$193,778.02</u>

2023
COUNTY OF ELK
AUDITORS' COMMENTS & FINDINGS

Account changes for the year 2023:

May 9, 2023	Elk County Housing Rehabilitation Closed
May 14, 2023	Solid Waste Authority was Terminated from County of Elk
June 23, 2023	Solid Waste Authority Recycling Building Account Closed
October 13, 2023	License to Carry Modernization Closed
January 31, 2024	Solid Waste Authority Administration Bank Account Closed

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.

We appreciate the cooperation of all the departments in implementing changes that were recommended. As we look forward to 2025 and beyond, we will continue to embrace the digital world. It has affected all of our daily recordkeeping, and we will all have to continue to adapt to it together.

The General Election in 2023 brought some department head changes as well as a few personnel changes. We feel that the County employees in all the offices have come together and helped to continue business as usual. There have been bumps in the road, but also there have been some positive changes. The full effect of all the change is yet to be determined with the Audit of 2024.


Also of note is a long-standing Certificate of Deposit for the Domestic Relations Department. Due to the various personnel changes over the years, research is being done for clarification on the details of this certificate. This has been brought to the attention of all concerned and will be further discussed with the auditors as the research is pursued.

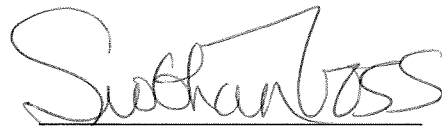
We look forward to a continued team effort working with all departments in the 2024 audit.

"To audit is not to find fault but to help change work attitude and improve organizational performance." Author Unknown.

The Board of Elk County Auditors


Sandra A. Caltagarone


Jean Zore


Siobhan Voss

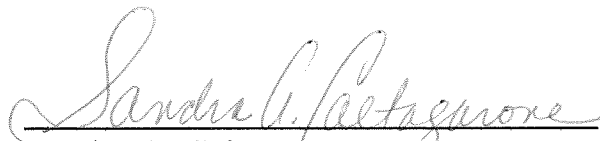
COMMONWEALTH OF PENNSYLVANIA

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 second day of January A.D., 2024, 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, 2023.

In testimony whereof, we have hereunto set our hands this 31st day of May 2024.

THE BOARD OF ELK COUNTY AUDITORS


Sandra A. Caltagarone


Jean Zore


Siobhan Voss


Matthew B. Taladay, Esq., Solicitor