



"Auditing is the guardian of financial integrity."

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

M. Fritz Lecker

Gregory Gebauer

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

Jean Zore

Siobhan Voss

2025 Table of Contents

COUNTY GOVERNMENT

Assessment

Assessment Office	1
Tax Statement	2

Children & Youth

Adoption Counseling Fee	3
Children & Youth Special Account	4
Elk County Facility Dog	5
P.O.S.T.S. Program	6

Commissioners

Act 13 Gas Well Impact Fee	7
Act 13 Highway/Bridge Improvement	8
Act 13 Marcellus Legacy	9
American Rescue Plan Act of 2021	10
Bond Debt Service	11
Construction Fund	12
Debt Fund	13
Elk County RACP	14
Federal Social Services	15
Fiscal Recovery Funds	16
General Fund Revenues	17-19
General Fund Expenditures	20-30
Human Services	31
Liquid Fuel Funds (Act 44 and Act 89)	32
Liquid Fuel Tax Fund	33
Local Assistance and Tribal Consistency Fund	34
National Forest Fund 2024 Allotment	35
National Forest Fund Distribution Report (2024 Allotment)	36
Opioid Settlement	37
Payroll Deductions Report (Employees)	38
Payroll Fund	39
Repository Inspection	40
Retirement (Employees)	41
Transportation	42

Elections

Elections Account	43
Elections Integrity Grant DCED 2024-2025	44
Elections Integrity Grant DCED 2025-2026	45

EMA/911

Emergency 911 Wireless	46
Hazardous Materials Response	47
Law Enforcement Dispatch	48
Northern Tier (Regional Telecommunications Project)	49

Planning

Affordable Housing	50
Community Development Block Grants Multi-Fund	51-56
Elk County Demolition and Rehabilitation Program	57
Housing Rehabilitation	58
PHFA (Phare Grant)	59
PHFA (Phare Grant) Sweep Account	60

Prison

DUI/Corrections	61
DUI/Drug and Alcohol	62
Inmate Booking Fee	63
Prisoners' Incentive	64
Work Release	65

Prothonotary

Automation	66
Escrow Account	67
Office Account	68

Recorder of Deeds

County Record Improvement	69
Automation and Technology	70
Office Account	71
Record Improvement	72

Register of Wills and Clerk of Orphans' Court Account

73

Sheriff

Community Programs	74
Firearms License Validation System Escrow	75
Office Account	76
Special Resource Account	77
Special Surcharge (DSTA)	78
Special Surcharge (PFA)	79

Tax Claim Bureau

Delinquent Taxes	80
Miscellaneous	81

Tax Collectors' Accounts

County Taxes Collected	82
County Taxes Outstanding at Year-End	83
Tax Collectors' Summary	84

Treasurer

Agent For Licenses	85
Hotel Taxes	86

JUDICIAL

District Justices

Mark S. Jacob	87
James L. Martin	88

Domestic Relations

Incentive	89
IV-D	90
Child Support	91

Probation

Booking Fee	92
Electronic Monitoring	93
Juvenile Probation	94
Juvenile Restitution	95
Office Account	96
Substance Abuse Education	97
Supervision Fee	98

Auditors' Findings and Comments

2025 Assessment Office Account Categorized Revenue							
Month	Maps/Copies/Cards	Labels	Data	Clean & Green	Appeals	Appraisals	Total
January	\$517.00	\$0.00	\$2,263.70	\$50.00	\$200.00	\$0.00	\$3,030.70
February	\$204.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$229.00
March	\$269.50	\$0.00	\$30.00	\$0.00	\$175.00	\$0.00	\$474.50
April	\$354.00	\$0.00	\$5,302.20	\$0.00	\$0.00	\$0.00	\$5,656.20
May	\$390.00	\$154.00	\$51.20	\$200.00	\$0.00	\$0.00	\$795.20
June	\$297.00	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00	\$947.00
July	\$192.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$442.00
August	\$301.00	\$0.00	\$1,250.00	\$50.00	\$1,050.00	\$0.00	\$2,651.00
September	\$258.50	\$0.00	\$0.00	\$150.00	\$25.00	\$0.00	\$433.50
October	\$263.00	\$0.00	\$51.45	\$150.00	\$0.00	\$0.00	\$464.45
November	\$323.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$348.00
December	\$138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138.00
Totals	\$3,507.00	\$204.00	\$8,948.55	\$1,250.00	\$1,700.00	\$0.00	\$15,609.55

**2025
COUNTY OF ELK
Tax Statement**

Assessed Valuation

Real Estate (Taxable)	\$708,853,902
Real Estate (Exempt)	\$74,962,225

Rate of Assessment on Real Estate	50%
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Number of Per Capita Units Assessed	19,504
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Tax Rates

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

County Per Capita Tax	\$5.00
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Current Tax Levy

General Fund	
Real Estate	\$109,163,501
Mineral Rights	\$53,164,043
	\$162,327,544
Debt Fund	
Real Estate	\$47,297
Mineral Rights	\$23,034
Total Debt Fund	\$71,365

Per Capita	\$97,848
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TOTAL CURRENT TAX LEVY	\$162,496,756
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2025
COUNTY OF ELK
Adoption Counseling Fee
County National Bank 0434

BALANCE, December 31, 2024		\$6,804.47
REVENUES		
Collections	\$375.00	
Interest	<u>\$0.70</u>	
TOTAL REVENUES		<u>\$375.70</u>
TOTAL REVENUES AND BALANCE		<u><u>\$7,180.17</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2025		<u>\$7,180.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$7,180.17</u></u>

2025
COUNTY OF ELK
Children and Youth Special Account
Northwest Bank 0422

BALANCE, December 31, 2024 \$68,541.52

REVENUES

Commonwealth of Pa. State Treasurer - Human Services

Act 148	\$2,019,165.00
Caseworker Visitation Mini Grant	\$2,000.00
Families First Transition	\$63,869.00
Independent Living Grant	\$199,526.85
Info Tech Grant	\$33,093.48
Medicaid	\$474,419.78
Special Grants	\$774,613.56
TANF Monies	\$30,699.60
Title IV-B	\$28,517.00
Title IV-E/AA	\$159,230.72
Title IV-E/FC	\$121,722.20
Title IV-E/PS Grant	\$5,773.86
Title IV-E/SPLC	\$3,951.38
Title XX	\$43,512.00
County of Elk Local Share	\$585,370.92
Miscellaneous Reimbursements	\$467.05
Program Income (Maintenance)	\$106,745.77
Temporary Funding from Elk County Gas Well	
Funds (awaiting state reimbursement)	\$250,000.00
Voids	\$657.38
Interest Earned	<u>\$15,279.80</u>

TOTAL REVENUES \$4,918,615.35

TOTAL REVENUES AND BALANCE \$4,987,156.87

EXPENDITURES

Adoptive Assistance	\$335,154.50
Bank Fees	\$37.00
Communications	\$16,349.59
Consultant Services	\$49,609.30
County of Elk Gas Well Impact Fee Reimbursement	\$250,000.00
County Reimbursement for Wages and Benefits	\$975,513.47
Court-Related Expenses	\$70.00
Indirect Administration	\$52,074.71
Miscellaneous Personnel Expenses	\$6,079.89
Occupancy, Rent, Utilities, and Housekeeping	\$42,623.33
Office Equipment and Supplies	\$11,797.56
Purchased Client Services	\$2,198,137.94
Service Supplies	\$69,891.58
Travel Expenses	<u>\$50,214.35</u>

TOTAL EXPENDITURES \$4,057,553.22

BALANCE, December 31, 2025 \$929,603.65

TOTAL EXPENDITURES AND BALANCE \$4,987,156.87

2023
COUNTY OF ELK
Elk County Facility Dog
Northwest Bank 6817*

BALANCE, October 31, 2023		\$0.00
REVENUES		
Elk County Community Foundation Grant	\$5,500.00	
Interest	<u>\$0.13</u>	
TOTAL REVENUES		<u>\$5,500.13</u>
TOTAL REVENUES AND BALANCE		<u>\$5,500.13</u>
EXPENDITURES		
Care Supplies	\$269.21	
Miscellaneous	<u>\$558.63</u>	
TOTAL EXPENDITURES		\$827.84
BALANCE, December 31, 2023		<u>\$4,672.29</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$5,500.13</u>

*Account opened October 4, 2023. This 2023 Audit is being included in the 2025 Audit as it was mistakenly overlooked as a new account in 2023.

2024
COUNTY OF ELK
Elk County Facility Dog
Northwest Bank 6817*

BALANCE, December 31, 2023

\$4,672.29

REVENUES

Elk County Children & Youth	\$975.00
Miscellaneous	\$259.01
Returned Item Credits	\$141.15
Interest	<u>\$22.73</u>

TOTAL REVENUES

\$1,397.89

TOTAL REVENUES AND BALANCE

\$6,070.18

EXPENDITURES

Boarding and Grooming	\$775.00
Care Supplies	\$1,625.87
Calming Room Supplies	\$449.29
Dog Food	\$271.34
Medical Appointments, Insurance, and Supplies	\$1,364.61
Miscellaneous	\$283.75
Training	\$1,049.13
Vehicle Expenses	<u>\$210.38</u>

TOTAL EXPENDITURES

\$6,029.37

BALANCE, December 31, 2024

\$40.81

TOTAL EXPENDITURES AND BALANCE

\$6,070.18

* This 2024 Audit is being included in the 2025 Audit as it was mistakenly overlooked as a new account in 2023.

2025
COUNTY OF ELK
Elk County Facility Dog
Northwest Bank 6817

BALANCE, December 31, 2024		\$40.81
REVENUES		
Miscellaneous	\$30.00	
Interest	<u>\$0.90</u>	
TOTAL REVENUES		<u>\$30.90</u>
TOTAL REVENUES AND BALANCE		<u><u>\$71.71</u></u>
EXPENDITURES		
Boarding and Grooming	\$40.00	
Care Supplies	<u>\$9.46</u>	
Veterinary Partial Payment		
TOTAL EXPENDITURES		\$49.46
BALANCE, December 31, 2025		<u>\$22.25</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$71.71</u></u>

2026
COUNTY OF ELK
Elk County Facility Dog
Northwest Bank 6817**/**

BALANCE, December 31, 2025		\$22.25
REVENUES		
Interest	<u>\$0.11</u>	
TOTAL REVENUES		<u>\$0.11</u>
TOTAL REVENUES AND BALANCE		<u>\$22.36</u>
EXPENDITURES		
Veterinary Partial Payment	<u>\$22.36</u>	
TOTAL EXPENDITURES		\$22.36
BALANCE, March 19, 2026		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$22.36</u>

*This 2026 Audit is being included in the 2025 Audit as it had minimal activity prior to its closure.

** There has been an agreement made that Elk County Children and Youth will absorb the costs for future care of Praline, the current facility dog, as the grant money has been disbursed for start-up costs.

***Account closed March 19, 2026

2025
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
Northwest Bank 1520

BALANCE, December 31, 2024		\$1,820.56
REVENUES		
Miscellaneous Deposit	\$6.00	
Interest	<u>\$53.22</u>	
TOTAL REVENUES		<u>\$59.22</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,879.78</u></u>
EXPENDITURES		
Counter Check Fee	\$6.00	
Solicitor Fees	<u>\$300.00</u>	
TOTAL EXPENDITURES		\$306.00
BALANCE, December 31, 2025		<u>\$1,573.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,879.78</u></u>

2025
COUNTY OF ELK
Act 13 Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2024	\$239,062.41
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REVENUES

Commonwealth of Pennsylvania	\$1,501,950.97
Interest	<u>\$49.12</u>

TOTAL REVENUES	<u>\$1,502,000.09</u>
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TOTAL REVENUES AND BALANCE	<u>\$1,741,062.50</u>
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EXPENDITURES

Act 13 Marcellus Legacy	\$25,000.00
Grants and Appropriations	<u>\$1,373,938.64</u>

TOTAL EXPENDITURES	\$1,398,938.64
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BALANCE, December 31, 2025	<u>\$342,123.86</u>
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TOTAL EXPENDITURES AND BALANCE	<u>\$1,741,062.50</u>
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Note: As of December 31, 2025, the Act 13 Gas Well Impact Fee Account had funds invested in a Pennsylvania Local Government Investment Trust worth \$2,815,927.58. This is not included in the Act 13 Gas Well Impact Fee Account's operating office balance.

2025
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230*

BALANCE, December 31, 2024		\$84,333.15
REVENUES		
Commonwealth of Pennsylvania	<u>\$40,000.00</u>	
TOTAL REVENUES		<u>\$40,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$124,333.15</u>
Spring Creek Township	<u>\$14,850.00</u>	
TOTAL EXPENDITURES		\$14,850.00
BALANCE, December 31, 2025		<u>\$109,483.15</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$124,333.15</u>

* Account opened March 26, 2024. As of December 31, 2025, the Act 13 Highway/ Bridge Improvement Account had funds invested in a Pennsylvania Local Government Investment Trust worth \$325,963.93. This is not included in the Act 13 Highway/ Bridge Improvement Account's operating office balance.

2025
COUNTY OF ELK
Act 13 Marcellus Legacy
Farmers National Bank 3229

BALANCE, December 31, 2024		\$38,449.47
REVENUES		
Commonwealth of Pennsylvania	<u>\$25,000.00</u>	
TOTAL REVENUES		<u>\$25,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$63,449.47</u>
EXPENDITURES		
Appropriations & Legal Representation	<u>\$29,740.00</u>	
TOTAL EXPENDITURES		<u>\$29,740.00</u>
BALANCE, December 31, 2025		<u>\$33,709.47</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$63,449.47</u>

2025
COUNTY OF ELK
American Rescue Plan Act of 2021
Northwest Bank 4499

BALANCE, December 31, 2024		\$154,053.20
REVENUE		
Transfer from PLGIT Prime	\$700,000.00	
Reimbursement from Opioid Settlement Account	\$71,000.00	
Interest	<u>\$4,064.36</u>	
TOTAL REVENUES		<u>\$775,064.36</u>
TOTAL REVENUES AND BALANCE		<u>\$929,117.56</u>
EXPENDITURES		
Broadband, Other Projects	\$490,440.93	
Capital Investments - Physical Plant Changes	\$209,139.26	
Transfer Interest to Fiscal Recovery	\$4,884.87	
Water, Sewer, & Broadband Infrastructure	<u>\$200,000.00</u>	
TOTAL		\$904,465.06
BALANCE, December 31, 2025		<u>\$24,652.50</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$929,117.56</u>
Note: As of December 31, 2025, the ARP Act of 2021 Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$92,198.18. This is not included in the ARP Act of 2021 operating balance.		

2025
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		

2025
COUNTY OF ELK
Construction Fund
Northwest Bank 1629

BALANCE, December 31, 2024		\$87,479.10
REVENUES		
Interest	<u>\$2,799.39</u>	
TOTAL REVENUES		<u>\$2,799.39</u>
TOTAL REVENUES AND BALANCE		<u>\$90,278.49</u>
EXPENDITURES		
General Construction	<u>\$2,950.00</u>	
TOTAL EXPENDITURES		\$2,950.00
BALANCE, December 31, 2025		<u>\$87,328.49</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$90,278.49</u>

2025
COUNTY OF ELK
DEBT FUND
General Obligation Bonds - Series of 2003
Northwest Bank 7661

BALANCE, December 31, 2024 \$57,063.48

REVENUES

In Lieu of Taxes	\$381.57
Tax Claim	\$23,307.47
Tax Collectors	\$378,581.38
Interest	\$5,986.99
Voided Check	<u>\$9.28</u>

TOTAL REVENUES \$408,266.69

TOTAL REVENUES AND BALANCE \$465,330.17

EXPENDITURES

Incidental Expense	\$109.41
Tax Assessment Refund	\$2,076.04
Truist Loan	\$382,757.74
Veteran Preference	<u>\$125.43</u>

TOTAL EXPENDITURES \$385,068.62

BALANCE, December 31, 2025 \$80,261.55

TOTAL EXPENDITURES AND BALANCE \$465,330.17

Note: As of December 31, 2025, the Debt Fund Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$577,561.89. This is not included in the Debt Fund Account's operating office balance.

2025
COUNTY OF ELK
Redevelopment Assistance Capital Program
County National Bank 0189*

BALANCE, April 1, 2025		\$0.00
REVENUES		
Transfer from General Fund to open Account	<u>\$50.00</u>	
TOTAL REVENUES		<u>\$50.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$50.00</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2025		<u>\$50.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$50.00</u></u>

* Account Opened April 7, 2025.

2025
COUNTY OF ELK
Federal Social Services
County National Bank 3930

BALANCE, December 31, 2024		\$126.35
REVENUES		
Commonwealth of Pa. State Treasurer - Public Welfare Homeless Assistance Program	<u>\$35,337.00</u>	
TOTAL REVENUES		<u>\$35,337.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$35,463.35</u></u>
EXPENDITURES		
CAPSEA	<u>\$35,337.00</u>	
TOTAL EXPENDITURES		\$35,337.00
BALANCE, December 31, 2025		<u>\$126.35</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$35,463.35</u></u>

2025
COUNTY OF ELK
Fiscal Recovery Funds
Northwest Bank 7088

BALANCE, December 31, 2024		\$33,135.44
REVENUES		
America 250 Pa. Reimbursement	\$7,750.00	
Interest Transfer from ARP	<u>\$4,884.87</u>	
TOTAL REVENUES		<u>\$12,634.87</u>
TOTAL REVENUES AND BALANCE		<u><u>\$45,770.31</u></u>
EXPENDITURES		
America 250	<u>\$14,175.08</u>	
TOTAL EXPENDITURES		\$14,175.08
BALANCE, December 31, 2025		<u>\$31,595.23</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$45,770.31</u></u>

2025
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

BALANCE, December 31, 2024	\$458,002.22
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REVENUES

Taxes-Real Estate

311000	Current	\$7,609,010.63	
311100	Real Estate Previous	\$148,691.57	
Total			\$7,757,702.20

Taxes-Per Capita

312000	Current	\$80,903.30	
312100	Previous	\$4,510.00	
312200	Prior	\$55.00	
Total			\$85,468.30

Taxes-Tax Claim

313000	Delinquent Taxes	\$1,029,589.82	
Total			\$1,029,589.82

Federal Payment in Lieu of Taxes

331500	Federal Payment in Lieu of Taxes	\$272,433.00	
Total			\$272,433.00

TOTAL TAXES	\$9,145,193.32
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INTERGOVERNMENTAL REVENUES

State Operating Grants

332200-5401	The Emergency Food Assistance Program	\$12,241.39	
332200-5404	Court Support Reimbursements	\$824.00	
332200-5406	Pa. Emergency Management Agency	\$44,450.00	
332200-5421	Probation-JCJC Grant Juvenile Prob.	\$0.00	
332200-5423	Social Security Administration- Inmates	\$4,400.00	
332200-5430	State Reimb/District Attorney	\$142,306.45	
Total			\$204,221.84

State Payments in Lieu of Taxes

332400-5301	State Equalization Tax	\$40.60	
Total			\$40.60

Other State Payments in Lieu of Taxes

332500-05302	DCNR/State and National Forest	\$266,646.51	
332500-05303	PGC/State Game Lands	\$268,650.36	
332500-05305	Public Utility Realty Tax	\$9,243.77	
Total			\$544,540.64

TOTAL INTERGOVERNMENTAL REVENUES	\$748,803.08
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2025
COUNTY OF ELK
General Fund Revenues
Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05598	Hotel Tax Late Fees & Penalties	\$2,118.27	
340000-05599	Hotel Tax Administration Costs	\$13,618.82	
340000-05600	Treasurer's Office	\$27,483.60	
340000-05604	Election Military Ballots	\$12.00	
340000-05605	Election Filing Fees	\$3,305.00	
340000-05610	Register and Recorder	\$214,131.97	
340000-05690	Assessment Office (Maps, etc.)	\$28,063.50	
340000-05695	School Real Estate & Occupational	\$58,867.80	
340000-05711	Reimbursement Recycling /Admin Fees	\$32,734.93	
340000-05712	CDBG/Administration Fees	\$91,038.76	
340000-05730	Reimb/Summer Job Program-PHEAA	\$6,697.00	
340000-05762	Admin Fee Act 137	\$4,317.74	
340000-05764	PHFA Grant Administration Fees	\$10,000.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$740.00	
340000-05777	Cremation Tax Reports & Autopsy	\$12,890.00	
340000-05779	Reimburse GIS Service SALA	\$16,822.00	
340000-05780	Assessment-UPI	\$63,460.00	
Total			\$586,301.39

General Government-Judicial

342000-06000	Prothonotary	\$66,848.71	
342000-06001	Sheriff	\$80,207.97	
342000-06020	District Justice-Martin	\$61,782.86	
342000-06030	District Justice-Jacob	\$49,679.34	
342000-06050	Coroner	\$1,672.67	
342000-06080	Probation and Parole	\$153,200.39	
342000-06090	Out-of-County Housing	\$20,880.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$33,903.49	
342000-06197	Litigants/Transcripts Reimb	\$2,100.00	
Total			\$470,275.43

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	\$625,000.00	
Total			\$625,000.00

TOTAL CHARGES FOR SERVICES **\$1,681,576.82**

MISCELLANEOUS REVENUES

Interest Earnings

361000-06170	Interest Income	\$1,110.77	
Total			\$1,110.77

Other Miscellaneous Revenues

369000-06280	UC Trust Dividends	\$23,508.00	
369000-06290	Royalties for Gas & Oil Rights	\$83.24	
369000-06355	Reimbursement of Expenses/Prior Years	\$7,129.71	
369000-06374	Pcomp/Pcorp Dividends	\$100,058.00	
392000-06170	Interest Income	\$1,038.85	
392000-06350	Reimbursement from Supervision Fee	\$0.00	
392000-06351	Salary/Overhead Offset-Supervision Fund	\$50,000.00	
392000-06353	On Call Pay increase paid to GF from Supervision Fund	\$35,100.00	
Total			\$216,917.80

TOTAL MISCELLANEOUS REVENUES **\$218,028.57**

2025
COUNTY OF ELK
General Fund Revenues

Continued

TOTAL REVENUES	\$11,793,601.79
BALANCE, December 31, 2025	<u>\$344,048.58</u>
TOTAL REVENUES AND BALANCE	<u>\$12,137,650.37</u>

As of December 31, 2025, the General Fund Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$1,872,569.26. This is not included in the General Fund Revenue Account's operating office balance.

2025
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$241,945.36	
401001-10002	Personal Services	\$55,767.28	
401001-20002	Supplies	\$388.97	
401001-30000	Other Services & Charges	\$70,412.60	
401001-32002	Contracted Services-Single Audit	\$60,600.00	
401001-34001	Communications	\$5,839.70	
401001-36000	Travel	\$2,208.42	
401001-36008	Miscellaneous Dues/Expenses	\$18,908.00	
401001-41000	Miscellaneous Training/Registration	<u>\$1,587.00</u>	\$457,657.33

Chief Clerk

401101-10001	Salaries	\$106,217.77	
401101-10002	Personal Services	\$38,189.34	
401101-20002	Supplies	\$674.51	
401101-36001	Travel	\$313.93	
401101-36000	Miscellaneous Dues/Expenses	\$599.00	
401101-41007	Miscellaneous Training/Registration	\$270.00	
401101-41112	Grants Reimbursement	<u>(\$16,596.25)</u>	\$129,668.30

Registration

401201-10001	Salaries	\$82,281.24	
401201-10002	Personal Services	\$23,314.16	
401201-20002	Supplies	\$3,788.27	
401201-34000	Communications	\$8,638.04	
401201-36000	Travel	\$1,074.46	
401201-41000	Miscellaneous Training/Registration	<u>\$403.44</u>	\$119,499.61

Elections

401202-20000	Supplies	\$66,364.72	
401202-31003	Professional Services	\$139.77	
401202-32000	Contracted Services	\$27,910.28	
401202-34000	Communications	\$1,370.00	
401202-38002	Occupancy	\$23,537.30	
401202-41112	Grants Reimbursement	<u>(\$29,046.13)</u>	\$90,275.94

County Network

401302-20005	Supplies	\$3,337.61	
401302-32000	Contracted Services	\$78,954.60	
401302-32042	Communications	<u>\$35.76</u>	\$82,327.97

Auditors

401303-10001	Salaries	\$56,128.05	
401303-10002	Personal Services	\$5,562.33	
401303-20002	Supplies	\$966.31	
401303-31005	Professional Services	\$1,500.00	
401303-34000	Communications	\$236.45	
401303-36000	Trans-Travel	\$4,570.53	
401303-41002	Misc - Dues	\$530.00	
401303-41000	Miscellaneous Training/Registration	<u>\$250.00</u>	\$69,743.67

SUBTOTAL GENERAL GOVERNMENT		<u><u>\$949,172.82</u></u>
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$283,031.74	
401306-10002	Personal Services	\$102,189.01	
401306-20002	Supplies	\$5,583.97	
401306-31006	Professional Services	\$750.00	
401306-32000	Contracted Services	\$17,752.68	
401306-34000	Communications	\$1,943.33	
401306-36000	Travel	\$2,802.98	
401306-40008	Insurance - Appraisal Fees	\$0.00	
401306-41000	Miscellaneous Association Dues & Registration	\$720.00	
401306-41003	Miscellaneous Tax Bills & Postage	\$79,117.85	
401306-41007	Miscellaneous Training/Registration	\$2,669.50	
401306-41123	Reimb. Tax Bills & Postage	<u>(\$41,397.73)</u>	\$455,163.33

Tax Collectors

401307-20002	Supplies	\$2,073.27	
401307-34000	Communications	\$0.00	
401307-40001	Insu-Bond Premium	\$57,886.20	
401307-42001	Miscellaneous Share Cost-Tax Collector	<u>\$0.00</u>	\$59,959.47

Tax Claim Bureau

401308-10001	Salaries	\$36,509.19	
401308-10002	Personal Services	\$11,152.34	
401308-20002	Supplies	\$302.27	
401308-31005	Professional Services	\$5,700.00	
401308-32016	Contracted Services	\$9,514.72	
401308-34000	Communications	\$46,477.41	
401308-36000	Travel	\$23.50	
401308-41002	Miscellaneous Dues & Posting Fees	<u>\$41,836.61</u>	\$151,516.04

Treasurer

401309-10001	Salaries	\$153,733.30	
401309-10002	Personal Services	\$55,692.04	
401309-20002	Supplies	\$1,670.04	
401309-31005	Professional Services	\$2,000.00	
401309-32000	Contracted Services	\$190.19	
401309-34000	Communications	\$4,352.39	
401309-36001	Travel	\$773.01	
401309-40000	Miscellaneous Association Dues & Registration	<u>\$875.00</u>	\$219,285.97

Purchasing

401402-20002	Supplies	<u>\$1,858.98</u>	\$1,858.98
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Solicitor

401501-30000	Salaries	\$30,750.00	
401501-36001	Travel	\$480.08	
401501-41007	Miscellaneous Training & Registration	<u>\$130.00</u>	\$31,360.08

SUBTOTAL GENERAL GOVERNMENT	\$1,868,316.69
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Public Defender

401502-10001	Salaries	\$195,050.69	
401502-10002	Personal Services	\$22,018.82	
401502-10015	Grants	\$29,567.68	
401502-20002	Supplies	\$2,772.37	
401502-30000	Other Services & Charges	\$0.00	
401502-31006	Professional Services	\$69,679.66	
401502-32000	Contracted Services	\$7,358.67	
401502-34000	Communications	\$1,446.85	
401502-36000	Trans-Travel	\$1,992.26	
401502-41000	Miscellaneous Association Dues & Registration	<u>\$2,899.71</u>	\$332,786.71

Recorder of Deeds

401503-10001	Salaries	\$125,242.06	
401503-10002	Personal Services	\$34,821.44	
401503-20002	Supplies	\$775.14	
401503-31000	Professional Services	\$1,000.00	
401503-32000	Contracted Services	\$8,913.68	
401503-34000	Communications	\$503.68	
401503-36000	Travel	\$1,059.12	
401503-41000	Miscellaneous Association Dues & Registration	\$1,175.00	
401-503-41008	Records Storage	<u>\$1,257.62</u>	\$174,747.74

PHEAA Summer Interns

401504-05730	PHEAA Reimbursement	-\$8,368.50	
401504-10001	Salaries	\$16,740.50	
401504-10002	Personal Services	<u>\$1,669.02</u>	\$10,041.02

Planning

401701-10001	Salaries	\$92,584.47	
401701-10002	Personal Services	\$35,058.77	
401701-20002	Supplies	\$1,727.17	
401701-34000	Communications	\$368.57	
401701-36000	Travel	\$421.56	
401701-41000	Miscellaneous Association Dues & Registration	<u>\$0.00</u>	\$130,160.54

Fiscal Office

401702-10001	Salaries	\$84,519.90	
401702-10002	Personal Services	\$36,256.74	
401702-20002	Supplies	\$1,728.74	
401702-34000	Communications	\$816.80	
401702-99109	Admin	<u>(\$1,028.67)</u>	\$122,293.51

SUBTOTAL GENERAL GOVERNMENT		<u>\$2,638,346.21</u>
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

CDBG Coordinator

401703-10001	Salaries	\$45,133.61	
401703-10002	Personal Services	\$12,042.16	
401703-20002	Supplies	\$130.89	
401703-34000	Communications	\$6,998.45	
401703-36000	Travel	\$152.68	
401703-41000	Miscellaneous Association Dues & Registration	<u>\$250.00</u>	\$64,707.79

Courthouse

401704-10001	Salaries	\$62,327.90	
401704-10002	Personal Services	\$17,360.11	
401704-20002	Supplies	\$41,893.61	
401704-32000	Contracted Services	\$3,981.56	
401704-34000	Communications	\$0.00	
401704-36000	Travel	\$1,068.17	
401704-38001	Occupation-Utilities	\$41,795.31	
401704-62007	Construction	<u>\$0.00</u>	\$168,426.66

Courthouse Annex

401705-20002	Supplies	\$74,235.75	
401705-32000	Contracted Services	\$10,851.04	
401705-38000	Occupancy	<u>\$41,495.91</u>	\$126,582.70

Central Telephone

401706-34000	Communications	<u>\$28,119.10</u>	\$28,119.10
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Postage Maintenance and Agreements

401707-20002	Supplies	\$350.22	
401707-32000	Contracted Services	\$2,859.96	
401707-34000	Communications	<u>\$1,266.46</u>	\$4,476.64

Housing/Economic Development

401708-20002	Supplies	\$96.43	
401708-34000	Communications	\$51.41	
401708-36000	Travel	\$259.27	
401708-41007	Miscellaneous Training & Registration	<u>\$250.00</u>	\$657.11

IT/GIS

401709-10001	Salaries	\$84,651.03	
401709-10002	Personal Services	\$16,690.36	
401709-20002	Supplies	\$11,906.76	
401709-32000	Contracted Services	\$10,770.79	
401709-34000	Communications	\$6.90	
401709-36000	Travel	\$827.92	
401709-41000	Miscellaneous Association Dues & Registration	<u>\$270.00</u>	\$125,123.76

TOTAL GENERAL GOVERNMENT			\$3,156,439.97
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	\$144,573.60	
418400-10002	Personal Services	\$42,064.84	
418400-20000	Supplies	\$1,275.47	
418400-30000	Other Services & Charges	\$0.00	
418400-31000	Professional Services	\$47,312.44	
418400-32000	Contracted Services	\$16,833.02	
418400-34000	Communications	\$1,608.57	
418400-36000	Transportation	\$129.78	
418400-41000	Misc. - Training - Jury Fees	<u>\$5,147.66</u>	\$258,945.38

IPP

418410-10001	Salaries	\$96,174.79	
418410-08001	PCCD Grants	(\$63,545.25)	
418410-10002	Personal Services	\$25,350.41	
418410-20002	Supplies - Office	\$88.40	
418410-31018	Professional Services	\$10,642.90	
418410-32000	Contracted Services	\$21,187.00	
418410-34002	Communications - Telephone	\$937.84	
418410-41206	Training/Meals	<u>\$119.67</u>	\$90,955.76

District Justice Martin

418601-10001	Salaries	\$52,590.06	
418601-10002	Personal Services	\$15,920.42	
418601-20002	Supplies	\$11,818.54	
418601-32000	Contracted Services	\$4,358.11	
418601-34000	Communications	\$13,267.09	
418601-38000	Occupancy	\$13,560.00	
418601-41002	Association Dues	<u>\$100.00</u>	\$111,614.22

District Justice Jacob

418602-10001	Salaries	\$84,252.17	
418602-10002	Personal Services	\$20,267.76	
418602-20002	Supplies	\$6,946.87	
418602-32000	Contracted Services	\$3,919.83	
418602-34000	Communications	\$13,076.86	
418602-36002	Transport/Travel	\$800.00	
418602-38000	Occupancy	\$19,062.00	
418602-41000	Dues/Training	\$550.00	
418602-41000	Miscellaneous-Security	<u>\$563.16</u>	\$149,438.65

Domestic Relations

418700-06320	Monies from DRS	-\$404,537.51	
418700-10001	Salaries	\$231,144.67	
418700-10002	Personal Services	\$78,653.19	
418700-36001	Transport-Travel	\$264.40	
418700-54001	County Portion Local Share	<u>\$49,412.80</u>	-\$45,062.45

2025
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Law Library

418800-20002	Supplies-Subscriptions	\$27,490.65	
418800-31000	Professional Services	\$0.00	\$27,490.65

Coroner

418930-10001	Salaries	\$46,674.24	
418930-10002	Personal Services	\$28,573.94	
418930-20002	Supplies	\$9,658.15	
418930-31000	Professional Services	\$49,956.00	
418930-34000	Communications	\$1,456.69	
418930-36000	Travel	\$6,263.97	
418930-38000	Occupancy	\$608.47	
418930-41000	Misc. Assoc. Dues & Registration	\$2,431.13	\$145,622.59

District Attorney

418940-10001	Salaries	\$408,340.81	
418940-10002	Personal Services	\$92,193.15	
418940-20002	Supplies	\$5,734.38	
418940-32000	Contracted Services	\$14,411.19	
418940-34000	Communications	\$1,833.81	
418940-36000	Travel	\$1,311.14	
418940-41000	Misc. Assoc. Dues & Registration/Witness Fees	\$5,204.32	\$529,028.80

Prothonotary

418950-10001	Salaries	\$164,530.79	
418950-10002	Personal Services	\$52,055.15	
418950-20002	Supplies	\$2,202.57	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$8,615.14	
418950-34000	Communications	\$3,673.27	
418950-36000	Travel	\$1,269.72	
418950-41000	Misc. Assoc. Dues & Registration	\$625.00	\$234,971.64

Register of Wills

418960-10001	Salaries	\$35,594.44	
418960-10002	Personal Services	\$11,427.36	
418960-20002	Supplies	\$2,579.53	
418960-31000	Professional Services	\$1,000.00	
418960-34000	Communications	\$3,707.17	
418960-36000	Travel	\$1,130.08	
418960-41000	Misc. Assoc. Dues & Registration	\$1,225.00	\$56,663.58

SUBTOTAL JUDICIAL GOVERNMENT			\$1,559,668.82
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

JUDICIAL GOVERNMENT (Continued)

Sheriff

418970-10001	Salaries	\$390,818.53	
418970-10002	Personal Services	\$134,685.56	
418970-20002	Supplies	\$14,128.17	
418970-31000	Professional Services	\$4,635.50	
418970-32005	Contracted Services	\$0.00	
418970-34000	Communications	\$5,851.02	
418970-36000	Travel-Vehicle Purchase	\$13,865.01	
418970-41000	Miscellaneous Assoc. Dues & Registration	\$1,100.00	
418970-41100	Miscellaneous Training/Security	<u>\$6,193.65</u>	\$571,277.44

Arbitrators

418980-31000	Professional Services	<u>\$1,505.00</u>	\$1,505.00
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MH/MR Referee

418990-10001	Salaries	\$0.00	
418990-10002	Personal Services	\$0.00	
418990-31000	Professional Services	<u>\$300.00</u>	\$300.00

TOTAL JUDICIAL GOVERNMENT			<u>\$2,132,751.26</u>
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY

Kitchen-Jail

423100-10001	Salaries	\$144,047.32	
423200-10000	Personal Services	\$62,725.61	
423200-41000	Supplies	<u>\$192,488.62</u>	\$399,261.55

Jail

423200-10001	Salaries	\$1,770,821.91	
423200-10000	Personal Services	\$542,692.27	
423200-20002	Supplies	\$136,501.01	
423200-32000	Contracted Services	\$173,726.19	
423200-34000	Communications	\$364.01	
423200-36000	Travel	\$2,066.93	
423200-38000	Occupancy	\$67,381.20	
423200-41000	Miscellaneous Association Dues & Registration	<u>\$7,857.10</u>	\$2,701,410.62

Juvenile Probation

423300-05421	JCJC Grant	-\$59,950.17	
423300-10001	Salaries	\$96,844.13	
423300-10002	Personal Services	\$17,701.51	
423300-20002	Supplies	\$75.24	
423300-34000	Communications-Telephone	\$1,000.32	
423300-36000	Travel	\$3,192.55	
423300-41000	Misc - Training	\$177.00	
423300-70080	Juv. Ehan & Acct V	<u>\$534.71</u>	\$59,575.29

Warden

423400-10001	Salaries	\$155,565.97	
423400-10002	Personal Services	\$71,013.87	
423400-20002	Supplies	\$577.04	
423400-34000	Communications	\$36.40	
423400-36000	Travel	\$577.57	
423400-41000	Miscellaneous Association Dues & Registration	<u>\$1,490.00</u>	\$229,260.85

Probation and Parole

423600-05442	Reimbursement	-\$51,969.53	
423600-10001	Salaries	\$374,034.25	
423600-10002	Personal Services	\$148,060.89	
423600-20002	Supplies	\$317.45	
423600-31000	Professional Service-Evaluation & Testing	\$180.00	
423600-34000	Communications	\$5,548.53	
423600-36000	Travel	\$2,481.68	
423600-40005	Insurance-Community Insurance	\$920.00	
423600-41000	Miscellaneous Association Dues & Registration	<u>\$39.75</u>	\$531,582.55

Nurses - Jail

424000-10001	Salaries	\$49,719.33	
424000-10002	Personal Services	\$15,823.38	
424000-33000	Contracted Services-Nurses	<u>\$41,305.74</u>	\$106,848.45

SUBTOTAL PUBLIC SAFETY

\$4,027,939.31

2025
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC SAFETY (Continued)

Communications

429300-10001	Salaries	\$599,966.33	
429300-10002	Personal Services	\$167,575.26	
429300-20002	Supplies	\$0.00	
429300-36000	Travel	\$0.00	
429300-38000	Occupancy	<u>\$24,262.21</u>	\$791,803.80

EMA

429400-10001	Salaries	\$119,707.96	
429400-10002	Personal Services	\$20,680.21	
429400-20002	Supplies	\$977.05	
429400-31000	Professional Services	\$0.00	
429400-32000	Contracted Services	\$11,835.00	
429400-34000	Communications	\$4,050.54	
429400-36000	Travel	\$0.00	
429400-41000	Miscellaneous Association Dues & Registration	<u>\$0.00</u>	\$157,250.76

TOTAL PUBLIC SAFETY			<u>\$4,976,993.87</u>
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PUBLIC WORKS

Recycling

432300-10001	Salaries	\$47,938.94	
432300-10002	Personal Services	\$25,296.61	
432300-34000	Communications	<u>\$0.00</u>	\$73,235.55

TOTAL PUBLIC WORKS			<u>\$73,235.55</u>
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HUMAN SERVICES

Veterans' Affairs

441000-10001	Salaries	\$70,381.45	
441000-10002	Personal Services	\$31,063.29	
441000-20002	Supplies	\$12,150.27	
441000-32000	Contracted Services	\$2,493.26	
441000-34000	Communications	\$153.28	
441000-36000	Travel	\$524.69	
441000-41000	Miscellaneous Association Dues & Registration	\$500.00	
441000-41011	Miscellaneous Veterans Burials	<u>\$4,875.00</u>	\$122,141.24

Children and Youth

442000-0634	Moneys from CYS	(\$1,048,865.57)	
442000-10001	Salaries	\$1,277,903.93	
442000-10002	Personal Services	\$206,046.21	
442000-20002	Supplies	\$0.00	
442000-34000	Communications	\$4,257.76	
442000-36007	Travel	<u>\$0.00</u>	\$439,342.33

TOTAL HUMAN SERVICES			<u>\$561,483.57</u>
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2025
COUNTY OF ELK
General Fund Expenditures
Continued

MISCELLANEOUS

Miscellaneous Expenditures

475000-32000	Contracted Services	\$0.00	
475000-41015	Transfer of County Funds	\$50.00	
475000-41203	County Retirement Contribution	\$600,000.00	
475000-41054	Visa Card Rebate	<u>(\$868.00)</u>	\$599,182.00

Appropriations--Contributions

481003-50014	NCPR&CD	\$5,051.37	
481003-50018	St. Marys Airport	\$10,000.00	
481003-54028	Clearfield-Jefferson Airport	<u>\$7,500.00</u>	\$22,551.37

Workmans Compensation

484000-41026	Workmans Comp Adjust/Audit	<u>(\$59,001.04)</u>	(\$72,949.32)
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Unemployment Compensation

485000-41028	Miscellaneous/SUI Adjustment	<u>(\$1,249.74)</u>	(\$1,688.43)
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Insurance

487000-40003	Insurance-Liability	\$195,732.85	
487000-40014	Insurance-Flex Plan Admin	\$1,515.00	
487000-40015	FSA - Beneflex	(\$1,768.44)	
487000-40029	HRA Debit	\$120,148.90	
487000-41029	Misc/Medical Adjustment	(\$42,916.43)	
487000-41030	Misc/Denta Plan Adjustment	\$97.73	
487000-41031	Misc/Vision Plan Adjustment	\$23.70	
487000-41032	Misc/3rd. Party Sick Pay/FICA	\$353.30	
487000-41036	Misc/Life Insurance Adjustment	(\$143.43)	
487000-41037	Insurance Deductible	\$0.00	
487000-41099	AFCOA - Excise Tax	<u>\$617.66</u>	\$273,660.84

Miscellaneous Expenditures

489000-06180	Host Fees	(\$198,453.98)	
489000-06185	Host Fees (Solid Waste Authority)	\$142,156.64	
489000-41050	Previous Year Expenses	(\$87,271.15)	
489000-43007	Settlement Awards	\$0.00	
489000-70022	New Hires Physical/Background	<u>\$8,565.90</u>	(\$135,002.59)

Miscellaneous Expenditures

489900-41048	Escheats	(\$50.00)	
489900-42007	Refunds	<u>(\$11,238.40)</u>	(\$11,238.40)

SUBTOTAL MISCELLANEOUS

\$674,515.47

2025
COUNTY OF ELK
General Fund Expenditures
Continued

MISCELLANEOUS (Continued)

Interfund Operating Transfers

492000-06350	Reimbursement from Supervision Fee	(\$302.66)	
492000-06380	Transfer from or to other funds	<u>\$6,790.22</u>	\$6,487.56

Refund - Prior Year Revenue

494000-41012	Reimb-Prior Year Expenditures	(\$1,869.44)	
494000-41015	Transfer of Co Funds	\$662.40	
494000-41016	Misc-Refund/Taxes	<u>\$43,167.58</u>	\$41,960.54

Tax Collectors/Assessment Board

501307-10001	Salaries	\$213,817.87	
501307-10002	Personal Services - F.I.C.A.	<u>\$16,313.38</u>	\$230,131.25

TOTAL MISCELLANEOUS	\$953,094.82
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TOTAL EXPENDITURES & OTHER FINANCING USES	\$11,853,857.80
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2025
COUNTY OF ELK
Human Services
County National Bank 2080

BALANCE, December 31, 2024

\$6,470.05

REVENUES

Commonwealth of Pa. State Treasurer - Human Services

Homeless Assistance Program (HAP) Funds \$26,503.00

Human Services Development Fund \$50,000.00

Interest \$4.01

TOTAL REVENUES

\$76,507.01

TOTAL REVENUES AND BALANCE

\$82,977.06

EXPENDITURES

HAP Funds Transfer to Federal Social Services \$26,503.00

Office of Human Services, Inc. \$50,000.00

TOTAL EXPENDITURES

\$76,503.00

BALANCE, December 31, 2025

\$6,474.06

TOTAL EXPENDITURES AND BALANCE

\$82,977.06

2025
COUNTY OF ELK
Liquid Fuel Act 44 and Act 89
Northwest Bank 9526

BALANCE, December 31, 2024 \$65,417.82

REVENUES

Comm. of Pa. State Treasurer -Transportation

Act 44 \$26,300.85

Act 89 \$12,631.81

Interest

Act 44 \$1,079.52

Act 89 \$1,267.26

TOTAL REVENUES \$41,279.44

TOTAL REVENUES AND BALANCE \$106,697.26

EXPENDITURES

Bridge Maintenance and Supplies \$4,043.19

TOTAL EXPENDITURES \$4,043.19

BALANCE, December 31, 2025 \$102,654.07

TOTAL EXPENDITURES AND BALANCE \$106,697.26

Note: As of December 31, 2025, the Liquid Fuel Act 44 Account had funds invested in a Pennsylvania Local Government Investment Trust Account worth \$520,896.53. This is not included in the Liquid Fuel Act Account's operating balance.

2025
COUNTY OF ELK
Liquid Fuel Tax Fund
First Commonwealth Bank 7676

BALANCE, December 31, 2024 \$49,595.36

REVENUES

Commonwealth of Pennsylvania -	
Public Utility Commission	\$534,987.47
Pa. Department of Transportation -	
Bureau of Municipal Services	\$79,412.41
Interest	<u>\$700.74</u>

TOTAL REVENUES \$615,100.62

TOTAL REVENUES AND BALANCE \$664,695.98

EXPENDITURES

County of Elk	
Municipality Subsidies	\$84,120.00
Transfer to Gas Well Impact Fee Fund	<u>\$534,987.47</u>

TOTAL EXPENDITURES \$619,107.47

BALANCE, December 31, 2025 \$45,588.51

TOTAL EXPENDITURES AND BALANCE \$664,695.98

2025
COUNTY OF ELK
Local Assistance and Tribal Consistency Fund
County National Bank 1782

BALANCE, December 31, 2024		\$358,532.02
REVENUES		
Interest	<u>\$358.70</u>	
TOTAL REVENUES		<u>\$358.70</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$358,890.72</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2025		<u>\$358,890.72</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$358,890.72</u>

2025
COUNTY OF ELK
National Forest Fund 2024 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2024		\$9.98
REVENUES		
Transfer from General Fund for Secure Rural School Program	<u>\$502,983.46</u>	
TOTAL REVENUES		<u>\$502,983.46</u>
TOTAL REVENUES AND BALANCE		<u>\$502,993.44</u>
EXPENDITURES		
2024 National Forest Fund (85% Allotment) School Districts and Townships	<u>\$502,983.46</u>	
TOTAL EXPENDITURES		\$502,983.46
BALANCE, December 31, 2025		<u>\$9.98</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$502,993.44</u>

2025
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2024 Allotment

Under the provisions of the Act of April 27, 1925, PL 324, the Commonwealth pays this allotment to the County of Elk to be disbursed to townships and schools where the Allegheny National Forest is situated. These funds are to be used for schools and roads.

The County must divide the allotment, 75% for schools; 25% for roads, unless the citizens of the township have voted for a 50-50 split. In Elk County, the citizens of all townships have voted for a 50-50 split of the National Forest Allotments between the schools and roads. The amount of the distribution is determined by the acreage of National Forest land in each township.

TOWNSHIP	RATIO	ANF ACREAGE
Highland	50-50	44,599.53
Jones	50-50	16,377.76
Millstone	50-50	19,905.56
Ridgway	50-50	12,981.63
Spring Creek	50-50	17,971.57
Total		<u>111,836.05</u>

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

	2024 ALLOTMENT	2024 DISBURSEMENTS	
School Districts			
Forest Area	\$44,853.55	\$44,853.55	
Johnsonburg Area	\$34,609.06	\$34,609.06	
Kane Area	\$101,626.52	\$101,626.52	
Ridgway Area	\$70,402.60	\$70,402.60	
Total School Districts	<u>\$251,491.73</u>	<u>\$251,491.73</u>	
Townships			
Highland	\$99,805.00	\$99,805.00	
Jones	\$36,430.59	\$36,430.59	
Millstone	\$44,853.55	\$44,853.55	
Ridgway	\$30,258.48	\$30,258.48	
Spring Creek	\$40,144.11	\$40,144.11	
Total Townships	<u>\$251,491.73</u>	<u>\$251,491.73</u>	
Total Allotments	<u>\$502,983.46</u>	<u>\$502,983.46</u>	Total Disbursements

2025
COUNTY OF ELK
Opioid Settlement Fund
County National Bank 7116

BALANCE, December 31, 2024

\$413,238.88

REVENUES

Court Settlements	\$11,526.31
Opioid Misuse Addiction Abatement Payments	\$157,975.19
Interest	<u>\$300.75</u>

TOTAL REVENUES

\$169,802.25

TOTAL REVENUES AND BALANCE

\$583,041.13

EXPENDITURES

Contracted Services-Inmate Housing	\$6,885.00
MH & Substance Abuse	\$19,136.93
Reimbursements	
ADAS	\$50,445.90
EMS	\$400.00
Miscellaneous	\$5,450.00
Wages	\$38,059.83
Supplies-Prescriptions	\$14,711.98
Transfer of Funds	<u>\$71,000.00</u>

TOTAL EXPENDITURES

\$206,089.64

BALANCE, December 31, 2025

\$376,951.49

TOTAL EXPENDITURES AND BALANCE

\$583,041.13

2025
COUNTY OF ELK
Payroll Deductions Report (Employees)

EMPLOYEE PAYROLL DEDUCTIONS WITHHELD

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

AFLAC	\$3,329.56
AFLAC #1	\$4,257.24
A-Life CAF	\$943.85
Allstate CAF	\$2,659.48
Dental CAF	\$18,450.00
Flex Med	\$34,557.82
Health CAF	\$238,045.28
Vision CAF	\$3,037.12
Vision CAF Buyup	<u>\$3,284.79</u>

(Portion of Gross Pay Subject to Federal Withholding) \$308,565.14

Deferred Compensation (Deferred from Federal Withholding Tax)

NACO Deferred Compensation	\$47,561.66
Retirement Compensation (Max 7%)	<u>\$498,197.18</u>

(Portion of Gross Pay Subject to Federal Withholding) \$545,758.84

Other Payroll Deductions

Additional Life	\$835.56
Child Support	\$10,938.58
Dental	\$1,455.50
Disability Insurance	\$1,146.24
Erie	\$3,692.00
Garnishment	\$5,912.68
Garnishment Fee	\$122.77
Health	\$10,292.79
Retirement Payments (over 7%)	\$271,040.44
Union Dues	\$29,275.16
Vision	\$232.96
Vision Buyup	<u>\$442.59</u>

Total Other Payroll Deductions \$335,387.27

Withholding Taxes

Federal Income Tax	\$610,237.24
Federal Insurance Contributions Act	\$462,087.36
Local State Tax	\$8,232.00
Local Income Tax	\$96,046.52
Medicare	\$108,935.16
State Unemployment Insurance	\$4,758.18
State Income Tax	<u>\$229,604.81</u>

Total Withholding Taxes \$1,519,901.27

TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD \$2,709,612.52

2025
COUNTY OF ELK
Payroll Fund
County National Bank 3561

BALANCE, December 31, 2024

\$208.12

REVENUES

Deposits from General Fund	\$7,188,838.43
Third-Party Sick Pay Adjustment for 2024	<u>\$358.08</u>

TOTAL REVENUES

\$7,189,196.51

TOTAL REVENUES AND BALANCE

\$7,189,404.63

EXPENDITURES

Direct Deposit Payroll	\$5,071,361.45
Manual Checks Payroll	\$665.63
Payroll Billing	\$18,265.80
Tax Liability	\$2,087,606.97
Third-Party Child Support	\$10,938.58
Third-Party Sick Pay Tax Adjustments	<u>\$358.08</u>

TOTAL EXPENDITURES

\$7,189,196.51

BALANCE, December 31, 2025

\$208.12

TOTAL EXPENDITURES AND BALANCE

\$7,189,404.63

2025
COUNTY OF ELK
Repository Inspection
Farmers National Bank 3673

BALANCE, December 31, 2024		\$5,835.56
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$5,835.56</u></u>
EXPENDITURES		
Inspection Fee	<u>\$400.00</u>	
TOTAL EXPENDITURES		\$400.00
BALANCE, December 31, 2025		<u>\$5,435.56</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$5,835.56</u></u>

2025
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2025 \$30,514,260

REVENUES

Member Contributions	\$739,075	
County Contributions	\$600,000	
Net Investment Income	\$3,995,093	
Interest and Dividends	\$910,302	
Net Increase/(Decrease)	-\$113,208	
		\$6,131,262

TOTAL REVENUES AND BALANCE **\$36,645,522**

EXPENDITURES

Benefit Payments, including Refunds of Members	\$1,617,548	
Administrative/Investment Expenses	\$84,069	
Other	\$963	
		\$1,702,580

TOTAL EXPENDITURES **\$1,702,580**

Net Increase \$4,428,682

Total Assets (cost value) December 31, 2025 \$34,942,942

Unrealized Appreciation/Depreciation \$0.00

Total Assets (Market Value) December 31, 2025 **\$34,942,942**

Assets	Market Value
Cash and Cash Equivalents	\$947,628
Receivables	\$186,757
Fixed Income Securities	\$12,519,969
Cash Impact of Pending Trades	\$20,898,227
Domestic Equities	\$390,361
December 31, 2025	\$34,942,942

Actuarially Determined Contribution (2025)	\$587,751
County Contribution (2025)	\$600,000

2025
COUNTY OF ELK
Transportation
County National Bank 5633

BALANCE, December 31, 2024		\$42,028.63	
REVENUES			
State Treasurer - Department of Human Services	\$815,739.37		
Interest	\$8.99		
Reversal Stop Payment Fee	<u>\$32.00</u>		
TOTAL REVENUES		<u>\$815,780.36</u>	
TOTAL REVENUES AND BALANCE			<u>\$857,808.99</u>
EXPENDITURES			
Area Transportation Authority	\$855,316.00		
Stock Garber Associates Inc.	\$218.74		
Stop Payment Fee	<u>\$32.00</u>		
TOTAL EXPENDITURES		\$855,566.74	
BALANCE, December 31, 2025		<u>\$2,242.25</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$857,808.99</u>

2025

COUNTY OF ELK

Elections Account

Categorized Revenue

Month	Candidate Filing Fee	Street List	Misc.	Copies	Total
January	\$0.00	\$40.00	\$0.00	\$0.00	\$40.00
February	\$0.00	\$70.00	\$0.00	\$0.00	\$70.00
March	\$225.00	\$20.00	\$0.00	\$0.00	\$245.00
April	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
June	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
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	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00
Totals	\$285.00	\$130.00	\$0.00	\$0.00	\$415.00

NOTE: Money for these collections only occurs in years for Municipal or County elections, essentially every other year.

2025
COUNTY OF ELK
Elections Integrity Grant DCED
2024-2025

Farmers National Bank 1157*

BALANCE, December 31, 2024		\$71,395.88
REVENUES		
DCED	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$71,395.88</u></u>
EXPENDITURES		
Printing	\$15,985.08	
Training	\$6,150.00	
Supplies/Purchase of Equipment	\$4,546.57	
Staff	\$29,046.13	
Miscellaneous	<u>\$15,568.00</u>	
TOTAL EXPENDITURES		\$71,295.78
BALANCE, June 30, 2025		<u>\$100.10</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$71,395.88</u></u>

*This Account runs from July 1, 2024 through June 30, 2025

2026
COUNTY OF ELK
Elections Integrity Grant DCED
2025-2026

Farmers National Bank 1157*

BALANCE, June 30, 2025		\$100.10
REVENUES		
DCED	<u>\$106,043.87</u>	
TOTAL REVENUES		<u>\$106,043.87</u>
TOTAL REVENUES AND BALANCE		<u><u>\$106,143.97</u></u>
EXPENDITURES		
Printing	\$4,296.14	
Training	\$0.00	
Supplies/Purchase of Equipment	\$25,813.80	
Staff	\$27,198.58	
Miscellaneous	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$57,308.52
BALANCE, December 31, 2025		<u>\$48,835.45</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$106,143.97</u></u>

*This Account runs from July 1, 2025 through June 30, 2026

2025
COUNTY OF ELK
Emergency 911 Wireless
First Commonwealth Bank 9460

BALANCE, December 31, 2024

\$1,178,694.76

REVENUES

Cameron County	\$91,006.20
Clarion County	\$0.00
Clearfield County	\$575.44
Crawford County	\$575.44
Erie County	\$575.44
McKean County	\$575.44
PEMA	\$321,575.19
Warren County	\$0.00
County Transfer of Funds	\$0.00
State Treasury	\$967,355.75
Northern Tier	\$48,035.53
Elk County	\$148.63
Miscellaneous	\$15,430.07
Interest	<u>\$15,412.72</u>

TOTAL REVENUES

\$1,461,265.85

TOTAL REVENUES AND BALANCE

\$2,639,960.61

EXPENDITURES

Repairs for Equipment	\$76,608.46
Supplies - Office	\$12,632.21
Supplies - Purch of Equipment	\$195,108.73
Supplies - Uniforms	\$2,637.96
Supplies - Cleaning	\$1,954.93
Professional Services	\$13,500.00
Miscellaneous	\$0.00
Contracted Services - Maintenance	\$19,254.05
Telephone/Internet	\$132,404.96
Postage	\$40.00
Transportation/Travel	\$1,302.13
Utilities	\$12,609.41
Training/Registration	\$36,090.70
Public Education	\$882.62
County of Elk Reimbursement	<u>\$675,320.98</u>

TOTAL EXPENDITURES

\$1,180,347.14

BALANCE, December 31, 2025

\$1,459,613.47

TOTAL EXPENDITURES AND BALANCE

\$2,639,960.61

2025
COUNTY OF ELK
Hazardous Materials Response
Northwest 8298

BALANCE, December 31, 2024 \$61,885.80

REVENUES

Industries - Response Plan	\$1,300.00
Industries - Tier II Chemicals	\$20,025.00
Merceyhurst University	\$13,469.00
Miscellaneous	\$32.53
Interest	<u>\$2,200.11</u>

TOTAL REVENUES \$37,026.64

TOTAL REVENUES AND BALANCE \$98,912.44

EXPENDITURES

Equipment Repairs	\$2,128.60
Equipment Supplies	\$24,861.30
Mobile Data Transmission	\$1,920.48
Office Supplies	\$27.97
Professional Services	\$2,500.00
Telephone Services	\$1,559.04
Training	\$93.28
Transportation Gas	<u>\$579.42</u>

TOTAL EXPENDITURES \$33,670.09

BALANCE, December 31, 2025 \$65,242.35

TOTAL EXPENDITURES AND BALANCE \$98,912.44

2025
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004

BALANCE, December 31, 2024		\$20,703.76	
REVENUES			
No Activity	<u>\$0.00</u>		
TOTAL REVENUES		<u>\$0.00</u>	
TOTAL REVENUES AND BALANCE			<u>\$20,703.76</u>
EXPENDITURES			
No Activity	<u>\$0.00</u>		
TOTAL EXPENDITURES		\$0.00	
BALANCE, December 31, 2025		<u>\$20,703.76</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$20,703.76</u>

2025
COUNTY OF ELK
Northern Tier (Regional Telecommunications Project)
Northwest Bank 5084

BALANCE, December 31, 2024		\$906,767.37	
REVENUES			
PEMA Grant	\$926,005.88		
Emergency 911 Wireless	\$7,830.09		
Interest	<u>\$10,356.12</u>		
TOTAL REVENUES		<u>\$944,192.09</u>	
TOTAL REVENUES AND BALANCE			<u>\$1,850,959.46</u>
EXPENDITURES			
Telephone/Internet	\$93,162.07		
Supplies/Purchase of Equipment	\$675,662.22		
Professional Services	\$93,001.03		
Maintenance/Repairs	<u>\$868,025.69</u>		
TOTAL EXPENDITURES		\$1,729,851.01	
BALANCE, December 31, 2025		<u>\$121,108.45</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$1,850,959.46</u>

2025
COUNTY OF ELK
Affordable Housing Fund
Northwest Bank 3487

BALANCE, December 31, 2024		\$66,624.77
REVENUES		
Elk County Recorder of Deeds -		
Affordable Housing Collections	\$23,426.00	
Interest	<u>\$2,477.08</u>	
TOTAL REVENUES		<u>\$25,903.08</u>
TOTAL REVENUES AND BALANCE		<u>\$92,527.85</u>
EXPENDITURES		
Administration Fees	<u>\$3,225.30</u>	
TOTAL EXPENDITURES		\$3,225.30
BALANCE, December 31, 2025		<u>\$89,302.55</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$92,527.85</u>

2025
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account
County National Bank Bank 4077

BALANCE, December 31, 2024 \$0.00

REVENUES

State Treasurer-Department of Community
and Economic Development \$293,781.75

TOTAL REVENUES \$293,781.75

TOTAL REVENUES AND BALANCE \$293,781.75

EXPENDITURES

2020 C \$34,947.84
2021 \$48,582.78
2022 \$127,708.22
2023 \$82,542.91
2023 C \$0.00

TOTAL EXPENDITURES \$293,781.75

BALANCE, December 31, 2024 \$0.00

TOTAL EXPENDITURES AND BALANCE \$293,781.75

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

2025 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

County National Bank 4077

2020 C Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	<u>\$34,947.84</u>
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TOTAL REVENUES	<u>\$34,947.84</u>
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EXPENDITURES

County of Elk	<u>\$34,947.84</u>
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BALANCE, December 31, 2025	\$1,356,848.16
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TOTAL EXPENDITURES	<u>\$34,947.84</u>
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The 2020 C Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$1,391,796.00. The remaining authorized 2020 C Entitlement Community Block Grant funds are \$1,356,848.16.

2025 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

\$48,582.78

TOTAL REVENUES

\$48,582.78

EXPENDITURES

County of Elk

\$48,582.78

BALANCE, December 31, 2025

\$0.00

TOTAL EXPENDITURES

\$48,582.78

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 \$0.00.

2025 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>\$144,582.14</u>
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TOTAL REVENUES	<u><u>\$144,582.14</u></u>
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EXPENDITURES

County of Elk General Fund	<u>\$127,708.22</u>
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BALANCE, December 31, 2025	\$16,873.92
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TOTAL EXPENDITURES	<u><u>\$127,708.00</u></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 \$16,873.92.

2025 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	<u>\$286,867.00</u>
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TOTAL REVENUES	<u><u>\$286,867.00</u></u>
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EXPENDITURES

County of Elk General Fund	<u>\$82,542.91</u>
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BALANCE, December 31, 2025	\$204,324.09
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TOTAL EXPENDITURES	<u><u>\$82,542.91</u></u>
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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 \$204,324.09.

2025 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)
County National Bank 4077

2023 C Entitlement Community Development Block Grant

REVENUES

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

County of Elk General Fund	<u>\$0.00</u>
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BALANCE, December 31, 2025	\$624,656.00
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TOTAL EXPENDITURES	<u><u>\$0.00</u></u>
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The 2023 C Community Block Grant had originally been funded by an authorized amount of \$624,656.00. The remaining authorized 2023 C Entitlement Community Development Block Grant funds are \$624,656.00.

2025
COUNTY OF ELK
Demolition and Rehabilitation Fund
Northwest Bank 7401*/6992**

BALANCE, December 31, 2024		\$0.00
REVENUES		
Act 48 Fees	\$2,000.00	
Interest	<u>\$15.29</u>	
TOTAL REVENUES		<u>\$2,015.29</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,015.29</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2025		<u>\$2,015.29</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,015.29</u></u>

*Account was inactive from November 14, 2024, when it was started with \$0, until it was automatically closed due to inactivity on April 30, 2025.

**Account was subsequently reopened on August 15, 2025.

2025
COUNTY OF ELK
Housing Rehabilitation
County National Bank 9623*

BALANCE, January 1, 2025

\$0.00

REVENUES

Commonwealth of Pa. State Treasurer (HUD)

Administration Allotment

\$1,425.66

Construction Allotment

\$61,620.00

Miscellaneous

\$50.00

TOTAL REVENUES

\$63,095.66

TOTAL REVENUES AND BALANCE

\$63,095.66

EXPENDITURES

Administration/Delivery Cost

\$1,425.66

Construction

\$61,620.00

Miscellaneous

\$50.00

TOTAL EXPENDITURES

\$63,095.66

BALANCE, December 31, 2025

\$0.00

TOTAL EXPENDITURES AND BALANCE

\$63,095.66

* Account Opened January 9, 2025.

2025
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank 4730

BALANCE, December 31, 2024		\$75,000.00
REVENUES		
Pa. Housing Finance Agency	\$173,516.94	
Interest	<u>\$14.98</u>	
TOTAL REVENUES		<u>\$173,531.92</u>
TOTAL REVENUES AND BALANCE		<u><u>\$248,531.92</u></u>
EXPENDITURES		
Funds Drawdown	<u>\$173,531.92</u>	
TOTAL EXPENDITURES		\$173,531.92
BALANCE, December 31, 2025		<u>\$75,000.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$248,531.92</u></u>

2025
COUNTY OF ELK
PHFA (Phare Grant) Sweep Account
Farmers National Bank 7308

BALANCE, December 31, 2024		\$457,126.56
REVENUES		
Pa. Housing Finance Agency	\$100,014.98	
Interest	<u>\$8,975.62</u>	
TOTAL REVENUES		<u>\$108,990.60</u>
TOTAL REVENUES AND BALANCE		<u><u>\$566,117.16</u></u>
EXPENDITURES		
Funds Drawdown	<u>\$72,976.94</u>	
TOTAL EXPENDITURES		
BALANCE, December 31, 2025		<u>\$493,140.22</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$566,117.16</u></u>

2025
COUNTY OF ELK
DUI/Corrections
CNB 9601

BALANCE, December 31, 2024		\$12,741.63
REVENUES		
County of Elk General Fund	\$9,962.61	
DUI/Corrections Monies Collected	<u>\$64.87</u>	
TOTAL REVENUES		<u>\$10,027.48</u>
TOTAL REVENUES AND BALANCE		<u>\$22,769.11</u>
EXPENDITURES		
Uniform Outfitters	<u>\$8,291.82</u>	
TOTAL EXPENDITURES		\$8,291.82
BALANCE, December 31, 2025		<u>\$14,477.29</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$22,769.11</u>

2025
COUNTY OF ELK
DUI/Drug and Alcohol
County National Bank 4291

BALANCE, December 31, 2024 \$59,444.92

REVENUES

DUI/Drug and Alcohol Monies Collected	\$9,962.63
Interest	\$59.51

TOTAL REVENUES \$10,022.14

TOTAL REVENUES AND BALANCE \$69,467.06

EXPENDITURES

Alcohol & Drug Abuse Services	\$5,013.59
One Step Detect Assoc.	\$666.00
Premier Biotech Inc.	\$68.00
Redwood Toxicology Laboratory	\$2,756.47
Waste Management	<u>\$935.46</u>

TOTAL EXPENDITURES \$9,439.52

BALANCE, December 31, 2025 \$60,027.54

TOTAL EXPENDITURES AND BALANCE \$69,467.06

2025
COUNTY OF ELK
Inmate Booking Fee
Northwest Bank 1504

BALANCE, December 31, 2024		\$11,814.85
REVENUES		
Inmate Booking Fees	\$6,567.89	
Interest	<u>\$400.58</u>	
TOTAL REVENUES		<u>\$6,968.47</u>
TOTAL REVENUES AND BALANCE		<u><u>\$18,783.32</u></u>
EXPENDITURES		
Misc., Equipment, Training, Postage	<u>\$4,048.54</u>	
TOTAL EXPENDITURES		\$4,048.54
BALANCE, December 31, 2025		<u>\$14,734.78</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$18,783.32</u></u>

2025
COUNTY OF ELK
Prisoners' Incentive
Northwest Bank 1459

BALANCE, December 31, 2024 \$77,420.94

REVENUES

Commissary Commission	\$12,724.77
Commissary Supplies	\$1,642.00
Miscellaneous/ Other	\$35.75
Phone Commission	\$22,378.48
Releases Less Than \$2	\$8.24
Interest	<u>\$2,384.71</u>

TOTAL REVENUES \$39,173.95

TOTAL REVENUES AND BALANCE \$116,594.89

EXPENDITURES

Commissary Supplies	\$33,298.85
Magazine and Newspaper Subscriptions	\$2,516.67
Maintenance and Supplies	\$475.00
Miscellaneous	\$617.74
Postage	\$657.00
Prison Inmate Account Payroll	\$1,072.29
Prison Inmate Phone Cards	\$900.00
Television Subscription	<u>\$3,405.46</u>

TOTAL EXPENDITURES \$42,943.01

BALANCE, December 31, 2025 \$73,651.88

TOTAL EXPENDITURES AND BALANCE \$116,594.89

2025
COUNTY OF ELK
Work Release
Northwest Bank 3636
County National Bank 6547

ACCOUNT BALANCES, December 31, 2024

County National Bank Checking Account	\$100.00
Northwest Savings Bank	<u>\$138,149.35</u>

TOTAL BALANCE	\$138,249.35
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REVENUES

Elk Work Release	\$21,218.56
Interest	<u>\$4,093.29</u>

TOTAL REVENUES	<u>\$25,311.85</u>
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TOTAL REVENUES AND BALANCE	<u><u>\$163,561.20</u></u>
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EXPENDITURES

Miscellaneous	<u>\$37,614.79</u>
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TOTAL EXPENDITURES	\$37,614.79
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ACCOUNT BALANCES

County National Bank Checking Account	\$100.00
Northwest Checking Account	<u>\$125,846.41</u>

TOTAL BALANCE, December 31, 2025	<u>\$125,946.41</u>
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TOTAL EXPENDITURES AND ACCOUNT BALANCES	<u><u>\$163,561.20</u></u>
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2025
COUNTY OF ELK
Prothonotary Automation
Northwest Bank 6984

BALANCE, December 31, 2024		\$5,993.23
REVENUES		
Civil Collections	\$3,996.74	
Criminal Collections	\$2,022.68	
Refunds	\$412.30	
Interest	<u>\$243.52</u>	
TOTAL REVENUES		<u>\$6,675.24</u>
TOTAL REVENUES AND BALANCE		<u>\$12,668.47</u>
EXPENDITURES		
Checks/ Misc. Credits	<u>\$3,934.81</u>	
TOTAL EXPENDITURES		\$3,934.81
BALANCE, December 31, 2025		<u>\$8,733.66</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$12,668.47</u>

2025
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Bank 1488

BALANCE, December 31, 2024		\$10,575.58
REVENUES		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$1,095.00</u>	
TOTAL REVENUES		<u>\$1,095.00</u>
TOTAL REVENUES AND BALANCE		<u>\$11,670.58</u>
EXPENDITURES		
Release of Escrow	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2025		<u>\$11,670.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$11,670.58</u>

2025
COUNTY OF ELK
Prothonotary Office Account
Northwest Bank 1322

BALANCE, December 31, 2024 \$6,650.33

REVENUES

Cash	\$10,972.75
Checks	\$91,035.48
IRS Direct Deposit	\$221.00
Money Orders	\$784.50
Voided & Escheated checks	<u>\$652.50</u>

TOTAL REVENUES \$103,666.23

TOTAL REVENUES AND BALANCE \$110,316.56

EXPENDITURES

Act 119 Admin Office of Pennsylvania Courts	\$360.00
Automation Funding	\$4,135.00
Miscellaneous	\$211.25
Net Collections to County of Elk	\$73,241.70
NSF/Bank Fees	\$77.50
Pennsylvania Department of Revenue	\$20,535.23
Refunds	\$2,882.40
Sheriff Services	<u>\$75.00</u>

TOTAL EXPENDITURES \$101,518.08

BALANCE, December 31, 2025 \$8,798.48

TOTAL EXPENDITURES AND BALANCE \$110,316.56

2025
COUNTY OF ELK
County Record Improvement
Northwest Bank 3180

BALANCE, December 31, 2024		\$10,376.32
REVENUES		
Collections	\$6,662.00	
Interest	<u>\$448.16</u>	
TOTAL REVENUES		<u>\$7,110.16</u>
TOTAL REVENUES AND BALANCE		<u>\$17,486.48</u>
EXPENDITURES		
Purchase of Equipment	<u>\$393.01</u>	
TOTAL EXPENDITURES		\$393.01
BALANCE, December 31, 2025		<u>\$17,093.47</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$17,486.48</u>

2025
COUNTY OF ELK
Recorder of Deeds Automation & Technology
Northwest Bank 7409*

BALANCE, December 31, 2024		\$10,859.54
REVENUES		
Collections of the Recorder of Deeds	\$9,550.50	
Interest	<u>\$1.37</u>	
TOTAL REVENUES		<u>\$9,551.87</u>
TOTAL REVENUES AND BALANCE		<u><u>\$20,411.41</u></u>
EXPENDITURES		
Office Supplies/Equipment	\$3,748.12	
Miscellaneous	<u>\$31.50</u>	
TOTAL EXPENDITURES		\$3,779.62
BALANCE, December 31, 2025		<u>\$16,631.79</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$20,411.41</u></u>
*Certificate of Deposit renewed May 2025 and November 2025		

2025
COUNTY OF ELK
Recorder of Deeds Office Account
Northwest Savings Bank 6524

BALANCE, December 31, 2024		\$101,382.23
REVENUES		
Collections	\$1,350,887.06	
Adjustments	<u>\$332.00</u>	
TOTAL REVENUES		<u>\$1,351,219.06</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,452,601.29</u></u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$1,003,646.86	
Affordable Housing	\$23,426.00	
Recorder of Deeds Record Improvement Fund	\$6,662.00	
County of Elk Affordable Housing Fund	\$9,993.00	
Recorders Automation & Technology Fund	\$9,519.00	
County of Elk	\$192,266.51	
Bank Service Charges	\$0.00	
Bureau Receipts and Service Expenses	\$114,096.84	
Judicial Computer System	\$0.00	
Adjustment	\$278.33	
Miscellaneous	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$1,359,888.54
BALANCE, December 31, 2025		<u>\$92,712.75</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,452,601.29</u></u>

2025
COUNTY OF ELK
Recorder of Deeds Record Improvement
Northwest Bank 0030*

BALANCE, December 31, 2024		\$10,392.06	
REVENUES			
Collections	\$9,993.00		
Interest	<u>\$1.52</u>		
TOTAL REVENUES		<u>\$9,994.52</u>	
TOTAL REVENUES AND BALANCE			<u>\$20,386.58</u>
EXPENDITURES			
Office Supplies/Equipment	\$1,572.06		
Miscellaneous	<u>\$0.00</u>		
TOTAL EXPENDITURES		\$1,572.06	
BALANCE, December 31, 2025		<u>\$18,814.52</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$20,386.58</u>
*Certificate of Deposit renewed May 2025 and November 2025			

2025
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Bank 0567

BALANCE, December 31, 2024 \$4,576.21

REVENUES

Collections	\$60,290.50
Commonwealth of Pa. Refunds	\$33,532.33
Credit Card	<u>\$4,316.00</u>

TOTAL REVENUES \$98,138.83

TOTAL REVENUES AND BALANCE \$102,715.04

EXPENDITURES

Adoption Council	\$375.00
Bank Adjustment	\$120.50
Check Purchase	\$219.83
Orphans' Court	\$9,953.00
Pennsylvania Department of Revenue	\$9,944.75
Register of Wills	<u>\$75,429.71</u>

TOTAL EXPENDITURES \$96,042.79

BALANCE, December 31, 2025 \$6,672.25

TOTAL EXPENDITURES AND BALANCE \$102,715.04

2025
COUNTY OF ELK
Sheriff Community Programs
Northwest Bank 1199

BALANCE, December 31, 2024		\$9,526.80
REVENUES		
Donations	<u>\$810.00</u>	
TOTAL REVENUES		<u>\$810.00</u>
TOTAL REVENUES AND BALANCE		<u>\$10,336.80</u>
EXPENDITURES		
Supplies	\$135.98	
Advertisement	<u>\$250.00</u>	
TOTAL EXPENDITURES		\$385.98
BALANCE, December 31, 2025		<u>\$9,950.82</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$10,336.80</u>

2025
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
Northwest Bank 0102

BALANCE, December 31, 2024		\$37.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,232.00</u>	
TOTAL REVENUES		<u>\$1,232.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,269.01</u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,232.00</u>	
TOTAL EXPENDITURES		\$1,232.00
BALANCE, December 31, 2025		<u>\$37.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,269.01</u>

2025
COUNTY OF ELK
Sheriff's Office Account
Northwest Bank 6778

BALANCE, December 31, 2024 \$66,130.60

REVENUES

Civil Action	\$57,382.41
License to Carry Concealed	\$28,620.00
License to Sell Firearms	\$228.00
License to Buy & Sell Precious Metals	\$150.00
Personal Property	\$31,164.64
Protection from Abuse	\$813.28
Real Estate Sales	\$111,387.70
Warrants	\$1,113.16
Interest	\$2,394.72
Subpoena	\$160.00
Writ of Transportation	\$0.00
Adustments/Transfers	\$123.99

TOTAL REVENUES \$233,537.90

TOTAL REVENUES AND BALANCE \$299,668.50

EXPENDITURES

Civil Action	\$32,633.95
License to Carry Concealed	\$26,543.00
License to Sell Precious Metals	\$150.00
License to Sell Firearms	\$171.00
Personal Property	\$29,305.23
Protection from Abuse (PFA)	\$429.50
Real Estate Sale	\$102,617.98
Warrants	\$9.00
Mileage	\$10,004.78
Postage	\$1,880.25
Subpoena	\$206.57
Miscellaneous	\$146.00
Interdepartmental Transfers	\$23,240.69
Interest	\$2,425.93
Adjustments	\$15.00

TOTAL EXPENDITURES \$229,778.88

BALANCE, December 31, 2025 \$69,889.62

TOTAL EXPENDITURES AND BALANCE \$299,668.50

2024
COUNTY OF ELK
Sheriff's Special Resource Account
Northwest Bank 7252

BALANCE, December 31, 2023		\$3,095.83
REVENUES		
Revenue	\$1,063.17	
TOTAL REVENUES	<u>\$1,063.17</u>	
TOTAL REVENUES AND BALANCE		<u>\$4,159.00</u>
EXPENDITURES		
Supplies	<u>\$433.85</u>	
TOTAL EXPENDITURES		\$433.85
BALANCE, December 31, 2024	<u>\$3,725.15</u>	
TOTAL EXPENDITURES AND BALANCE		<u>\$4,159.00</u>

2025
COUNTY OF ELK
Deputy Sheriff Training Account (DSTA)
Northwest Bank 1447

BALANCE, December 31, 2024		\$565.83
REVENUES		
Deposits from Sheriff's Office Account	\$17,426.00	
Interest	<u>\$47.75</u>	
TOTAL REVENUES		<u>\$17,473.75</u>
TOTAL REVENUES AND BALANCE		<u><u>\$18,039.58</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$17,426.00</u>	
TOTAL EXPENDITURES		\$17,426.00
BALANCE, December 31, 2025		<u>\$613.58</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$18,039.58</u></u>

2025
COUNTY OF ELK
Sheriff's Surcharge Account (PFA)
Northwest Bank 1132

BALANCE, December 31, 2024		\$1,925.10	
REVENUES			
Revenue	\$50.00		
Interest	<u>\$59.57</u>		
TOTAL REVENUES		<u>\$109.57</u>	
TOTAL REVENUES AND BALANCE			<u>\$2,034.67</u>
EXPENDITURES			
Supplies	<u>\$165.34</u>		
TOTAL EXPENDITURES		\$165.34	
BALANCE, December 31, 2025		<u>\$1,869.33</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$2,034.67</u>

2025
COUNTY OF ELK
Tax Claim Bureau Fund
Delinquent Taxes
Northwest Bank 6502

BALANCE, December 31, 2024 \$920,027.60

REVENUES

Taxes Collected	\$2,686,068.40
Adjustments/Interest	<u>\$43,174.08</u>

TOTAL REVENUES \$2,729,242.48

TOTAL REVENUES AND BALANCE \$3,649,270.08

EXPENDITURES

Delinquent Taxes and Costs	
County of Elk - General Fund	\$849,050.72
Debt Fund	\$0.00
Municipalities	\$433,688.83
School Districts	\$1,300,817.58
NSF's/Voids & Adjustments	\$33,356.49
Miscellaneous	<u>\$1,918.25</u>

TOTAL EXPENDITURES \$2,618,831.87

BALANCE, December 31, 2025 \$1,030,438.21

TOTAL EXPENDITURES AND BALANCE \$3,649,270.08

2025
COUNTY OF ELK
Tax Claim Bureau Fund
Miscellaneous
Northwest Bank 6510

BALANCE, December 31, 2024

\$125,358.02

REVENUES

Deed Prep Fee	\$260.00
Delinquent Real Estate	\$2,510.00
Miscellaneous	\$505.00
Upset Sale	\$5,320.32
Judicial Sale	\$10.00
Lien Certification	\$486.00
Property Sale	\$72,300.77
Inspection Fee	\$0.00
Adjustments/Interest	<u>\$2,864.95</u>

TOTAL REVENUES

\$84,257.04

TOTAL REVENUES AND BALANCE

\$209,615.06

EXPENDITURES

Delinquent Taxes and Costs	
Adjustments	\$13.00
Upset Sale	\$43,275.78
Prothonotary	\$128.00
Register & Recorder	\$20,163.59
Miscellaneous	\$12,433.81
Tax Claim	<u>\$10,354.01</u>

TOTAL EXPENDITURES

\$86,368.19

BALANCE, December 31, 2025

\$123,246.87

TOTAL EXPENDITURES AND BALANCE

\$209,615.06

2024
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2024

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2025	\$254,753.77	\$12,408.77	\$852.00
	Gaborek, Darlene	2024	\$183,162.93	\$8,921.80	\$616.60
CITY OF ST. MARYS	Bloam, Charles	2025	\$3,294,654.06	\$169,101.42	\$29,990.90
	Bloam, Charles	2024	\$3,275,970.75	\$159,552.90	\$39,666.20
FOX TOWNSHIP	Pritt, Jill	2025	\$1,003,673.46	\$48,883.39	\$10,936.00
	Pritt, Jill	2024	\$695,648.11	\$33,881.24	\$6,367.90
HIGHLAND TOWNSHIP	Raught, Debra	2025	\$119,749.17	\$5,832.91	\$912.60
	Raught, Debra	2024	\$118,723.35	\$5,783.00	\$853.40
HORTON TOWNSHIP	Thom, Susan	2025	\$302,434.65	\$14,730.28	\$4,372.00
	Thom, Susan	2024	\$295,300.27	\$14,382.95	\$3,260.00
JAY TOWNSHIP	Allegretto, James	2025	\$425,426.51	\$20,721.10	\$3,845.50
	Allegretto, James	2024	\$417,644.69	\$20,342.17	\$4,088.70
JOHNSONBURG BOROUGH	Destephano, Trina	2025	\$401,622.72	\$19,561.21	\$4,914.90
	Destephano, Trina	2024	\$401,097.63	\$19,535.55	\$5,045.50
JONES TOWNSHIP	Haight, Joseph	2025	\$458,557.50	\$22,334.33	\$5,322.30
	Haight, Joseph	2024	\$455,190.07	\$22,170.26	\$5,160.70
MILLSTONE TOWNSHIP	Eisenman, Grace	2025	\$78,597.04	\$387.20	\$3,828.22
	Eisenman, Grace	2024	\$72,971.03	\$371.01	\$3,530.20
RIDGWAY BOROUGH	Roselli, Kristen	2025	\$696,109.58	\$33,903.83	\$7,976.00
	Roselli, Kristen	2024	\$680,974.35	\$33,166.49	\$8,616.60
RIDGWAY TOWNSHIP	Clark, Gale	2025	\$701,486.58	\$34,165.31	\$7,024.90
	Clark, Gale	2024	\$706,687.32	\$34,418.58	\$7,389.60
SPRING CREEK TOWNSHIP	Olson, Curtis	2025	\$108,669.29	\$5,293.36	\$590.40
	Olson, Curtis	2024	\$102,158.20	\$4,976.22	\$583.70
TOTAL TAXES COLLECTED			\$15,251,263.03	\$744,825.28	\$165,744.82

2025
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	2025	\$11,829.78	\$120.00
CITY OF SAINT MARYS	Bloam, Charles	2025	\$133,775.56	\$2,905.00
FOX TOWNSHIP	Pritt, Jill	2025	\$52,388.50	\$1,875.00
HIGHLAND TOWNSHIP	Raught, Debra	2025	\$19,262.33	\$195.00
HORTON TOWNSHIP	Thom, Susan	2025	\$18,788.21	\$810.00
JAY TOWNSHIP	Allegretto, James	2025	\$36,277.20	\$1,010.00
JOHNSONBURG BOROUGH	Destephano, Trina	2025	\$52,031.34	\$3,635.00
JONES TOWNSHIP	Haight, Joseph	2025	\$32,135.35	\$1,005.00
MILLSTONE TOWNSHIP	Eisenman, Grace	2025	\$3,036.48	\$20.00
RIDGWAY BOROUGH	Roselli, Kristen	2025	\$58,949.42	\$2,360.00
RIDGWAY TOWNSHIP	Clark, Gale	2025	\$44,505.45	\$1,025.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2025	\$3,898.39	\$100.00
TOTAL TAXES OUTSTANDING			\$466,878.01	\$15,060.00

2025
COUNTY OF ELK
Tax Collectors' Summary

Taxes Collected

Real Estate

Current	\$7,845,734.33	
Tax Claim Bureau	<u>\$830,407.00</u>	
		<u>\$8,676,141.33</u>

Debt

Current	<u>\$390,764.13</u>	
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TOTAL DEBT COLLECTED		<u>\$390,764.13</u>
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Per Capita

Current	<u>\$77,124.70</u>	
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TOTAL PER CAPITA COLLECTED		<u>\$77,124.70</u>
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TOTAL TAXES COLLECTED IN 2025		<u>\$9,144,030.16</u>
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Taxes Outstanding

Real Estate	\$466,878.01	
Per Capita	<u>\$15,060.00</u>	

TOTAL TAXES OUTSTANDING AT END OF 2025		<u>\$481,938.01</u>
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2025
COUNTY OF ELK
Treasurer Agent for Licenses
County National Bank 3867

BALANCE, December 31, 2024 \$9,549.86

REVENUES

Bingo Licenses	\$2,405.00
Dog Licenses	\$38,963.64
Fishing License Sales	\$9,947.44
Hunting License Sales	\$31,845.36
Miscellaneous	\$45.60
Small Games of Chance Licenses	\$15,690.00
Sporting Pistol Permits	\$62.00
Voids	<u>\$758.00</u>

TOTAL REVENUES \$99,717.04

TOTAL REVENUES AND BALANCE \$109,266.90

EXPENDITURES

Bank Fees	\$32.00
PAID TO COMMONWEALTH OF PENNSYLVANIA:	
Department of Agriculture	\$30,732.00
Fishing License Sweep	\$9,560.88
Hunting License Sweep	\$28,980.81
Miscellaneous	\$803.40
PAID TO ELK COUNTY:	
Licenses:	
3-Day Bingo	\$105.00
Bingo	\$2,100.00
Dog	\$5,691.60
Fishing	\$405.00
Hunting	\$2,668.00
Small Games of Chance	
Monthly	\$575.00
Regular	\$15,375.00
Special	\$275.00
Permits:	
Sporting Pistol Permits	<u>\$57.00</u>

TOTAL EXPENDITURES \$97,360.69

BALANCE, December 31, 2025 \$11,906.21

TOTAL EXPENDITURES AND BALANCE \$109,266.90

2025
COUNTY OF ELK
Treasurer Hotel Taxes
Northwest Bank 3644

BALANCE, December 31, 2024 \$9,559.26

REVENUES

2023 1st Quarter	\$451.14
2023 2nd Quarter	\$1,309.25
2023 4th Quarter	\$11.00
2024 4th Quarter	\$81,363.21
2025 1st Quarter	\$53,948.05
2025 2nd Quarter	\$82,550.64
2025 3rd Quarter	\$127,009.87
2025 4th Quarter	\$8,003.23
1.5% Late Interest Fees	\$684.69
Late Fees	\$1,300.00
Interest	<u>\$1,552.96</u>

TOTAL REVENUES \$358,184.04

TOTAL REVENUES AND BALANCE \$367,743.30

EXPENDITURES

County of Elk - Administration Fees	\$13,618.82
Great Outdoors Visitors Bureau	\$341,881.59
Interest Transfer to General Fund	\$1,038.85
Penalty/Late Fees	\$2,118.27
Remote Deposit Bank Fee	<u>\$720.00</u>

TOTAL EXPENDITURES \$359,377.53

BALANCE, December 31, 2025 \$8,365.77

TOTAL EXPENDITURES AND BALANCE \$367,743.30

2025
COUNTY OF ELK
District Court 59-3-03
District Justice Mark S. Jacob
Erie Bank (County National Bank) 3741

BALANCE, December 31, 2024 \$16,549.28

REVENUES

Collections	\$483,993.47
Escheated	\$159.95
Voided Checks	<u>\$117.54</u>

TOTAL REVENUES \$484,270.96

TOTAL REVENUES AND BALANCE \$500,820.24

EXPENDITURES

Bank Adjustment	\$350.00
County of Elk	\$49,679.34
Municipalities	\$39,379.99
Pa. Department of Revenue	\$276,315.61
Refunds	\$100,502.00
Restitution	\$729.46
School Districts	\$5,490.97
Server Fees	<u>\$2,940.00</u>

TOTAL EXPENDITURES \$475,387.37

BALANCE, December 31, 2025 \$25,432.87

TOTAL EXPENDITURES AND BALANCE \$500,820.24

2025
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
Northwest Bank 9543

BALANCE, December 31, 2024		\$12,546.89
REVENUES		
Collections	\$494,275.96	
Interest	<u>\$562.89</u>	
TOTAL REVENUES		<u>\$494,838.85</u>
TOTAL REVENUES AND BALANCE		<u><u>\$507,385.74</u></u>
EXPENDITURES		
Pennsylvania Department of Revenue	\$351,120.93	
County of Elk	\$61,782.86	
Municipalities	\$35,608.44	
School Districts	\$1,780.99	
Restitution	\$984.35	
Refunds	\$7,199.51	
Server Cost	\$8,975.84	
Clerk	\$5,907.75	
Appeals	\$173.75	
Miscellaneous	\$16,527.34	
IOLTA	<u>\$551.71</u>	
TOTAL EXPENDITURES		\$490,613.47
BALANCE, December 31, 2025		<u>\$16,772.27</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$507,385.74</u></u>

2025
COUNTY OF ELK
Domestic Relations Incentive
County National Bank 7124

BALANCE, December 31, 2024 \$613,727.69

REVENUES

Comm. of Pa. State Treasurer - Human Services	
Bonus Incentives	\$11,342.94
Performance Incentives	\$51,815.34
Title XIX Medical Incentives	\$354.00
Interest	<u>\$633.60</u>

TOTAL REVENUES \$64,145.88

TOTAL REVENUES AND BALANCE \$677,873.57

EXPENDITURES

Bank Fees	\$36.00
Salary and Overhead Offset Expenses	\$45,500.00
Staff Development	<u>\$6,855.49</u>

TOTAL EXPENDITURES \$52,391.49

BALANCE, December 31, 2025 \$625,482.08

TOTAL EXPENDITURES AND BALANCE \$677,873.57

2025
COUNTY OF ELK
Domestic Relations IV-D
County National Bank 7236

BALANCE, December 31, 2024 \$558,459.31

REVENUES

Comm. of Pa. State Treasurer - Human Services	
Title IV-D Combined Reimbursements	\$347,007.00
County of Cameron Local Share	\$8,804.60
County of Elk Local Share	\$49,911.00
Fees	
Costs and Filing	\$33.08
Genetic Tests	\$239.67
Judicial Computer Project	\$30.00
Redemption of Certificate of Deposit	\$67,502.32
Salary and Overhead Offsets	\$42,000.00
Voids	\$259.86
Interest	<u>\$577.26</u>

TOTAL REVENUES \$516,364.79

TOTAL REVENUES AND BALANCE \$1,074,824.10

EXPENDITURES

Bank Fees	\$3.00
Genetic Test Fees	\$132.00
Indirect Costs	
Cameron County	\$44,358.99
Elk County	\$40,923.45
Misellaneous	\$3,453.40
Telephone	
Cell	\$266.00
Office	\$2,142.65
Office Supplies	\$6,951.00
OVERHEAD - OFFICE	
Cameron County Postage	\$1,178.65
Elk County Postage and Freight	\$8,277.91
Furniture, Fixtures, Expendables	\$2,791.27
Office Equipment Maintenance & Repairs	\$346.77
OVERHEAD - BUILDING	
Building Insurance	\$6,100.79
Repair, Maintenance, and Custodial	\$7,255.44
Repair & Maintenance - Other	\$1,777.65
Storage Rental	\$1,758.24
Utilities	\$3,380.90
Professional Services	\$12,512.50
Salaries and Wages	\$241,448.21
Salaries and Overhead Offset	\$37,500.00
Salary Fringe Benefits	\$95,883.58
Sheriff Costs	\$1,121.70
Staff Development	\$12,349.00
Staff Travel	<u>\$4,038.35</u>

TOTAL EXPENDITURES \$535,951.45

BALANCE, December 31, 2025 \$538,872.65

TOTAL EXPENDITURES AND BALANCE \$1,074,824.10

2025
COUNTY OF ELK
Domestic Relations Child Support
County National Bank 9419

BALANCE, December 31, 2024 \$838.84

REVENUES

Child Support	\$80,249.00
PNC Certificate of Deposit Redemption	\$67,502.32
Escrow for Child Support	\$6,290.75
Transfer from DRS IV-D Account	<u>\$2,500.00</u>

TOTAL REVENUES \$156,542.07

TOTAL REVENUES AND BALANCE \$157,380.91

EXPENDITURES

Bank Fees	\$36.00
Escrow Child Support Payments	\$4,712.40
Pa. SCDU	\$80,499.00
Transfer C.D. Proceeds to DRS IV-D Account	\$67,502.32
Treasury Department Reimbursement	<u>\$192.60</u>

TOTAL EXPENDITURES \$152,942.32

BALANCE, December 31, 2025 \$4,438.59

TOTAL EXPENDITURES AND BALANCE \$157,380.91

2025
COUNTY OF ELK
Probation Booking Fee
Northwest Bank 0810

BALANCE, December 31, 2024		\$3,382.52
REVENUES		
Booking Fees	<u>\$21,379.66</u>	
TOTAL REVENUES		<u>\$21,379.66</u>
TOTAL REVENUES AND BALANCE		<u><u>\$24,762.18</u></u>
EXPENDITURES		
City of St Marys	\$20,756.46	
County of Elk	<u>\$1,092.44</u>	
TOTAL EXPENDITURES		\$21,848.90
BALANCE, December 31, 2025		<u>\$2,913.28</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$24,762.18</u></u>

2025
COUNTY OF ELK
Electronic Monitoring
County National Bank 0747

BALANCE, December 31, 2024		\$2,295.18	
REVENUES			
Elk County Probation Monitoring Fees	<u>\$6,725.73</u>		
TOTAL REVENUES		<u>\$6,725.73</u>	
TOTAL REVENUES AND BALANCE			<u>\$9,020.91</u>
EXPENDITURES			
Bank Fees	\$159.06		
Costs and Monitoring Fees	<u>\$7,992.50</u>		
TOTAL EXPENDITURES		\$8,151.56	
BALANCE, December 31, 2025		<u>\$869.35</u>	
TOTAL EXPENDITURES AND BALANCE			<u>\$9,020.91</u>

2025
COUNTY OF ELK
Juvenile Probation
County National Bank 1344

BALANCE, December 31, 2024		\$3,162.91
REVENUES		
No Activity	<u>\$37.62</u>	
TOTAL REVENUES		<u>\$37.62</u>
TOTAL REVENUES AND BALANCE		<u><u>\$3,200.53</u></u>
EXPENDITURES		
Expenses	<u>\$73.62</u>	
TOTAL EXPENDITURES		\$73.62
BALANCE, December 31, 2025	<u>\$3,126.91</u>	
TOTAL EXPENDITURES AND BALANCE		<u><u>\$3,200.53</u></u>

2025
COUNTY OF ELK
Juvenile Restitution
County National Bank 9824

BALANCE, December 31, 2024		\$13,612.59
REVENUES		
Collections from Clients	<u>\$1,940.87</u>	
TOTAL REVENUES		<u>\$1,940.87</u>
TOTAL REVENUES AND BALANCE		<u>\$15,553.46</u>
EXPENDITURES		
Bank Fees	\$73.62	
Restitution Payments	<u>\$1,644.46</u>	
TOTAL EXPENDITURES		\$1,718.08
BALANCE, December 31, 2025		<u>\$13,835.38</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$15,553.46</u>

2025
COUNTY OF ELK
Probation and Parole Office Account
County National Bank 9816

BALANCE, December 31, 2024		\$152,022.79
REVENUES		
Voids	\$6,414.85	
Yearly Receipts from Clients	<u>\$773,308.86</u>	
TOTAL REVENUES		<u>\$779,723.71</u>
TOTAL REVENUES AND BALANCE		<u>\$931,746.50</u>
EXPENDITURES		
Act 198 Substance Abuse	\$11,050.97	
Bank Fees	\$36.00	
DUI	\$64.87	
Elk County Booking Center Fee Fund	\$21,379.66	
Elk County Electronic Monitoring	\$4,009.42	
Elk County General Fund	\$171,506.12	
Elk County Prothonotary	\$9,835.39	
Elk County Prothonotary Automation	\$1,884.42	
Elk County Sheriff	\$590.59	
Elk County Treasurer Act 35 Supervision Fees	\$138,640.39	
Juvenile Restitution Fund	\$1,903.25	
Miscellaneous Fines and Municipal Fees	\$19,952.83	
NSF/ Debit Adjustments	\$2,070.23	
Pa Dept.of Revenue & Pa.State Costs, Fines & Judgments	\$140,897.84	
PSP Commonwealth of Pa.	\$19,743.03	
Refunds	\$85,834.16	
Restitution	<u>\$99,061.74</u>	
TOTAL EXPENDITURES		\$728,460.91
BALANCE, December 31, 2025		<u>\$203,285.59</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$931,746.50</u>

2025
COUNTY OF ELK
Probation Substance Abuse Education
County National Bank 0242

BALANCE, December 31, 2024		\$168,513.72
REVENUES		
Elk County Probation Department		
Collection of Fees - Act 198	<u>\$11,297.46</u>	
TOTAL REVENUES		<u>\$11,297.46</u>
TOTAL REVENUES AND BALANCE		<u>\$179,811.18</u>
EXPENDITURES		
CRN Evaluations	\$950.00	
General Fund		
Transfer for Payroll	\$11,712.96	
Supplies	<u>\$2,459.79</u>	
TOTAL EXPENDITURES		\$15,122.75
BALANCE, December 31, 2025		<u>\$164,688.43</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$179,811.18</u>

2025
COUNTY OF ELK
Probation Supervision Fee
Northwest Bank 4081

BALANCE, December 31, 2024 \$249,803.08

REVENUES

Act 35 Fees	\$138,640.39
Refunds	\$74.10
Interest	<u>\$7,745.80</u>

TOTAL REVENUES \$146,460.29

TOTAL REVENUES AND BALANCE \$396,263.37

EXPENDITURES

Bank Fees	\$111.60
Law Enforcement Equipment and Supplies	\$6,886.56
Miscellaneous	\$175.00
Monthly Lease and Equipment	\$17,926.03
Monthly Subscriptions/Yearly Dues	\$1,550.00
Office Medical Supplies	\$1,296.06
Office Supplies and Equipment	\$7,228.49
Professional Services	\$93,395.51
Training/Meal Reimbursements	\$2,940.60
Vehicles	<u>\$3,617.09</u>

TOTAL EXPENDITURES \$135,126.94

BALANCE, December 31, 2025 \$261,136.43

TOTAL EXPENDITURES AND BALANCE \$396,263.37

2025
COUNTY OF ELK
AUDITORS' COMMENTS & FINDINGS

Account changes for the year 2025:

January 9, 2025	Housing Rehabilitation Opened
April 7, 2025	RACP Opened
April 30, 2025	Elk County Demolition & Rehabilitation Program Closed
August 15, 2025	Elk County Demolition & Rehabilitation Program Reopened

Miscellaneous Account Notes for the year 2025:

October 4, 2023	Elk County Facility Dog opened having not been previously audited
March 19, 2026	Elk County Facility Dog Closed

Any findings, questions, or suggestions we had were verbally communicated directly to that department or through a personal meeting. As we always like to stress, please remember to account for all documents and receipts as required in your recordkeeping. Caution should be taken when using funds from accounts with special rules and regulations that are tied to the funds.

We have had an overall good response to our requests for additional information and documentation and in some instances suggestions to make changes to enhance recordkeeping practices.

As a side note, the Treasurer's Office has been a great example of cooperation and collaboration, noting there still remains the always challenging task of keeping the hotel tax revenues in check. As with every county, the expansion of overnight rental accommodations is happening quickly; i.e., VRBO, Air BNBs, and the like. It is always an area that needs much attention and enforcement and Elk County is doing their best to keep on top of it.

In this new environment of digital changes, we continue to embrace the digital world and steadily move forward along that path. It is our continued goal to continue to work as a team with all departments as we look forward to the 2026 Audit.

Auditing, along with verifying financial records and ensuring accuracy, is not to find fault but to help change work attitude and to improve organizational performance.

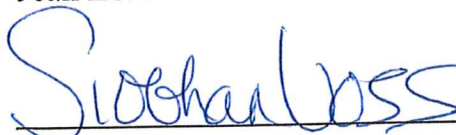
THE BOARD OF ELK COUNTY AUDITORS



Sandra A. Caltagarone



Jean Zore



Siobhan Voss

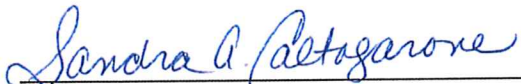
COMMONWEALTH OF PENNSYLVANIA

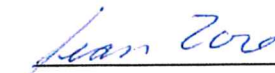
COUNTY OF ELK

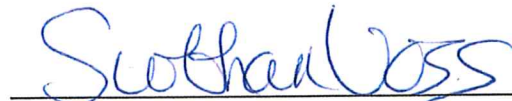
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Monday of January, this being the fifth day of January A.D., 2026, 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, 2025.

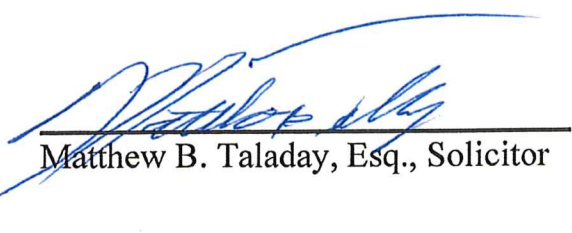
In testimony whereof, we have hereunto set our hands this 29th day of May 2026.

THE BOARD OF ELK COUNTY AUDITORS


Sandra A. Caltagarone


Jean Zore


Siobhan Voss


Matthew B. Taladay, Esq., Solicitor