

2021 COUNTY OF BEAVER, PENNSYLVANIA

---

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

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*FOR THE FISCAL YEAR ENDED*  
**DECEMBER 31, 2021**



*PREPARED BY MARIA LONGO, CONTROLLER*

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# COUNTY OF BEAVER, PENNSYLVANIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

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# **INTRODUCTORY SECTION**

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MARIA LONGO  
CONTROLLER



BENJAMIN  
ZORICH  
DEPUTY CONTROLLER

DAVID  
NEELY  
SOLICITOR

BEAVER COUNTY COURTHOUSE  
THIRD STREET – BEAVER, PENNSYLVANIA  
15009-2196  
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June 28, 2022

## **TO THE CITIZENS OF BEAVER COUNTY**

I am pleased to present the 2021 Annual Comprehensive Financial Report (“ACFR”) for Beaver County, Pennsylvania (“the County”). Let me first start with a special acknowledgement. I wish to express great appreciation and gratitude towards my staff and the staff at The Binkley Kanavy Group, LLC for their continued dedication in the preparation of this report. It is only through their efforts that I am proud to be able to deliver to you the 2021 Beaver County Annual Comprehensive Financial Report.

The ACFR consists of management’s representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements and in conformity with generally accepted accounting principles (“GAAP”). As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County’s 2021 ACFR contains the government-wide financial statements and fund financial statements of the County as well as the financial data of the Beaver County Transit Authority and the Community College of Beaver County, the “discretely presented component units” (as defined by GAAP) that are a part of the County’s reporting entity. The report is designed to provide information to various types of users, most importantly the residents of Beaver County, but also taxpayers, investors, creditors, governmental officials, and the general public. Its intent is to describe the County’s financial position and the financial results of its operations as of and for the year ended December 31, 2021.

The County's financial statements have been audited by the certified public accounting firm The Binkley Kanavy Group, LLC. The auditors have issued an unmodified opinion on the County's financial statements for the year ended December 31, 2021. The discretely presented component units have been audited by other auditors and the results of those audited financial statements are incorporated in summarized form in this report. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures presented in the financial statements, assessing the accounting principles used and significant estimates made by management, evaluating the overall financial statement estimates made by management, and evaluating the overall financial statement presentation.

The independent audit of the financial statements of the County is part of a broader, federally mandated "Single Audit" designed to meet the distinct needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and the legal requirements involving the administration of federal awards. These reports will be available in the County's separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management Discussion and Analysis ("MD&A"). This letter of transmittal is to complement the MD&A, and it should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF BEAVER COUNTY**

The County was formulated on March 12, 1800, from parts of Washington and Allegheny Counties. It is 444 square miles in size and chartered as a fourth class county under the County Code as passed by the General Assembly of the Commonwealth of Pennsylvania. The current population of the County is approximately 167,000. Beaver County is comprised of twenty-nine boroughs, five first class townships, seventeen second class townships, and two third class cities. Rich in natural resources, its location along the Ohio and Beaver Rivers gave Beaver County the ability to develop economically as one of the major industrial sites worldwide with steel being its major product. Beaver County rapidly developed as one of the major headquarters for manufacturing in the United States. After the decline of the steel industry in the early 1980's, the County redirected its efforts to develop its riverfronts for recreational, as well as industrial and commercial uses. Its close proximity to the Pittsburgh International Airport enables the County to market itself as a center for manufacturing and service industries. Beaver County also has educational outlets for residents with the Community College of Beaver County, Geneva College, and Penn State University, Beaver Campus. The County has medical facilities available to its residents through Heritage Valley Health System, Med Express Urgent Care, the newly added UPMC Hillman Cancer Center and Allegheny Health Network.

Beaver County's government structure consists of a three-member Board of Commissioners that performs all legislative and executive functions. The Treasurer is elected to collect taxes and invest County funds. The Court of Common Pleas is the judicial arm of County government. There are seven judges that preside over the Court of Common Pleas. Other court

## **PROFILE OF BEAVER COUNTY (Continued)**

related Row Officers are the District Attorney, Clerk of Courts, Coroner, Prothonotary, Sheriff, Register of Wills / Clerk of the Orphans Court, Recorder of Deeds, District Justices, and Controller.

All elected officials serve four-year terms with the exception of the Judges who are elected to ten-year terms and are subject to a retention vote upon nearing expiration of their term.

The County provides a full range of services to its citizens, ranging from health care to law enforcement and from the construction and maintenance of infrastructure to recreational activities and cultural events. The County also provides funding and aid to the Beaver County Transit Authority and the Community College of Beaver County, legally separate entities which have been included as an integral part of the County's financial statements. Additional information on these entities can be found in Note A of the financial statements.

Under the provisions of the Fourth Class County Code, the Controller is responsible for prescribing the method of financial reporting, auditing, and for payment of the County's financial obligations. The Controller is the supervisor of the budget and a member of the Prison Board, the Salary Board and the Retirement Board. As supervisor of the County's budget, the Controller is responsible for monitoring the departmental line items on a daily basis as well as preparing a preliminary budget for the Board of Commissioners' approval. The budget process begins during the summer with each department receiving a budget request form to formally request operating allocations for the following fiscal year. Each department is required to submit the completed budget forms in order for the Controller to prepare a preliminary budget for presentation. The Board of Commissioners through the financial administrator reviews this preliminary budget with each elected official and department manager. Once a final budget is prepared, it is publicly displayed for twenty days prior to final adoption by the Board of Commissioners. The date for final action on the budget's adoption must be made a matter of public notice for at least ten days prior to the Commissioners' approval at a public meeting.

## **FINANCIAL PROFILE – COUNTY GOVERNMENT**

Over the last two years, the Controller's and Treasurer's Offices have worked together to improve money management procedures. These improvements have increased the efficiencies between the offices and maximized the income for the County. The Controller's Office has also worked with other departments to improve processes and storage usage to minimize costs and recover county funds. Overall, these improvements have saved the County over \$200,000.

Over the past six years, the County has managed to accumulate an unassigned General Fund Balance of approximately \$14.2 million. This will allow the County to have an operating reserve and provide additional funding to establish a long-term capital improvement plan. The County's outstanding debt issuances have been decreased by roughly \$8.8 million in 2021. A chart at the end of this transmittal letter summarizes General Fund Expenditures by Office for the years ended December 31, 2021 and 2020.

## FINANCIAL PROFILE – COUNTY GOVERNMENT (Continued)

For 2021 County collection of tax revenues was roughly \$59 million, which is an increase of approximately \$2 million from 2020. The County Commissioners did not raise the County property tax millage rate. Also, during 2021, the assessed value of taxable real property increased by roughly \$7.3 million to \$2.244 billion, according to assessment records. The County's estimated total real estate market value exceeds \$13.6 billion.

In 2021, Beaver County received almost \$46 million from the Coronavirus State and Local Fiscal Recovery Fund which was established by the US Department of Treasury under the American Rescue Plan Act of 2021. The County will receive another \$46 million as a second payment for our total allocation of almost \$92 million. This funding is intended to provide support to governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents and business. Payments must be used for eligible costs incurred during the period March 3, 2021 through December 31, 2024 and expended by December 31, 2026.

For the first \$46 million distribution, the Commissioners have established the following preliminary allocations. Please note, these allocations will be revised over time as the county needs are evaluated.

- |                            |               |
|----------------------------|---------------|
| • Public Health            | \$ 5,000,000  |
| • Negative Economic Impact | \$ 8,000,000  |
| • Infrastructure           | \$ 30,000,000 |
| • Revenue Replacement      | \$ 3,000,000  |

Other funds of the County fared well, not only financially, but also in their efforts to serve the citizens. Changes by both federal and Pennsylvania's authorities to funding have affected the financial aspects of some of the County's special revenue funds particularly in the area of human services. However, operations were adjusted without affecting the services provided to clients. We can proudly state that no child, no elderly person, no ill or otherwise needy individual of Beaver County went unattended by our County government offices. All County-run offices have been consciously looking for new and innovative ways to secure additional funding, in ways of one-time, specific grants or increases in funding at the local level by way of intergovernmental agreement.

The Beaver County Commissioners have not adopted an investment policy regarding County investments; however, all investments decisions are based upon legally binding statutes determined by the County Code and Act 72 of the Commonwealth of Pennsylvania for County investments.

The Beaver County Retirement Board has formally adopted an investment policy governing the Pension Trust Fund investments. See Note C for additional details.

The Beaver County Commissioners have formally adopted purchasing policies incorporating legal compliance and encouraging competitive and economical procurement of goods and services. The purpose of the policy is to promulgate a concise and uniform guideline

## **FINANCIAL PROFILE – COUNTY GOVERNMENT (Continued)**

for the acquisition of goods and services for all County departments in concert with applicable state and federal laws and regulations.

For additional significant financial policies relating to the County see Note A in the Notes to Basic Financial Statements in the Financial Section of the ACFR.

## **2021 ECONOMIC ENVIRONMENT**

Beaver County began to rebound in 2021. By December 2021, unemployment had dropped to 5.3% as compared to 7.9% in December 2020. This was still higher than the Pennsylvania Statewide unemployment of 4.4 % (rates not seasonally adjusted) but still significantly improved from 2020. Elected officials and committed organizations alike continue their dedicated effort to continue to rebuild and make the region attractive to both individuals and businesses.

The 2020 shut-downs affected many businesses but hit the hospitality and event industry the hardest. Early in 2021, Pennsylvania released funding to counties through the COVID-19 Hospitality Industry Recovery Program (“CHIRP”) to help recovery efforts in the hospitality industry. Beaver County received over \$1.8 million in CHIRP funding and worked with Beaver County Corporation for Economic Development to distribute these funds to over 80 local businesses.

Our Human Services were able to maintain full operations and funding to provide to our vulnerable populations. They also collaborated with partner organizations to provide for extended services brought on by COVID-19 and the shut-down.

Through Community Development Block Grant and our Community Development Department, we were able to provide almost \$7 million in Emergency Rental Assistance funding to keep people in their homes.

## **PRESENT ECONOMIC ACHIEVEMENTS**

Through the efforts of organizations such as the Beaver County Corporation for Economic Development (“CED”, which is partially funded by the County), the Redevelopment Authority of Beaver County (“RABC”, also partially funded by the County), and the Community Development Program of Beaver County (a County agency), projects have been undertaken that enhance the Beaver County economy. In each one of these projects the objective is always the same, to make Beaver County a better place to live. Other organizations and individuals also actively participate in spurring the economic growth of the local region. Summarized below are some of these activities along with the businesses involved in them.

### Beaver County Partnership Education Study

The Quality Education Council (“QEC”) is under the Beaver County Partnership. It is a group of approximately 50 members of the education community across Beaver County. In 2019/2020, the QEC embarked on a multi-phase project to analyze the sustainability and

## **PRESENT ECONOMIC ACHIEVEMENTS (Continued)**

infrastructure of the current 14 school districts, the County's declining population and the ability to provide high-quality, equitable educational resources for all Beaver County students. In 2021, the QEC partnered with John Hopkins University for phase III which was a year-long study with the goal of providing an overview of the County's current educational system and its fiscal sustainability. The research team provided an in-depth analysis that included benchmarking, stakeholder interviews, financial analyses, and recommendations for phase IV implementation. The QEC next steps are implementation in the hopes of building a quality education system for Beaver County that is equitable and sustainable.

### Midland Innovation + Technology Center

In 2021, there was a ground breaking for the Midland Innovation + Technology Charter School ("MITCS"). With grant funding from the Pennsylvania's Charter School Program and local matching funds, this will be the third charter school in Midland. The MITCS will be a trade school for grades 9-12. They will have four major academies:

1. The PGT Transportation + Logistics Academy – will equip students with skills in various facets of transportation, logistics, and supply chain management.
2. The Cyril H. Wecht Forensic + Justice Academy – will offer forensic science, criminal justice, legal studies, and more.
3. The MITCS Community Development + Sustainability Academy – will offer American enterprise, international entrepreneurship, community building, and sustainable development.
4. The MITCS Skilled Trades + Technical Careers Academy – will offer coding, gaming, drone use and robotics, process technology, apprenticeship opportunities within the trades, and more.

### Glass Plant

Stoelzle Glass Group acquired Anchor Hocking Glass in March 2021. Stoezle will invest over \$40 million in the plant over the next eight years. They have already invested \$10 million since the purchase and employ 350 people there with the plan to increase that number and attract young, tech-savvy people. The plant currently produces 300 tons of glass per day. Their signature product will be custom bottles for the spirits market. They want to be the leading supplier of high-end glass containers.

## **OTHER ECONOMIC DEVELOPMENTS**

### **Infrastructure and Construction**

The Beaver County Planning Commission (“BCPC”) was involved in reviewing land developments for the County, coordinating the 2020 Census, and overseeing the Brodhead Corridor Study and Broadband project. During 2021, the BCPC was involved with turning open and abandoned land into developed commercial, industrial, and residential sites in many communities. These 2021 developments included a Dollar General Store, new housing developments and other facilities for a total of 135 subdivision and land developments on over 3,400 acres.

#### **Brodhead Road Study**

The BCPC partnered with the Southwestern Pennsylvania Commission (“SPC”) to conduct a comprehensive planning study to provide recommendations for short and long-term improvements to the Brodhead Corridor. The study area covered 11 miles from Monaca to the Allegheny County line. The project team conducted many stakeholder and community meetings to assess current issues and development alternatives for the corridor. They presented these options to the Commissioners and Stakeholders. The Corridor Plan contained five major areas/segments for significant improvements: 1) Center Township Commercial Area, 2) Center Township Residential and School Area, 3) Aliquippa Commercial Area, 4) Hopewell Township School and Shopping Center Area, and 5) Five Points Area. A full copy of the report can be obtained by contacting BCPC.

#### **Brush Creek Park**

Brush Creek Park was the site of additional improvements in 2021. In partnership with Fennel Brothers Baseball, the County added over 25,000 square feet of new ballfields for both Little League and high school. The fields were added to the rear of the park. Fennel Brothers covered the cost of the ball fields in exchange for a multi-year use agreement. They will use the fields for training and games. The fields will be available for use by other organizations as well.

#### **Bags and Blessings – Tree Memorial Program**

Beaver County partnered with Bags and Blessings, a nonprofit focused on bringing hope and love to individuals undergoing cancer treatments, to implement a tree memorial program at Bradys Run Park. Individuals can purchase trees to memorialize or honor a loved one. Bags and Blessings sold a variety of trees and planted over 50 trees with the first group in Bradys Run Park. A second and third phase are in process. You can read more about the program on the Bags and Blessings website.

#### **Brownfield Study**

Beaver County Planning and Redevelopment received a \$600,000 three-year Brownfields Assessment Coalition Grant from the U.S. Environmental Protection Agency. They originally picked four communities: Beaver Falls, Midland, Monaca and Rochester to assess former factory sites and blighted/polluted areas for potential future development. Meetings and assessments have

## **OTHER ECONOMIC DEVELOPMENTS (Continued)**

begun in two of those communities. Beaver Falls will focus on Lower Beaver Falls and West College Hill. Rochester will focus on the Riverfront and Brighton Avenue Corridor. The studies will identify areas for development and revitalization.

### **Other Capital Investments**

The County invested slightly over \$1.9 million during 2021 towards equipment, vehicles, and software for the County's Treasurer, Information Technology, Sheriff, Emergency Services, Jail, Adult Probation, Liquid Fuels, Mental Health, Drug and Alcohol, and Waste Management departments.

During 2021, roughly \$500,000 was invested in bridge projects throughout the County. These projects were funded by the Liquid Fuels Fund, which is primarily funded by federal and state pass-through financial support to aid with construction, repair, and maintenance of County-owned bridges and roads.

Roughly \$36,000 was spent in Automation and Records Improvement Funding towards equipment that will aid in the improvement of record keeping and record management County-wide.

The County issued the Guaranteed Revenue Bonds, Series of 2020 (BCEDA) with the purpose of funding energy savings and other capital projects. During 2021, \$6.7 million of this funding was spent on energy savings improvements and other capital projects in the County. I would also like to note that these energy savings improvements lowered the County's electric costs almost 14% in 2021. This was a savings of over \$100,000.

## **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Beaver County for its ACFR for the fiscal year ended December 31, 2020, the 24<sup>th</sup> consecutive year this recognition has been granted. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. Additionally, the report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## **CONTROLLER'S CLOSING REMARKS**

The information that is presented in this report reflects the cooperation and unified efforts of all elected and appointed officials and department heads to provide the best possible services to the residents of Beaver County. By exercising prudent business practices and fiscally responsible decision-making, the County is able to offer many programs and extend financial assistance to those individuals and organizations that qualify. The administration and management of the County are to accomplish a professional business environment while always keeping the needs of the citizens served in mind.

The County continues to strive to provide for mandated programs and services at the most efficient level. This often includes the procurement of grants and other external funding so as to avoid a local cost. A determination to trim costs wherever possible while improving revenues is an ongoing effort of elected officials, department directors, and employees in general.

## **ACKNOWLEDGEMENTS**

The presentation of this report on a timely basis would not have been possible without the efficient and dedicated services of many individuals. I wish to extend appreciation to the County's other elected and appointed officials, department heads, and all members of the departments who assisted and contributed to this report. Lastly, I wish to express appreciation and gratitude towards my staff for their continued dedication in the preparation of this report. This report and additional County information may be reviewed online by visiting our website at <http://www.beavercountypa.gov/>.

Respectfully,

A handwritten signature in cursive script that reads "Maria Longo".

Maria Longo  
Beaver County Controller

General Fund Expenditures by Office

For the years ended December 31, 2021 and December 31, 2020

	2021	2020	Change	% Change
<b>Board of Commissioners</b>				
Commissioners	\$ 652,793	\$ 646,776	\$ 6,017	1%
Legal Department	272,710	219,415	53,295	24%
Employee Relations	505,014	505,691	(677)	0%
Records Management	19,337	19,162	175	1%
Information Technology	704,992	651,868	53,124	8%
Central Services Department	229,566	213,329	16,237	8%
Planning Commission	702,925	593,637	109,288	18%
Weights and Measures	73,646	68,778	4,868	7%
Veterans Affairs	323,923	324,464	(541)	0%
Election Bureau	1,017,594	1,049,567	(31,973)	-3%
Assessment/Tax Claim	1,351,442	1,481,256	(129,814)	-9%
Public Defender	1,587,255	1,427,595	159,660	11%
General Government	700,556	905,616	(205,060)	-23%
Emergency Services Unit *	189,759	75,559	114,200	151%
Department of Public Works	3,487,473	3,380,923	106,550	3%
Emergency Services	1,041,525	967,310	74,215	8%
Jail of Beaver County*	9,887,005	5,099,877	4,787,128	94%
Waste Management	659,205	862,614	(203,409)	-24%
Library Commission	1,234,458	1,177,935	56,523	5%
Recreation	965,721	733,863	231,858	32%
Miscellaneous	366,705	409,171	(42,466)	-10%
Subsidies	9,488,091	8,019,128	1,468,963	18%
Debt Service	12,272,472	11,097,909	1,174,563	11%
Acquisition/Improvements	1,006,359	1,076,565	(70,206)	-7%
Total Board of Commissioners	<u>\$ 48,740,526</u>	<u>\$ 41,008,008</u>	<u>\$ 7,732,518</u>	19%
<b>Court of Common Pleas</b>				
Court Administration	\$ 3,456,331	\$ 3,148,265	\$ 308,066	10%
Jury Commission	44,935	126,745	(81,810)	-65%
Law Library	175,097	169,182	5,915	3%
Magisterial District Judges	1,893,659	2,074,057	(180,398)	-9%
Adult Probation	3,870,637	3,908,249	(37,612)	-1%
Juvenile Probation	2,768,859	3,048,611	(279,752)	-9%
Total Court of Common Pleas	<u>\$ 12,209,518</u>	<u>\$ 12,475,109</u>	<u>\$ (265,591)</u>	-2%
<b>Row Offices</b>				
Controller	\$ 423,477	\$ 490,098	\$ (66,621)	-14%
Treasurer	679,587	1,530,949	(851,362)	-56%
Recorder of Deeds	430,797	423,871	6,926	2%
Clerk of Courts	764,923	744,115	20,808	3%
Coroner	558,431	454,722	103,709	23%
District Attorney*	3,129,311	2,060,111	1,069,200	52%
Prothonotary	700,197	676,800	23,397	3%
Register of Wills	478,343	458,663	19,680	4%
Sheriff*	4,108,133	1,145,361	2,962,772	259%
Total Row Offices	<u>\$ 11,273,199</u>	<u>\$ 7,984,690</u>	<u>\$ 3,288,509</u>	41%
General Fund Total*	<u>\$ 72,223,243</u>	<u>\$ 61,467,807</u>	<u>\$ 10,755,436</u>	17%

\* The changes from 2020 to 2021 are due to eligible reimbursements in 2020 from CARES funding for wages.



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Beaver  
Pennsylvania**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

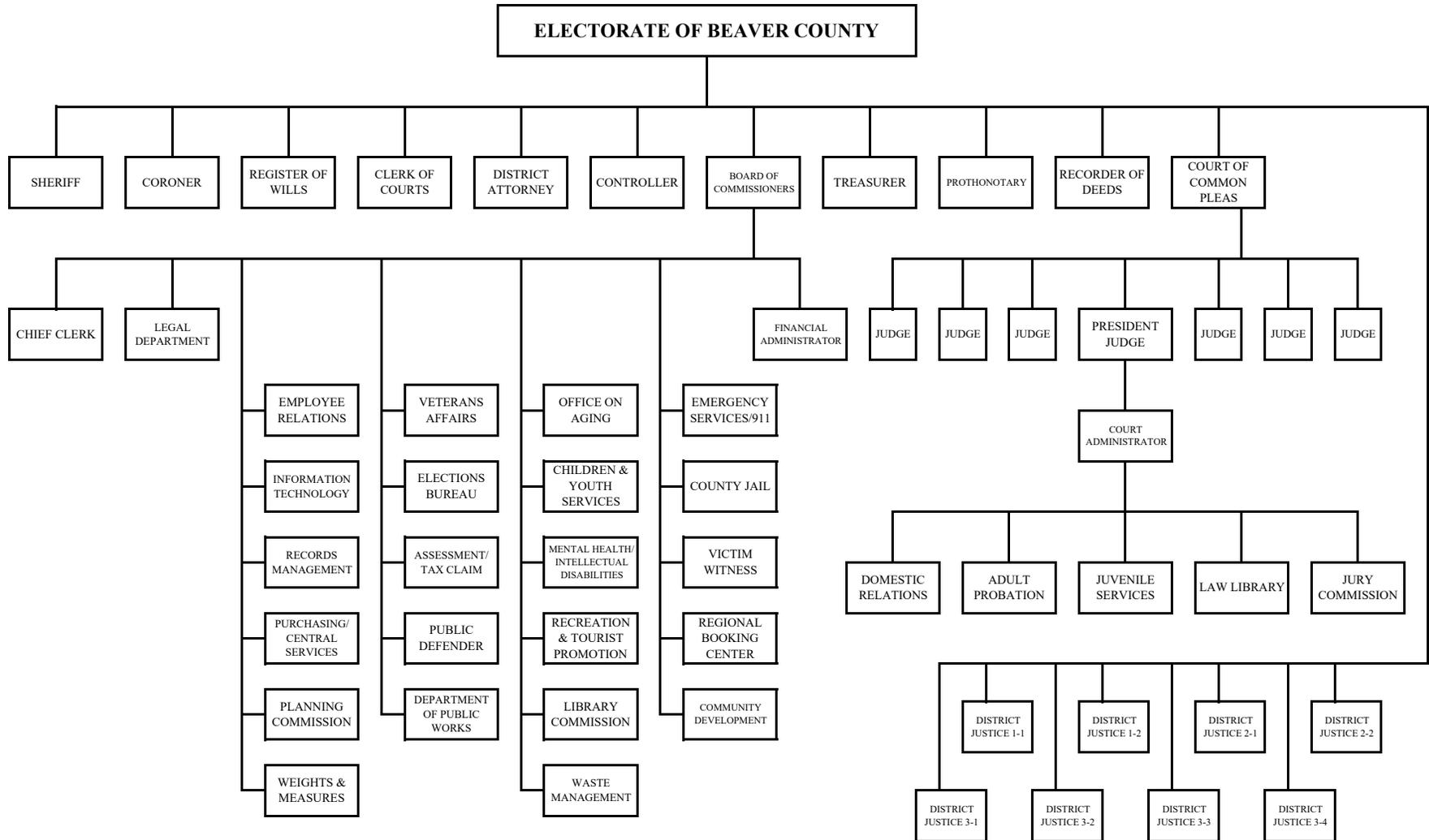
*Christopher P. Morill*

Executive Director/CEO

# COUNTY OF BEAVER, PENNSYLVANIA

## ORGANIZATION CHART

DECEMBER 31, 2021 AND JUNE 30, 2021



# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT MANAGERS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### Elected Officials

Board of Commissioners	Daniel C. Camp III, Chairman	
	Jack Manning	
	Tony Amadio	
Clerk of Courts	Judy R. Enslin	
Controller	Maria Longo	
Coroner	David J. Gabauer	
Court of Common Pleas	Hon. Richard Mancini (President Judge)	
	Hon. John Dohanich (Senior Judge)	
	Hon. Harry Knafelc (Senior Judge)	
	Hon. C. Gus Kwidis (Senior Judge)	
	Hon. Kim Tesla	
	Hon. James J. Ross	
	Hon. Dale M. Fouse	
	Hon. Deborah DeCostro	
	Hon. Mitchell Shahan	
	Hon. Laura Tocci	
District Attorney	David J. Lozier	
District Justices	Hon. Alex Korol	36-01-01
	Hon. Dirk Goodwald	36-01-02
	Hon. Edward C. Howe	36-02-01
	Vacant	36-02-02
	Hon. Dale F. Nicholson	36-03-01
	Hon. C. Douglas Loughner	36-03-02
	Hon. Joseph L. Schafer	36-03-03
	Hon. Janet Swihart	36-03-04
Prothonotary	Michael Rossi	
Recorder of Deeds	Ronald Alberti	
Register of Wills	Tracey Antoline-Patton	
Sheriff	Tony Guy	
Treasurer	Sandie Egley	

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT MANAGERS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### Department Managers

Adult Probation	Donald Neill
Assessment / Tax Claim	Joshua Eckelberger
Chief Clerk	Nicole Long
Children & Youth Services	Lesley Hallas
Community Development	Marlene Landrum
County Jail	William Schouppe
Court Administrator	William Hare
Department of Public Works	Daniel Colville
Domestic Relations	Joseph C. Chesnut
Elections Bureau	Colin Sisk
Emergency Services / 911	Eric Brewer
Employee Relations	Tammy Jones
Financial Administrator	Corey Troutman
Information Technology	Kevin J. Tusick
Jury Commission	Tamara Golletti
Juvenile Services	Colleen Tittiger
Law Library	Kathryn Weidner
Legal Department	Garen Fedeles
Library Commission	Jodi L. Oliver
Mental Health / Intellectual Disabilities	Gerard Mike
Office on Aging	Linda Lee Hall
Planning Commission	Lance M. Grable
Public Defender	Paul Steff
Purchasing / Central Services	Wayne A. Souffrant Jr.
Records Management	Nicole Long
Recreation & Tourist Promotion	Tony Caltury
Regional Booking Center	Tony Guy
Veterans Affairs	Kathy R. Nairn
Victim Witness	Stephen Jurich
Waste Management	Holly Vogt
Weights & Measures	Ronald Zuccaro

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Elected Officials**

#### ***Board of Commissioners***

The Commissioners are the chief executive officers of the County. They are responsible for all legislative and administrative functions of the County.

#### ***Clerk of Courts***

The Clerk of Courts is the chief clerk of the Court of Common Pleas. The Clerk of Courts is responsible for maintaining court records and collecting all court related fines and fees.

#### ***Controller***

The Controller is the chief financial officer of the County who is responsible for supervising the budget, financial reporting, auditing and accounts payable. In addition, the Controller sits on several boards and is responsible for many administrative functions relating to those boards.

#### ***Coroner***

The Coroner is responsible for inquiries/inquests relating to wrongful and/or suspicious deaths for the County.

#### ***Court of Common Pleas***

There are seven judges that preside over the Court of Common Pleas within Beaver County. They are responsible for hearing cases and legal decisions in addition to overseeing the court system of Beaver County.

#### ***District Attorney***

The District Attorney is the chief prosecutor for the County.

#### ***District Justices***

There are eight District Justices within Beaver County that are established by district. They are responsible for arraignments, hearing minor claims, and traffic violations within Beaver County.

#### ***Prothonotary***

The Prothonotary is responsible for maintaining court records and filings relating to divorce and other civil court cases, for filing financial statements and liens, and for issuing passports.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Elected Officials - (Continued)**

#### ***Recorder of Deeds***

The Recorder of Deeds is responsible for the official filing of all property transfers within the County. This includes recordation of mortgages as well as deeds for properties sold.

#### ***Register of Wills***

The Register of Wills is responsible for issuing marriage licenses, legal filings of estates and for collecting estate taxes.

#### ***Sheriff***

The Sheriff's Department supports law enforcement, offers internal protective services, assists with sales through real estate foreclosures, issues firearms and other permits, posts certain statutorily-required notices, transports prisoners, and offers several other services to the County's residents.

#### ***Treasurer***

The Treasurer is responsible for collecting taxes levied by the County, investing County funds and for issuing dog permits and licenses for small games of chance.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Department Descriptions**

#### ***Adult Probation***

This office administers the probation procedures as established by the court system. The office is responsible for monitoring adult individuals who are serving court-mandated probation in addition to administrating state and federal grants that are received for such purposes.

#### ***Assessment / Tax Claim***

This office is responsible for enforcing taxes levied by the Board of Commissioners for real estate. It assesses all properties within the County and manages the tax system.

#### ***Chief Clerk***

The Chief Clerk is responsible for preparing and maintaining official records of the County.

#### ***Children & Youth Services***

This agency oversees the programs which the County provides under grants awarded by the Commonwealth and Federal governments for the welfare of children. The agency provides families, as well as children, with various services such as counseling and foster care.

#### ***Community Development***

This department is responsible for the administration of Federal and Commonwealth grants that are provided to the County for various programs. These programs assist in private and public development and improvement such as main street renovations and infrastructure repairs.

#### ***County Jail***

The jail serves as a detention center for individuals awaiting trial or sentenced to serve time for minor violations or on work release programs mandated by the court.

#### ***Court Administrator***

This administrative office of the court manages the court system within Beaver County. This entails all activities and responsibilities of the court system, as well as the offices that are responsible for those activities.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Department Descriptions - (Continued)**

#### ***Department of Public Works***

This department manages various County projects, parks, road maintenance, rodent control, buildings and grounds, and minor repairs.

#### ***Domestic Relations***

This court related office is responsible for providing and managing services that are under the auspices of the court system regarding domestic (family) problems and court-related situations.

#### ***Elections Bureau***

This office is responsible for all activities involving primary, general and special elections within Beaver County.

#### ***Emergency Services / 911***

This office is responsible for managing and administrating all activities that pertain to emergency situations affecting Beaver County. The 911 Center of Beaver County is under this jurisdiction.

#### ***Employee Relations***

This department is responsible for all activities pertaining to human resources for Beaver County. Included in this array of services are payroll, employee hiring, discharge, rehabilitation efforts, administrating Equal Employment Opportunities Commission compliance, and labor relations activities.

#### ***Financial Administrator***

This individual is responsible for the preparation of the County's budget and for managing the County's financial processes.

#### ***Information Technology***

This office is responsible for managing information services which are provided for the County. The department provides technical services and support for various hardware and software programs in operation as well as communication systems. The department also directs the central telephone system.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Department Descriptions - (Continued)**

#### ***Jury Commission***

The Jury Commission is responsible for the jury selection process on behalf of the Court of Common Pleas.

#### ***Juvenile Services***

This department is responsible for overseeing the probation activities relating to minors/juveniles ordered into probation programs through the court system.

#### ***Law Library***

This department is a Pennsylvania legal practice library. It is also equipped for federal practice.

#### ***Legal Department***

This department acts as general legal counsel for the Board of Commissioners.

#### ***Library Commission***

The commission administers the library system of Beaver County. The system is composed of ten member libraries and a bookmobile. Each library is responsible for managing its own budget and is supported by Federal, Commonwealth, and County funds.

#### ***Mental Health / Intellectual Disabilities***

This agency provides services for individuals needing assistance due to dependencies or addictions to controlled substances and alcohol abuse. The services provided are mental health, intellectual disabilities, and drug and alcohol programs in forms of self-help and advocacy organizations. They also provide counseling, case management, prevention/intervention, outpatient and inpatient services, and treatment. The agency is able to provide such services through grants offered by Federal, Commonwealth and County funding.

#### ***Office on Aging***

This agency is responsible for administering all programs provided by Beaver County to senior citizens. The types of services include but are not limited to: information and referral, care management, homemaker service, personal and attendant care, adult day care, respite care and ombudsman services. This agency is able to provide services through funding primarily provided by the Federal and Commonwealth governments.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

---

### **Department Descriptions - (Continued)**

#### ***Planning Commission***

This department is responsible for helping the public shape the kinds of communities desired. Part of this job is done through zoning, division of land into various uses to avoid nuisances and promote a healthy and orderly development. Zoning is a tool, but is not in itself planning. Planning involves many such tools, including economic and demographic analysis, natural and cultural resource evaluation, goal setting, land use regulation, and strategic planning.

#### ***Public Defender***

The Public Defender is responsible for providing legal services to indigent individuals as required by the Courts.

#### ***Purchasing / Central Services***

This department is responsible for all procurement for the County. In addition, it is responsible for maintaining all records for capital assets.

#### ***Records Management***

This department provides microfilming and electronic data scanning services as well as record maintenance assistance to all Beaver County offices.

#### ***Recreation & Tourist Promotion***

This department is responsible for administrating all recreational programs offered by the County, management of the County's recreational facilities, and promoting tourism within the County.

#### ***Regional Booking Center***

This department operates under the auspices of the Sheriff's Department. It serves the purpose of identifying and processing individuals/prisoners as well as issuing emergency protection from abuse orders. Fees collected are to be used solely for the operations and maintenance of the Regional Booking Center.

# COUNTY OF BEAVER, PENNSYLVANIA

## ELECTED OFFICIALS AND DEPARTMENT DESCRIPTIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Department Descriptions - (Continued)**

#### ***Veterans Affairs***

This department provides services and information to veterans and their families concerning benefits and it administers the Federal, Commonwealth, and County laws pertaining to burial of deceased veterans and their spouses.

#### ***Victim Witness***

This department operates under the auspices of the District Attorney's Office. It provides assistance to individuals that had been victimized by a crime or witnessed a crime.

#### ***Waste Management***

This department manages the recycling program for Beaver County.

#### ***Weights & Measures***

This department is responsible for the testing and review of all weighing and measuring devices both public and private within Beaver County and for offering the necessary certifications of compliance.

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## **FINANCIAL SECTION**

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

The Board of County Commissioners  
and the Beaver County Controller  
County of Beaver  
Beaver, Pennsylvania

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Beaver, Pennsylvania (the County), as of and for the year ended December 31, 2021, with the aggregate discretely presented component units as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, with the aggregate discretely presented component units as of and for the year ended June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Beaver County Transit Authority (BCTA) and the Community College of Beaver County (CCBC), which are both major funds, and represent 100 percent of the assets, net position, and revenues of the discretely presented component units, as of June 30, 2021, and for the year then ended. Those statements were audited by other auditors whose reports were furnished to us, and our opinions, insofar as it relates to the amounts included for BCTA and CCBC are based solely on the reports of the other auditors.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibility***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the County's net pension liability (asset), schedule of employer contributions and pension plan investment returns, and budgetary comparison information, as listed in the table of contents as required supplemental information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit, the other supplementary information as listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*The Binkley Kanavy Group, LLC*

Certified Public Accountants  
Pittsburgh, Pennsylvania  
June 28, 2022

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# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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As management of the County of Beaver (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

### Financial Highlights of the Year Ended December 31, 2021

- The General Fund incurred a financial match responsibility of approximately \$5.7 million for its human and community services funded primarily through state and federal grants and entitlements. The equivalent amount for 2020 was about \$4.0 million.
- The County's overall long-term debt decreased by about \$8.8 million during the year, as further described in Note J.
- The County invested roughly \$9.5 million in land, buildings, improvements, and equipment, allocated approximately as follows:
  - \$5.6 million in buildings and improvements were made;
  - \$335,482 in vehicles;
  - \$2.0 million in furniture and equipment;
  - \$1.6 million was added to infrastructure during 2021.
- Revenues of the General Fund exceeded expenditures by about \$3.9 million.
- Real estate taxes, the County's main source of local revenue, increased by about \$1.8 million, as recorded in each respective year on the Statement of Revenues, Expenditures, and Changes in Fund Balance. The increase is primarily attributable to no penalty period being assessed in the prior year and an increase in delinquent tax collections.
- The net pension asset recorded on the government-wide Statement of Net Position is \$24.8 million, as compared to a net pension asset of \$14.5 million at December 31, 2020. The other items reported on the Statement of Net Position related to the performance of the County's employee retirement plan are the "net difference between projected and actual earnings on pension plan investments" at \$21,816,984 and \$14,232,523 as of December 31, 2021 and 2020, respectively, and "difference between expected and actual experience for pension plan" at \$41,464,261 and \$26,610,299 as of December 31, 2021 and 2020, respectively. The net appreciation of fair value of investments during 2021 is a major reason for these fluctuations. See Note A for a description of changes affecting the measurement and reporting of certain pension-related items.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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- Revenues of the County's Community Development fund increased by \$7.9 million primarily attributed to the Emergency Rental Assistance Program ("ERAP"), initiated in 2021. The increase in revenues was offset by a \$7.9 million increase in expenditures from 2020 to 2021, primarily due to expenses related to ERAP.
- HealthChoices, as defined in Note A, capitation revenue increased by approximately \$6.8 million. HealthChoices medical expense and MCO assessment expense increased by approximately \$5.0 and \$1.1 million, respectively.
- American Rescue Plan Fund was established for the purpose of tracking Coronavirus State and Local Fiscal Recovery Fund funding received by the County from the US Department of Treasury under the American Rescue Plan Act (ARPA) of 2021. The County was awarded \$46.0 million of which \$176,685 of eligible expenditures were incurred in 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

### Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents financial information on the entire County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County are general government; judicial; public safety; public works and enterprises; culture, recreation and conservation; human services; and economic development. The County has no business-type activity to report for the primary government.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also two legally separate entities, the Beaver County Transit Authority and the Community College of Beaver County, for which the County provides subsidies and appoints their boards. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 49-50 of this report.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Fund financial statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### ***Governmental funds***

This fund grouping is used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Immediately following both the governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances, is a statement that provides a reconciliation to facilitate a comparison between *governmental funds* and *governmental activities*.

The County maintains twenty-five individual governmental funds. Information is presented separately in the governmental funds' Balance Sheet and in the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Mental Health / Intellectual Disabilities, Emergency 911 Center, HealthChoices, Children & Youth, Community Development, and the American Rescue Plan, all of which are considered to be major funds. Data from the other eighteen governmental funds are combined into a single aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules. The County adopts an annual appropriated budget for each of its governmental funds.

The basic governmental funds' financial statements can be found on pages 51-56 of this report. The combining and individual fund schedules for the non-major governmental funds are presented following the required supplementary information. They can be found on pages 171-176 of this report.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### ***Proprietary funds***

Proprietary funds are comprised of enterprise funds and internal service funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County does not have any enterprise funds to report on. *Internal service funds* are used to accumulate and allocate costs internally among the County's various functions.

The County uses Internal Service Funds to account for the medical benefits of the County's employees and to account for workers' compensation costs. The County adopts an annual budget for the two funds used to account for these costs.

Proprietary funds provide the same type of information as is presented on the government-wide financial statements, only in more detail. The proprietary fund's financial statements provide separate information for the County's Internal Service Funds.

The basic proprietary funds' financial statements can be found on pages 57-59 of this report. The combining financial statements for the internal service funds can be found on pages 195-197 of this report.

### ***Fiduciary funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the reporting government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 60-61 of this report. The Combining Statements for the Custodial Funds is presented on pages 198-201 of this report.

### **Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 62-130 of this report.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's pension liability, contributions, investment returns and other information and budgetary comparison schedules for the General Fund and other major governmental funds. Required supplementary information can be found on pages 133-137 of this report.

### **Government-wide Financial Analysis**

This analysis focuses on the *primary government*, as defined on page 32. Separate financial statements for the County's component units, including their managements' discussion and analysis, can be obtained from the component units at the addresses disclosed in Note A.

### **Analysis of Net Position**

As noted earlier, net position is a useful indicator of a government's financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$63,775,529 at December 31, 2021. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$56,790,118 at January 1, 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### County of Beaver's Statement of Net Position (in thousands)

The following is a summary of the primary government as presented on the County's Statement of Net Position as of December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Assets:		
Current and Other Assets	\$ 149,683	\$ 101,444
Capital Assets	118,259	114,673
Net Pension Asset	<u>24,773</u>	<u>14,551</u>
Total Assets:	292,715	230,668
Deferred Outflows of Resources:		
Deferred Charge on Refunding Debt	\$ 13,616	\$ 15,109
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>21,817</u>	<u>14,233</u>
Total Deferred Outflows of Resources:	35,433	29,342
Liabilities:		
Long-Term Liabilities	\$ 135,331	\$ 144,123
Other Liabilities	<u>87,577</u>	<u>32,487</u>
Total Liabilities:	222,908	176,610
Deferred Inflows of Resources:		
Difference Between Expected and Actual Experience for Pension Plan	<u>\$ 41,464</u>	<u>\$ 26,610</u>
Total Deferred Inflows of Resources:	41,464	26,610
Net Position:		
Net Investment in Capital Assets	\$ 28,919	\$ 18,223
Restricted	31,993	43,873
Unrestricted	<u>2,864</u>	<u>(5,306)</u>
Total Net Position:	<u>\$ 63,776</u>	<u>\$ 56,790</u>

A significant portion of the County's net position is largely restricted for mental and behavioral health programs, capital projects and debt service. Another major portion of net position is represented by the County's investment in capital assets.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### County of Beaver's Statement of Activities (in thousands)

The following summarizes the primary government as presented on the County's Statement of Activities for the years ended December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Program Revenues:		
Fees and Charges	\$ 17,981	\$ 16,920
Operating Grants and Contributions	119,659	117,370
General Revenues:		
Real Estate Taxes	58,543	57,125
Investment Income	199	473
Total Revenues:	<u>196,382</u>	<u>191,888</u>
Program Expenses:		
General Government	\$ 14,769	\$ 20,676
Judicial	18,522	17,140
Public Safety	21,609	21,618
Public Works and Enterprises	5,345	5,091
Culture, Recreation and Conservation	3,603	3,546
Human Services	106,530	96,162
Economic Development	13,132	5,539
Interest Expense	5,886	6,064
Total Expenses:	<u>189,396</u>	<u>175,836</u>
Change in Net Position:	6,986	16,052
Net Position - Beginning	<u>56,790</u>	<u>40,738</u>
Net Position - Ending	<u>\$ 63,776</u>	<u>\$ 56,790</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Changes in Net Position**

The County's net position for governmental activities increased by approximately \$7.0 million and \$16.0 million for the years ended December 31, 2021 and 2020, respectively.

The County's expenses cover a wide range of services. The largest share of expenses continues to be incurred for Human Services.

### **Analysis of Changes in Net Position**

The financial undertakings of the County's primary government are comprised entirely of governmental activities in 2021 and 2020. The current year's increase in net position is explained in the discussion that follows below.

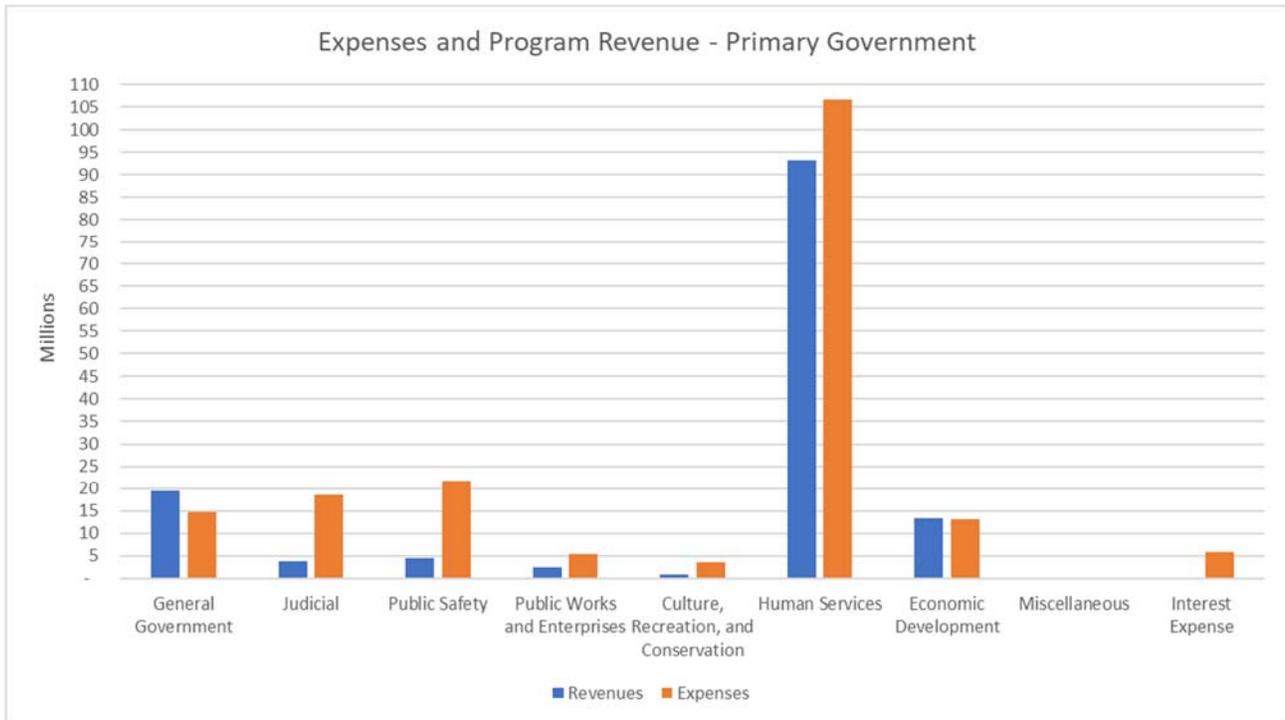
There are a number of reasons that explain the change in net position for the year ended December 31, 2021. One of those reasons was an increase in Operating Grants and Contributions of approximately \$2.3 million.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

The table below depicts the behavior of the various governmental functions' revenues and expenses described above.



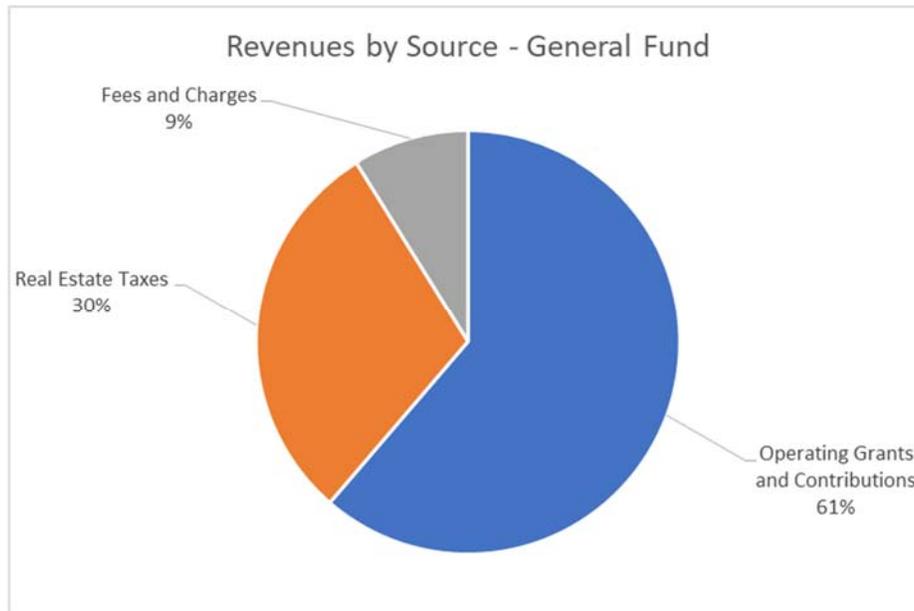
# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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The revenue mix of the County's governmental activities remained fairly constant when compared with 2020, with an increase in operating grants and contributions, and a corresponding decrease in fees and charges and real estate taxes. Approximately 61% of the County's revenue originated from operating grants and contributions, 9% from fees and charges, and 30% from taxes on real estate during 2021. The corresponding figures for 2020 were roughly 61%, 9%, and 30%, respectively.



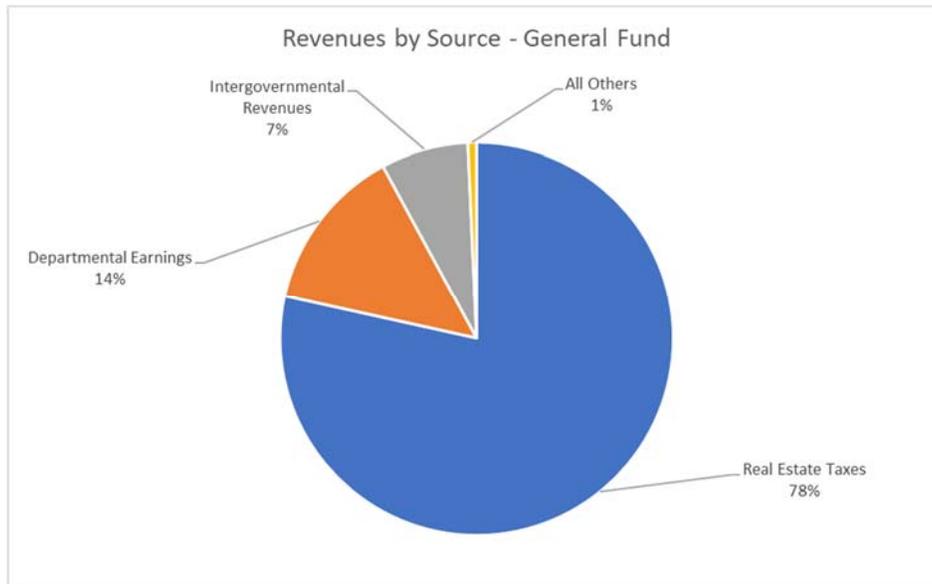
# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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The revenue mix of the County's General Fund remained fairly constant when compared with 2020, with an increase in real estate taxes, intergovernmental revenues and departmental earnings. During 2021, approximately 78% of the General Fund's revenue originated from real estate taxes, 14% from departmental earnings, and 7% from intergovernmental revenues. The corresponding figures for 2020 were roughly 80%, 12%, and 6%, respectively.



# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Financial Analysis of the County's Individual Funds**

#### ***Governmental Funds***

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At December 31, 2021, the County's governmental funds reported a combined ending fund balance of \$55.8 million, which represents a decrease of \$8.5 million in comparison to the previous year. The ending fund balance is segregated into the following categories with its corresponding balances: non-spendable for prepaid assets, \$1.8 million; restricted, \$28.3 million; committed, \$4.7 million; assigned, \$7.0 million; and unassigned, \$13.9 million. The terms used to classify fund balance and their significance are further described and defined in Note A to the financial statements. Also in Note A is presented a breakdown of restricted fund balance into specific programs.

The overall change in fund balance of the governmental funds is attributed primarily to the \$12.9 million increase in expenditures when compared to 2020, largely resulting from Economic Development.

The Mental Health / Intellectual Disabilities fund had a \$36,000 decrease in revenues from 2020 when compared with 2021. The fund also experienced an increase in expenditures from 2020 to 2021 of \$1.9 million, and a decrease in transfers from other funds of approximately \$18,500, which caused a decrease of approximately \$800,000 in fund balance. The fund balance at December 31, 2021 was \$1,447,266, compared to the 2020 fund balance which was \$2,247,844. The Mental Health / Intellectual Disabilities' Schedule of Revenues, Expenditures and Changes in Fund Balance can be found on page 139 of this report.

Emergency 911 Center experienced a \$1.4 million decrease in revenues from 2020 to 2021, and about a \$1.3 million decrease in expenditures in 2021. This resulted in about a \$113,000 decrease in fund balance to a fund deficit of (\$100,137). The decrease in grant revenue and expenditures were due to project milestones being completed in 2020 for the Act 12 Statewide Interconnectivity. The main source of revenue in EMS – 911 is their departmental earnings. The Emergency 911 Center's Schedule of Revenues, Expenditures and Changes in Fund Balance can be found on page 140 of this report.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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HealthChoices revenue increased by approximately \$7.9 million, primarily attributed to an increase in capitation revenue. HealthChoices fund expenditures increased by approximately \$4.7 million compared to 2020. The increase is primarily a result of increased medical expenses. This fund is separately audited each year based on the Commonwealth's Department of Human Services HealthChoices Examination Guide for the Behavioral Health Program. A complete report is submitted to the Commonwealth for approval. HealthChoices' Schedule of Revenues, Expenditures and Changes in Fund Balance can be found on page 141 of this report.

Children & Youth experienced approximately an \$843,000 decrease in revenues, a \$1.3 million increase in expenditures, and approximately a \$2.1 million increase in transfers from other funds from 2020 to 2021. The fund balance at December 31, 2021 was \$4,713, compared to the 2020 fund balance which was \$1,383,438. Children & Youth's Schedule of Revenues, Expenditures and Changes in Fund Balance can be found on page 142 of this report.

Community Development revenues increased by \$7.9 million from 2020 to 2021. This increase is primarily attributed to the Emergency Rental Assistance Program ("ERAP"), initiated in 2021 that provided \$7.6 million in revenue for 2021. The increase in revenues was offset by a \$7.9 million increase in expenditures from 2020 to 2021, primarily due to expenses related to the ERAP. Community Development's Schedule of Revenues, Expenditures and Changes in Fund Balance can be found on page 143 of this report.

American Rescue Plan is a new fund in 2021 and reported revenues of \$181,720. Revenue is recognized as related expenditures are incurred. The County received approximately \$46.0 million in funds related to the American Rescue Plan. American Rescue Plan's Schedule of Revenues, Expenditures and Changes in Fund balance can be found on page 144 of this report.

The non-major governmental funds' total assets increased over \$552,000 from \$18,915,567 to \$19,468,313 in 2021. The non-major funds' revenues increased by approximately \$760,000 in 2021 compared with 2020. The non-major expenditures increased \$6.7 million, causing a \$7.8 million decrease in fund balance. The Combining Statement of Revenues, Expenditures and Changes in Fund Balance, Non-Major Governmental Funds can be found in Exhibit C.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### ***Proprietary Funds – Internal Service Funds***

The County's internal service funds net position increased in 2021. This is the result of expenses - medical claims, workers' compensation claims, insurance premiums, and administration costs - not outpacing the level of related revenues designated for collection. For the year ended December 31, 2021, the net gain combined for the Medical Fund and the Workers' Compensation Fund amounted to approximately \$38,000. In 2021, the County collected operating revenues of \$293,576 more than the amount collected in 2020. The internal service fund also had an increase in costs of services and administrative expenses of approximately \$280,809 from 2020 to 2021.

### ***Fiduciary Funds***

The County maintains fiduciary funds for the Pension Trust Fund and several Custodial Funds. The Pension Trust Fund's net position increased approximately \$36.1 million in 2021 and increased approximately \$18.3 million in 2020, respectively. The appreciation in the fair value of investments in 2021 amounted to \$46.4 million and the appreciation in fair value of investments in 2020 amounted to \$29.5 million. The Pension Trust Fund has a \$386.9 million balance in net position as of December 31, 2021.

### **General Fund Budgetary Highlights**

During any given year there are many factors that may change a budget from the *original* approved version to the *final* ending version. There may be changes in policies, revenue sources or unexpected events that have a financial impact upon the County and require that the budget be adjusted to reflect those circumstances.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT’S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

The General Fund’s budgeted revenues were increased by approximately \$2.1 million since the passing of the original 2021 budget. Adjustments were made to increase Intergovernmental Revenues by \$1.9 million, increase Departmental Earnings by \$15,000, and increase Miscellaneous Revenues by \$86,000. Miscellaneous Revenues were adjusted to net reimbursement revenues against expenses, causing a \$4.7 million difference in final budgeted revenues when compared to actual revenues. Total General Fund revenues were about \$5.0 million lower than final amended budgeted revenues. Budgeted expenditures were decreased from the initial \$78.4 million to close to \$75.6 million, primarily due to a reduction in general government, public safety and partially offset by an increase in budgeted human services expenditures. Despite the amendments in budgeted expenditures, the actual expenditures in the categories of general government, judicial, public safety, public works and enterprises, and culture, recreation, and conservation were a combined \$3.2 million lower than the final amended budgeted expenditures in those same categories. Overall, aggregate final amended budgeted expenditures were \$3.4 million more than actual expenditures of the General Fund. The General Fund’s Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual can be found on page 138 of this report.

Budgetary restrictions continue to be enforced across departments of the General Fund. Along with long-term debt restructuring, the County continues to search for new revenue sources and ways to cut costs.

### **County of Beaver’s Capital Assets (in thousands and net of accumulated depreciation)**

What follows is a summary of the capital assets recorded in the County’s primary government as of December 31, 2021 and 2020:

	2021	2020
Assets not Being Depreciated	\$ 1,733	\$ 1,733
Buildings and Improvements	50,262	47,035
Vehicles	936	840
Furniture and Equipment	8,394	8,141
Infrastructure	56,934	56,924
Total	<u>\$ 118,259</u>	<u>\$ 114,673</u>

Additional information on the County’s capital assets can be found in Note F of this report.

# COUNTY OF BEAVER, PENNSYLVANIA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### County of Beaver's Outstanding Long-Term Debt (excluding net pension liability)

The following is a summary of the County's outstanding long-term debt, excluding the net pension liability, as of December 31, 2021 and 2020:

	2021	2020
Governmental Activities:		
General obligation debt	\$ 87,085,000	\$ 92,450,000
Other long-term debt	43,909,850	46,587,618
(Discount)/Premium	4,336,158	5,085,235
Total	<u>\$ 135,331,008</u>	<u>\$ 144,122,853</u>

The County's general obligation bond rating from Standard and Poor's was raised to a rating of 'A-' from 'BBB+'. Additional information on the County's long-term debt can be found in Note J of this report.

### Economic Factors

Budget cuts affecting the federal and the Commonwealth's governments along with an increase in Human Services provided to our county residence are likely to continue affecting the various departments and programs throughout the County during 2022. The multi-billion dollar investment expected from the construction of an ethane cracker plant and its subsequent operation within Beaver County is sure to enhance the County's revenues as well as its residents' quality of life. The County's management continues to actively address financial challenges into the future by searching for economic opportunities while optimizing the use of available resources.

### Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in them. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Controller  
Beaver County Courthouse  
810 Third Street  
Beaver, Pennsylvania 15009-2196

# **BASIC FINANCIAL STATEMENTS**

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**COUNTY OF BEAVER, PENNSYLVANIA**

**STATEMENT OF NET POSITION**

DECEMBER 31, 2021 or JUNE 30, 2021

	Primary Government	Component Units	
	Governmental Activities	Beaver County Transit Authority as of June 30, 2021	Community College of Beaver County as of June 30, 2021
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 115,972,255	\$ 1,634,426	\$ 2,552,585
Restricted Cash	12,773,047	-	309,370
Restricted Investments	-	-	2,298,527
Receivables	19,168,461	5,887,875	2,243,172
Supplies	-	271,981	-
Prepaid Items	1,768,833	120,583	537,051
<b>Total Current Assets</b>	<b>149,682,596</b>	<b>7,914,865</b>	<b>7,940,705</b>
<b>Non-Current Assets</b>			
Land and Land Improvements	1,732,929	3,774,575	1,728,515
Buildings and Improvements	99,633,926	17,556,046	61,428,661
Construction in Progress	-	3,399,272	42,250
Vehicles	5,557,601	17,664,789	242,972
Furniture and Equipment	25,396,896	1,502,040	15,238,243
Infrastructure	80,982,602	-	-
Accumulated Depreciation	(95,044,628)	(19,973,035)	(39,578,969)
Net Pension Asset	24,773,040	-	-
<b>Total Non-Current Assets</b>	<b>143,032,366</b>	<b>23,923,687</b>	<b>39,101,672</b>
<b>Total Assets</b>	<b>292,714,962</b>	<b>31,838,552</b>	<b>47,042,377</b>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding Debt	13,615,727	-	322,616
Deferred Outflows on Other Postemployment benefits	-	-	4,000
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	21,816,984	-	226,957
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 328,147,673</b>	<b>\$ 31,838,552</b>	<b>\$ 47,595,950</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 12,425,822	\$ 527,267	\$ 697,809
Accrued Vacation	2,995,291	-	20,000
Accrued Interest	796,496	-	66,976
Accrued Other Liabilities	3,669,826	240,139	874,833
Unearned Revenues	63,609,849	5,723,092	870,371
Accrued Other Employee Benefits	579,591	143,730	-
Accrued HealthChoices Program Costs	3,500,000	-	-
Long-Term Debt	7,727,055	-	2,467,330
<b>Total Current Liabilities</b>	<b>95,303,930</b>	<b>6,634,228</b>	<b>4,997,319</b>
<b>Non-Current Liabilities</b>			
Long-Term Debt	127,603,953	-	28,652,565
Net Pension Liability	-	-	1,526,000
<b>Total Non-Current Liabilities</b>	<b>127,603,953</b>	<b>-</b>	<b>30,178,565</b>
<b>Total Liabilities</b>	<b>222,907,883</b>	<b>6,634,228</b>	<b>35,175,884</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows on Other Postemployment benefits	-	-	31,000
Difference Between Expected and Actual Experience for Pension Plan	41,464,261	-	520,000
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>264,372,144</b>	<b>6,634,228</b>	<b>35,726,884</b>
<b>Net Position</b>			
Net Investment in Capital Assets	28,919,252	23,923,687	8,988,058
Restricted for:			
Nonexpendable	-	-	2,821,620
Programs for Mental / Behavioral Health	15,437,616	-	-
Programs for Children & Youth	4,044,390	-	-
Programs for Community Development	75,175	-	-
Programs for Capital Projects	8,061,509	-	-
Programs for General Law Enforcement	698,325	-	-
Programs for Elderly Population	1,573,436	-	-
Programs for Office Improvements	796,647	-	-
Programs for Emergency Services	95,226	-	-
Programs for Tourism	1,210,145	-	-
Unrestricted	2,863,808	1,280,637	59,388
<b>Total Net Position</b>	<b>\$ 63,775,529</b>	<b>\$ 25,204,324</b>	<b>\$ 11,869,066</b>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2021 or JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Change in Net Position			
		Fees and Charges	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units	
					Governmental Activities	Beaver County Transit Authority as of June 30, 2021	Community College of Beaver County as of June 30, 2021	
<b>Primary Government</b>								
Governmental Activities								
General Government	\$ 14,769,572	\$ 10,843,954	\$ 8,543,312	\$ -	\$ 4,617,694	\$ -	\$ -	
Judicial	18,521,901	653,481	3,050,735	-	(14,817,685)	-	-	
Public Safety	21,609,121	3,534,731	858,114	-	(17,216,276)	-	-	
Public Works and Enterprises	5,344,616	16,009	2,338,744	-	(2,989,863)	-	-	
Culture, Recreation and Conservation	3,602,950	869,986	-	-	(2,732,964)	-	-	
Human Services	106,529,666	1,499,595	91,795,580	-	(13,234,491)	-	-	
Economic Development	13,132,499	344,966	13,071,975	-	284,442	-	-	
Miscellaneous	-	218,534	-	-	218,534	-	-	
Interest Expense	5,885,849	-	-	-	(5,885,849)	-	-	
Total Governmental Activities	189,396,174	17,981,256	119,658,460	-	(51,756,458)	-	-	
<b>Total Primary Government</b>	<b>\$ 189,396,174</b>	<b>\$ 17,981,256</b>	<b>\$ 119,658,460</b>	<b>\$ -</b>	<b>\$ (51,756,458)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Component Units</b>								
Beaver County Transit Authority	\$ 11,981,582	\$ 468,271	\$ 8,480,836	\$ 4,095,514	\$ -	\$ 1,063,039	\$ -	
Community College of Beaver County	25,642,374	10,289,116	18,143,767	-	-	-	2,790,509	
<b>Total Component Units</b>	<b>\$ 37,623,956</b>	<b>\$ 10,757,387</b>	<b>\$ 26,624,603</b>	<b>\$ 4,095,514</b>	<b>\$ -</b>	<b>\$ 1,063,039</b>	<b>\$ 2,790,509</b>	
					General Revenues			
					Real Estate Taxes			
					\$ 58,543,196	\$ -	\$ -	
					Investment Income			
					198,673	-	354,196	
					Gain (Loss) on Disposal of Capital Assets			
					-	-	(663)	
					<b>Total General Revenues</b>			
					58,741,869	-	353,533	
					Change in Net Position			
					6,985,411	1,063,039	3,144,042	
					Net Position - Beginning			
					56,790,118	24,141,285	8,725,024	
					Net Position - Ending			
					\$ 63,775,529	\$ 25,204,324	\$ 11,869,066	

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2021

		Mental Health/ Intellectual Disabilities		Emergency 911 Center		HealthChoices		Children & Youth
	General							
<b>Assets</b>								
Cash and Cash Equivalents	\$ 21,387,904	\$ 2,968,408		\$ 3,257,828		\$ 5,269,603		\$ 8,590
Restricted Cash	332,265	-		-		12,440,782		-
Receivables	1,966,567	997,953		1,009,632		5,047,105		4,738,881
Prepaid Items	285,400	-		149,796		1,290,355		4,713
Interfund Receivables	4,903,256	7,621		-		594		1,693,426
<b>Total Assets</b>	<b>\$ 28,875,392</b>	<b>\$ 3,973,982</b>		<b>\$ 4,417,256</b>		<b>\$ 24,048,439</b>		<b>\$ 6,445,610</b>
<b>Liabilities</b>								
Accounts Payable	\$ 2,027,215	\$ 1,480,162		\$ 46,902		\$ 5,040,346		\$ 1,173,582
Accrued Wages and Payroll Costs	2,551,471	126,089		-		30,921		143,075
Accrued Other Liabilities	250,854	307,496		-		144,799		-
Accrued HealthChoices Program Costs	-	-		-		3,500,000		-
Unearned Revenues	424,910	153,419		2,791,864		-		-
Interfund Payable	1,693,426	447,864		1,572,737		63,354		1,079,850
<b>Total Liabilities</b>	<b>6,947,876</b>	<b>2,515,030</b>		<b>4,411,503</b>		<b>8,779,420</b>		<b>2,396,507</b>
<b>Deferred Inflows of Resources</b>								
Unavailable Revenues	105,883	11,686		105,890		-		4,044,390
<b>Fund Balance (Deficit)</b>								
Non-Spendable:								
Prepaid Items	285,400	-		149,796		1,290,355		4,713
Restricted:								
Programs for Mental / Behavioral Health	-	1,447,266		-		13,978,664		-
Programs for Community Development	-	-		-		-		-
Other	332,265	-		-		-		-
Committed:								
Capital Projects	-	-		-		-		-
Assigned:								
Capital Projects	7,000,000	-		-		-		-
Unassigned:	14,203,968	-		(249,933)		-		-
<b>Total Fund Balance (Deficit)</b>	<b>21,821,633</b>	<b>1,447,266</b>		<b>(100,137)</b>		<b>15,269,019</b>		<b>4,713</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 28,875,392</b>	<b>\$ 3,973,982</b>		<b>\$ 4,417,256</b>		<b>\$ 24,048,439</b>		<b>\$ 6,445,610</b>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## BALANCE SHEET GOVERNMENTAL FUNDS (CONTINUED)

DECEMBER 31, 2021

	Community Development	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ 15,391,159	\$ 45,821,026	\$ 18,960,199	\$ 113,064,717
Restricted Cash	-	-	-	12,773,047
Receivables	865,450	-	469,545	15,095,133
Prepaid Items	-	-	38,569	1,768,833
Interfund Receivables	-	-	-	6,604,897
<b>Total Assets</b>	<b>\$ 16,256,609</b>	<b>\$ 45,821,026</b>	<b>\$ 19,468,313</b>	<b>\$ 149,306,627</b>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 1,196,305	\$ 3,300	\$ 684,865	\$ 11,652,677
Accrued Wages and Payroll Costs	11,084	-	104,037	2,966,677
Accrued Other Liabilities	-	-	-	703,149
Accrued HealthChoices Program Costs	-	-	-	3,500,000
Unearned Revenues	14,355,501	45,812,691	71,464	63,609,849
Interfund Payable	618,544	-	1,129,122	6,604,897
<b>Total Liabilities</b>	<b>16,181,434</b>	<b>45,815,991</b>	<b>1,989,488</b>	<b>89,037,249</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable Revenues	-	-	214,684	4,482,533
<b><u>Fund Balance (Deficit)</u></b>				
Non-Spendable:				
Prepaid Items	-	-	38,569	1,768,833
Restricted:				
Programs for Mental / Behavioral Health	-	-	-	15,425,930
Programs for Community Development	75,175	-	-	75,175
Other	-	5,035	12,503,188	12,840,488
Committed:				
Capital Projects	-	-	4,734,059	4,734,059
Assigned:				
Capital Projects	-	-	-	7,000,000
Unassigned:	-	-	(11,675)	13,942,360
<b>Total Fund Balance (Deficit)</b>	<b>75,175</b>	<b>5,035</b>	<b>17,264,141</b>	<b>55,786,845</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 16,256,609</b>	<b>\$ 45,821,026</b>	<b>\$ 19,468,313</b>	<b>\$ 149,306,627</b>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2021

<b>Total Fund Balances - Governmental Funds</b>	\$	55,786,845
Receivables for real estate taxes not available to pay for current period expenditures, and therefore, are deferred in the funds.		4,042,497
Grant revenues not available to pay for current period expenditures, and therefore, are deferred in the funds.		4,482,533
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Land	1,732,929	
Buildings and improvements	99,633,926	
Vehicles	5,557,601	
Furniture and equipment	25,396,896	
Infrastructure	80,982,602	
Accumulated depreciation	<u>(95,044,628)</u>	118,259,326
Accrued interest and accrued vacation payable are not recognized in the governmental funds.		
Accrued interest payable	(796,496)	
Accrued vacation payable	<u>(2,995,291)</u>	(3,791,787)
Non-current liabilities are not due nor payable in the current period, and therefore, are not reported in the funds. These liabilities consist of:		
General obligation bonds series 2016 payable	(33,315,000)	
General obligation bonds series 2017 payable	(48,005,000)	
General obligation bonds series 2020 payable	(5,765,000)	
PFA series of 2020 payable	(24,485,000)	
BCEDA series of 2020 payable	(11,690,000)	
Other general long-term liabilities -		
Premium	(4,336,159)	
Capital Lease Obligation	(6,641,620)	
Accrued sick and early termination benefits payable	<u>(1,093,229)</u>	(135,331,008)
Deferred Charges on Refunding Debt		13,615,727
The net pension asset, and deferred inflows and outflows of resources for pension-related items are not recorded on the fund financial statements.		5,125,763
An internal service fund is used by management to account for medical benefits and workers compensation of the County employees. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		<u>1,585,633</u>
<b>Total Net Position of Governmental Activities</b>	<b>\$</b>	<b><u><u>63,775,529</u></u></b>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Mental Health/ Intellectual Disabilities	Emergency 911 Center	HealthChoices	Children & Youth
<b>Revenues</b>					
Real Estate Taxes	\$ 59,111,243	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	159,452	-	-	-	-
Intergovernmental Revenues	6,174,497	17,270,781	628,469	58,432,919	11,142,360
Departmental Earnings	10,280,974	1,079,531	3,534,731	-	53,220
Interest and Rents	129,043	4,397	6,113	21,506	56
Local Hotel Room Tax	34,542	-	-	-	-
Miscellaneous	213,659	-	-	-	4,375
<b>Total Revenues</b>	<b>76,103,410</b>	<b>18,354,709</b>	<b>4,169,313</b>	<b>58,454,425</b>	<b>11,200,011</b>
<b>Expenditures</b>					
Current					
General Government	10,042,319	-	-	-	-
Judicial	15,499,119	-	-	-	-
Public Safety	17,568,026	-	3,132,450	-	-
Public Works and Enterprises	3,335,694	-	-	-	-
Culture, Recreation and Conservation	3,011,163	-	-	-	-
Economic Development	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Human Services	9,488,091	19,690,292	-	56,034,330	16,873,243
Debt Service	-	-	-	-	-
Principal	7,448,974	4,114	383,322	740	-
Interest	4,808,448	-	70,479	-	-
Other Expenditures	15,050	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Asset Acquisition and Improvement	1,006,359	216,476	696,016	23,800	-
Infrastructure Acquisition and Improvement	-	-	-	-	-
<b>Total Expenditures</b>	<b>72,223,243</b>	<b>19,910,882</b>	<b>4,282,267</b>	<b>56,058,870</b>	<b>16,873,243</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,880,167</b>	<b>(1,556,173)</b>	<b>(112,954)</b>	<b>2,395,555</b>	<b>(5,673,232)</b>
<b>Other Financing Sources (Uses)</b>					
Capital Lease Agreements	402,402	-	-	-	-
Transfers From Other Funds	717,000	755,595	-	-	4,294,507
Transfers To Other Funds	(5,748,129)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(4,628,727)</b>	<b>755,595</b>	<b>-</b>	<b>-</b>	<b>4,294,507</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>(748,560)</b>	<b>(800,578)</b>	<b>(112,954)</b>	<b>2,395,555</b>	<b>(1,378,725)</b>
Fund Balance (Deficit) - Beginning	22,570,193	2,247,844	12,817	12,873,464	1,383,438
Fund Balance (Deficit) - Ending	<b>\$ 21,821,633</b>	<b>\$ 1,447,266</b>	<b>\$ (100,137)</b>	<b>\$ 15,269,019</b>	<b>\$ 4,713</b>

The accompanying notes are an integral part of this financial statement.

## COUNTY OF BEAVER, PENNSYLVANIA

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2021

	Community Development	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Real Estate Taxes	\$ -	\$ -	\$ -	\$ 59,111,243
Licenses and Permits	-	-	-	159,452
Intergovernmental Revenues	13,071,975	176,685	10,125,520	117,023,206
Departmental Earnings	344,966	-	1,882,986	17,176,408
Interest and Rents	7,592	5,035	25,206	198,948
Local Hotel Room Tax	-	-	835,444	869,986
Miscellaneous	-	-	500	218,534
<b>Total Revenues</b>	<b>13,424,533</b>	<b>181,720</b>	<b>12,869,656</b>	<b>194,757,777</b>
<b>Expenditures</b>				
<b>Current</b>				
General Government	-	176,685	3,091,453	13,310,457
Judicial	-	-	3,494,359	18,993,478
Public Safety	-	-	183,560	20,884,036
Public Works and Enterprises	-	-	517,876	3,853,570
Culture, Recreation and Conservation	-	-	329,012	3,340,175
Economic Development	13,186,140	-	-	13,186,140
Intergovernmental	-	-	5,374,905	107,460,861
Human Services	-	-	-	-
Debt Service	-	-	-	-
Principal	309,000	-	64,392	8,210,542
Interest	58,283	-	10,226	4,947,436
Other Expenditures	-	-	-	15,050
Capital Outlay	-	-	-	-
Capital Asset Acquisition and Improvement	-	-	7,033,999	8,976,650
Infrastructure Acquisition and Improvement	-	-	501,937	501,937
<b>Total Expenditures</b>	<b>13,553,423</b>	<b>176,685</b>	<b>20,601,719</b>	<b>203,680,332</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(128,890)</b>	<b>5,035</b>	<b>(7,732,063)</b>	<b>(8,922,555)</b>
<b>Other Financing Sources (Uses)</b>				
Capital Lease Agreements	-	-	-	402,402
Transfers From Other Funds	-	-	698,027	6,465,129
Transfers To Other Funds	-	-	(717,000)	(6,465,129)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(18,973)</b>	<b>402,402</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>(128,890)</b>	<b>5,035</b>	<b>(7,751,036)</b>	<b>(8,520,153)</b>
Fund Balance (Deficit) - Beginning	<b>204,065</b>	<b>-</b>	<b>25,015,177</b>	<b>64,306,998</b>
Fund Balance (Deficit) - Ending	<b>\$ 75,175</b>	<b>\$ 5,035</b>	<b>\$ 17,264,141</b>	<b>\$ 55,786,845</b>

The accompanying notes are an integral part of this financial statement.

## COUNTY OF BEAVER, PENNSYLVANIA

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	(8,520,153)
Revenue timing differences resulted in less revenue for real estate taxes in the Statement of Activities.		(568,048)
Revenue timing differences resulted in more grant revenue in the Statement of Activities due to the period of availability of the funds.		2,160,652
The differences due to capital assets are as follows:		
1. Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay and donated assets	\$ 9,536,950	
Depreciation expense	<u>(5,667,062)</u>	3,869,888
2. The effect of the disposals and transfers of capital assets is to change net position by the net book value of the disposed or transferred assets.		
Net book value of disposed assets		(283,885)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.		
Changes in accrued interest payable	53,010	
Changes in accrued vacation payable	<u>(14,554)</u>	38,456
The difference due to non-current liabilities are as follows:		
1. The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.		
Bond principal payments	7,098,619	
New capital leases	(402,402)	
Capital lease obligation payments	<u>1,148,801</u>	7,845,018
2. Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Amortization of bond discounts/premium		749,077
3. The expense for sick leave and early termination benefits does not require the use of current financial resources. These items are reported as a non-current liability in the Statement of Net Position.		
		197,750
The deferred amount on refunding		
2021 amortization		(1,493,439)
Changes in the net pension liability and related deferred inflows and outflows of resources do not affect current financial resources and therefore are not reflected on the fund statements.		
		2,952,362
An internal service fund is used by management to account for medical and workers' compensation benefits of the County employees. The net change in activity of the internal service fund is reported with governmental activities.		
		<u>37,733</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>6,985,411</u></b>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS

DECEMBER 31, 2021

	<u>Governmental Activities Internal Service Funds</u>
<b><u>Assets</u></b>	
Current Assets	
Cash and Cash Equivalents	\$ 2,907,538
Receivables	30,831
Total Current Assets	<u>2,938,369</u>
<b>Total Assets</b>	<b><u><u>\$ 2,938,369</u></u></b>
<b><u>Liabilities</u></b>	
Current Liabilities	
Accounts Payable	\$ 773,145
Accrued Employee Benefits	579,591
Total Current Liabilities	<u>1,352,736</u>
<b>Total Liabilities</b>	<b><u>1,352,736</u></b>
<b><u>Net Position</u></b>	
Unrestricted	<u>1,585,633</u>
<b>Total Net Position</b>	<b><u><u>\$ 1,585,633</u></u></b>

The accompanying notes are an integral part of this financial statement.

**COUNTY OF BEAVER, PENNSYLVANIA**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Governmental Activities
	Internal Service Funds
<b><u>Operating Revenues</u></b>	
Charges for Services	\$ 12,248,470
Total Operating Revenues	12,248,470
<b><u>Operating Expenses</u></b>	
Costs of Services	10,953,258
Administrative	1,257,755
Total Operating Expenses	12,211,013
<b>Operating Income</b>	37,457
<b><u>Non-Operating Revenues</u></b>	
Investment Income	276
Total Non-Operating Revenues	276
<b>Change in Net Position</b>	37,733
Total Net Position - Beginning	1,547,900
Total Net Position - Ending	\$ 1,585,633

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Governmental Activities Internal Service Funds
<b><u>Cash Flows from Operating Activities</u></b>	
Cash receipts for services provided	\$ 13,176,634
Cash payments to suppliers	(12,561,562)
Net Cash Provided by/(Used in) Operating Activities	615,072
<b><u>Cash Flows from Non-Capital Financing Activities</u></b>	
	-
<b><u>Cash Flows from Investing Activities</u></b>	
Investment Income	276
Net Cash Provided by Investing Activities	276
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	615,348
<b><u>Cash and Cash Equivalents</u></b>	
Beginning of year	2,292,190
End of year	\$ 2,907,538
<b><u>Reconciliation of Operating Income/(Loss) to Net Cash Provided by/(Used in) Operating Activities</u></b>	
Operating Income/(Loss)	\$ 37,457
Change in operating assets and liabilities	
Receivables	179,094
Accounts payable	297,015
Interfund receivable	32,621
Accrued employee benefits	68,885
Net Cash Provided by/(Used in) Operating Activities	\$ 615,072

**Disclosure of Accounting Policy**

For purposes of the Statement of Cash Flows, the Primary Government considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## STATEMENT OF NET POSITION FIDUCIARY FUNDS

DECEMBER 31, 2021

	<b>Pension Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>		
Cash and Cash Equivalents	\$ 9,983,511	\$ 5,519,089
Interest and Dividends Receivable	271,412	-
Investments		
Common and Preferred Stocks	144,974,899	-
U.S. and Local Government Obligations	16,990,245	-
Corporate Bonds	15,240,384	-
Registered Investment Companies	130,801,766	-
Interest in Limited Partnership	20,154,846	-
Interest in Collective Trust	49,933,454	-
Total Investments	378,095,594	5,519,089
<b>Total Assets</b>	<b>\$ 388,350,517</b>	<b>\$ 5,519,089</b>
<b><u>Liabilities</u></b>		
Accounts Payable	\$ 1,496,605	\$ -
<b>Total Liabilities</b>	1,496,605	-
<b><u>Net Position</u></b>		
Fiduciary Net Position Restricted for Pensions	386,853,912	-
Fiduciary Net Position Held for Others	-	5,519,089
<b>Total Net Position</b>	<b>\$ 386,853,912</b>	<b>\$ 5,519,089</b>

The accompanying notes are an integral part of this financial statement.

**COUNTY OF BEAVER, PENNSYLVANIA**

**STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<b>Pension Trust Fund</b>	<b>Custodial Funds</b>
<b><u>Additions (Deductions)</u></b>		
Contributions		
Member	\$ 3,968,366	\$ -
Employer	2,343,287	-
Total Contributions	<u>6,311,653</u>	<u>-</u>
Investment Income		
Net Appreciation in Fair Value of Investments	46,387,510	-
Interest and Dividends	7,218,915	-
Less: Investment Management and Actuarial Fees	<u>(1,091,023)</u>	<u>-</u>
Net Investment Income (Loss)	<u>52,515,402</u>	<u>-</u>
Additions to Custodial Funds		
Court Collections	-	3,544,304
Support Payments	-	71,209
Realty Tax Collections	-	27,069,349
Filing Fee Collections	-	15,411,767
Sheriff Collections	-	696,889
Received for Distribution to Landlords	-	845,588
Delinquent Taxes and Parcel Sale Proceeds	-	16,927,309
Collections for the Commonwealth	-	273,797
Total Custodial Fund Additions	<u>-</u>	<u>64,840,212</u>
Total Additions (Deductions)	<u>58,827,055</u>	<u>64,840,212</u>
<b><u>Deductions</u></b>		
Benefits Paid to Plan Members and Beneficiaries (including refunds of member contributions)	22,386,264	-
Administrative Expenses	<u>338,534</u>	<u>-</u>
Deductions to Custodial Funds		
Court Disbursements	-	3,516,583
Payments to Plaintiffs	-	104,868
Disbursement to the Commonwealth	-	42,268,507
Disbursement to Other Government	-	15,502,101
Distributions to Landlords	-	763,260
Total Custodial Fund Deductions	<u>-</u>	<u>62,155,319</u>
Total Deductions	<u>22,724,798</u>	<u>62,155,319</u>
Net Increase (Decrease) in Net Position	36,102,257	2,684,893
<b><u>Restricted Net Position</u></b>		
Beginning of Year	<u>350,751,655</u>	<u>2,834,196</u>
End of Year	<u>\$ 386,853,912</u>	<u>\$ 5,519,089</u>

The accompanying notes are an integral part of this financial statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Beaver, Pennsylvania (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The significant accounting policies are described below.

#### 1. Organization and Reporting Entity

The organization of the County and the basis of the reporting entity are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

The County was founded as a subdivision of the Commonwealth of Pennsylvania under Title XVI of the Pennsylvania Statutes. The County operates under an elected three member Board of Commissioners and it provides the following services as authorized by Pennsylvania's County Code: public safety, judicial, medical, human services, economic development, and culture and recreation.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, the County has evaluated all related entities (authorities, commissions, and affiliates) for possible inclusion in the financial reporting entity.

#### Discretely Presented Component Units

The component unit columns in the government-wide financial statements include individual financial data for the Beaver County Transit Authority (BCTA) and the Community College of Beaver County (CCBC). Financial information of these units is reported in separate columns to emphasize that they are legally separate from the County. They are component units because of the significance of their operations or financial relationships with the County. Their boards are appointed by the County Commissioners and they receive significant operating subsidies from the County. Complete and more detailed financial statements of these component units can be obtained from:

Beaver County Transit Authority  
200 W. Washington Street  
Rochester, PA 15074

Community College of Beaver County  
Controller's Office  
One Campus Drive  
Monaca, PA 15061

The reporting period for BCTA and CCBC is as of and for the year ended June 30, 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 1. Organization and Reporting Entity - Continued

##### Summary of Significant Accounting Policies for BCTA

General Policy – The financial statements of BCTA have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Basis of Accounting – BCTA accounts for expenses using the accrual method of accounting. Grant revenue is recognized when the corresponding grant purpose expense is incurred. Grant monies received before the revenue recognition criteria have been met are reported as unearned revenue. BCTA's practice is to record grants as receivables and unavailable revenue at the time the grants are awarded. Passenger fares are recorded when received. All other revenues are recognized when earned. Assets are depreciated using the straight-line method over their estimated useful lives.

##### Summary of Significant Accounting Policies for CCBC

General Policy – CCBC prepares its financial statements in accordance with generally accepted accounting principles for public colleges and universities as outlined by GASB. In accordance with GASB, CCBC elects to report its financial activities as Business-Type Activities only. Inter-fund activity within CCBC has been eliminated in the preparation of the financial statements.

Basis of Accounting – CCBC prepares its financial statements using the accrual basis of accounting. Under this method, revenue is recognized when earned and expenses are recognized when the obligation to pay is incurred. Assets are depreciated using the straight-line method over their estimated useful lives.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 1. Organization and Reporting Entity - Continued

##### Related Organizations

The Board of Commissioners is responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. These organizations include the:

- Beaver County Agricultural Land Preservation Board
- Beaver County Airport Authority
- Beaver County Conservation District
- Beaver County Economic Development Authority
- Beaver County Hospital Authority
- Beaver County Housing Authority
- Beaver County Industrial Development Authority
- Beaver County Job Training
- Beaver County Redevelopment Authority
- Pennsylvania Finance Authority
- Southwestern Pennsylvania Commission
- Workforce Investment Board

#### 2. Government-Wide Financial Statements and Fund Financial Statements

##### Government-Wide Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges for support. Activities of the internal service funds are eliminated to avoid “doubling up” revenues and expenses. The entire surplus of the internal service funds was recorded as a decrease in expenses of the primary government. All other internal events, such as interfund reimbursements, are treated as a reduction of the appropriate expense. There are no interfund services provided. Fiduciary funds are also excluded from the government-wide financial statements.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 2. Government-Wide Financial Statements and Fund Financial Statements - Continued

##### Government-Wide Statements (continued):

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the County and for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financed or draws from the general revenues of the County. Certain indirect costs are included in the program expense reported for individual functions and activities.

Net position is reported as restricted when constraints placed on these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws, regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is County policy to use restricted resources first and then unrestricted resources as they are needed.

##### Fund Financial Statements:

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each of them displayed in a separate column.

Certain funds are required by GAAP to be presented as major funds of the County. The requirement to present a fund as "major" is based on the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, and expenditures within the fund, with the exception of the General Fund, which must always be presented as a major fund. Additionally, the County has the option of voluntarily presenting any fund as major.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 2. Government-Wide Financial Statements and Fund Financial Statements - Continued

##### Fund Financial Statements (continued):

The County reports the following governmental funds as major:

*General Fund.* This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Mental Health / Intellectual Disabilities.* This fund is responsible for serving certain mental and behavioral health needs of the County's citizens. Revenues and other resources reported in this fund are derived from a variety of federal and state grants as well as from transfers for county matches from the General Fund.

*Emergency 911 Center.* This fund is responsible for managing and administrating all activities that pertain to emergency situations affecting Beaver County. Revenues are earned mostly through collection of a monthly fee collected on the use of telephone lines (including cellular and internet lines).

*HealthChoices.* HealthChoices is a program sponsored by the Commonwealth of Pennsylvania and administered by the County to meet the needs of low income individuals with behavioral health problems. Revenue and other resources reported in this fund are derived from a capitated arrangement through an intergovernmental contract.

*Children & Youth.* The purpose of this fund is to protect and care for children who have been abused, neglected, exploited, abandoned, adjudicated delinquent, or are without proper parental supervision. Revenues and other resources reported in this fund are derived from a variety of federal and state grants, as well as from transfers for county matches from the General Fund.

*Community Development.* This fund accounts for the activities of the Community Development Program of Beaver County (CDP). The CDP's mission is two-fold: to improve the living conditions of low-income individuals and to aid in the elimination of slum and blight. Revenues and other resources reported in this fund are derived from a variety of federal and state grants.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 2. Government-Wide Financial Statements and Fund Financial Statements - Continued

##### Fund Financial Statements (continued):

*American Rescue Plan.* This fund was established for the purpose of tracking funding received by the County from the U.S. Department of Treasury through the American Rescue Plan Act. Payments from the fund are to be used for infrastructure improvements and related expenditures throughout the County.

All remaining governmental funds are aggregated and reported as non-major funds.

#### 3. Fund Types

In accordance with generally accepted accounting principles applicable to governmental units, the accounts of the County are organized and operated on the basis of individual funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts comprised by assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances or net position, revenues, and expenditures or expenses. The following describe the purpose and function of each type of fund presented in the accompanying financial statements.

##### Governmental Fund Types

The *General Fund* is used to account for all financial transactions not accounted for in the fund types listed below. This includes items such as the receipt and expenditure of the general tax levy and fees of general offices.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

*Capital Projects Funds* are used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary fund types).

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 3. Fund Types - Continued

##### Proprietary Fund Type

*Internal Service Funds* account for operations that provide services to other departments or agencies of the County on a cost reimbursement basis. These funds account for the employees' self-insured medical health benefits and workers' compensation claims of the County.

##### Fiduciary Fund Types

*Fiduciary Funds* are used by the County to account for assets held on behalf of outside parties or on behalf of other funds. These funds currently include the pension trust fund and the custodial funds.

The *Pension Trust Fund* is accounted for in essentially the same manner as a proprietary fund and it presents the activities of the Beaver County Employees' Pension Plan.

*Custodial Funds* use the economic resources measurement focus. The funds are used to account for cash collected and disbursed by elected row officers such as the Clerk of Courts, Recorder of Deeds, Register of Wills, Sheriff, Prothonotary, and Treasurer; support payments collected by Domestic Relations; and delinquent real estate tax payments collected by Tax Claim.

#### 4. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues, expenditures, expenses and transfers, and the related assets, deferred inflows and outflows of resources, and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, reconciling financial statements with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds are presented. The primary effect of internal events has been eliminated from the government-wide financial statements.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 4. Basis of Accounting and Measurement Focus - Continued

All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are expected to be collected within sixty days of year-end. As of December 31, 2021, the County delayed revenue recognition of \$4,482,533 because these monies were not yet considered available in accordance with GAAP. Expenditures and transfers out are generally recognized under the accrual basis of accounting when the related liability is incurred, except for compensated absences and financing costs/interest on general long-term debt, which are recorded when the payment is due.

The financial statements of fiduciary and proprietary funds are presented on the accrual basis of accounting. Under this method of accounting, all revenues are recorded when earned and all expenses are recorded when the liability is incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing and producing services in connection with a proprietary fund's ongoing revenues. The principal operating revenues of the County's proprietary funds are discussed in the next section. Operating expenses for internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Pension Trust Fund and the custodial funds' financial statements are also prepared using the accrual basis of accounting. Employee and employer contributions are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the pension plan. Administrative costs from services provided by outside vendors are recorded when incurred. Investments are reported at fair value.

Certain other costs for services provided internally are not charged to and therefore not recorded on the financial statements of the Pension Trust Fund.

The Pension Trust Fund and the custodial funds' investments are reported at fair value. Investments traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Other investments are valued based on their liquidation amounts as estimated by the investment fund's management. Investment income is recognized as earned. Gains and losses on sales and exchanges are recognized on the transaction date.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 5. Revenues

Property taxes collected by the Treasurer within sixty days subsequent to December 31, related to the prior year, are recorded as revenue on the Statement of Revenues, Expenditures and Changes in Fund Balance.

Federal and state grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the County is entitled to the grants. However, these grants are subject to audits and adjustments by grantor agencies. Revenues received after sixty days subsequent to year-end are recorded as unavailable revenue on the governmental funds' Balance Sheets and, for the period of collection, as revenue on the Statement of Revenues, Expenditures and Changes in Fund Balance. Grant revenues recognized for expenditures which are disallowed are repayable to the grantor. Management has presented these statements based upon its understanding of restrictions on the revenues recognized. Revenue recognized by HealthChoices is based on the number of eligible members within the County, paid monthly at a contracted rate with Pennsylvania's Department of Human Services.

#### 6. Unavailable and Unearned Revenues

Under the modified accrual basis of accounting, revenue is not recognized until it is available to liquidate liabilities of the current period; under full accrual accounting, revenue is recognized as soon as it is earned. Assets received on or prior to the financial statement date, for which the revenue recognition requirements have not been met, are posted as unearned revenue on the Statements of Net Position and the Balance Sheet for Governmental Funds. Certain payments received by the County are considered unearned and not subject to revenue recognition under either the full or the modified accrual basis.

#### 7. Expenditures

Capital asset purchases relating to non-proprietary fund type assets are included in current year expenditures in governmental funds and are capitalized on the government-wide Statement of Net Position. Interest on non-proprietary fund debt is recorded as an expenditure on the Statement of Revenues, Expenditures and Changes in Fund Balances when paid or when payment is due.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 8. Cash, Cash Equivalents, Restricted Cash, and Investments

The County maintains numerous checking accounts for depositing receipts and disbursing expenditures for all governmental fund types. In addition, the County maintains two accounts in the Pennsylvania Local Government Investment Trust (PLGIT) and three commercial money market accounts which all earn interest. The County actively manages its cash balances, pursuing higher-interest earning accounts as cash is available. The balances maintained in these accounts represent the individual interest of each representative fund in the account and they are recorded at cost, which approximates fair value.

HealthChoices' restricted cash represents deposits the County is required to maintain in order to meet certain contractual provisions of grantor agencies.

For purposes of the accompanying Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when acquired, including restricted cash, to be cash equivalents regardless of any restrictions.

#### 9. Prepaid Items

Prepaid items in the fund financial statements are recorded as assets in the specific governmental fund in which future benefits will be derived. The prepaid items in the fund financial statements are recognized under the consumption method and they consist primarily of prepaid insurance premiums in the General Fund, and prepaid claim payments for HealthChoices.

#### 10. Capital Assets

The accounting and reporting applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets that have been acquired for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized in the government-wide Statement of Net Position. All capital assets are recorded at cost, if known, or at estimated historical cost. Donated capital assets are recorded at their acquisition value on the date of the donation. The County uses a threshold of \$5,000 for recording substantially all capital assets. All infrastructure placed into service after 1980 is capitalized. Depreciation and related accumulated depreciation on capital assets is recorded in the government-wide statements and the proprietary fund financial statements and it is computed using the straight-line method over the estimated useful lives of the related assets.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 10. Capital Assets - Continued

Estimated useful lives for the County's classes of reported capital assets are as follows:

Infrastructure	50 years
Buildings and Land Improvements	40 years
Leasehold Improvements	10 years
Equipment	10 years
Computer Hardware	6 years
Computer Software	5 years
Vehicles	5 years
Furniture and Fixtures	5 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Major renewals or betterments are capitalized as additions.

#### 11. Compensated Absences

The vacation policy for substantially all of the County's employees provides that vacation earned from the prior years' service, granted to employees on January 1, must be taken by December 31 of that same year. Therefore, the accrual in the government-wide Statement of Net Position represents what was earned through December 31, 2021, granted on January 1, 2022.

Employees, other than those mentioned below, may accumulate up to 100 days of sick leave. Sheriff's deputies may accumulate up to a maximum of 150 days of sick leave. Jail guards receive twelve days of sick leave per year with no limit on the maximum number of days that can be carried into the subsequent years. Children & Youth, Office on Aging, Mental Health / Intellectual Disabilities, and probation office employees receive paid time off. These employees may accumulate up to a maximum of 50 days of paid leave. Court-related employees may accrue up to 35 so-called "package days". "Package days" combine an employee's vacation, sick time, and personal time. If compensated absence time is not used, it is paid to retirement-eligible employees upon retiring at varying rates. Accumulated compensated absence time as of December 31, 2021, that is estimated to be paid to employees upon retirement has been recorded in the government-wide Statement of Net Position under Non-current Liabilities.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 12. Accrued HealthChoices Program Costs

The HealthChoices Program accrues an estimate of its medical service liability at the end of each accounting period. The estimate is developed using a process that accounts for the lag between the point in time that the payment is made for a service and the point in time that the County became liable for the service. The HealthChoices Program contracts with an independent actuary to certify this estimate. Subsequent payments are also reviewed to confirm the reasonableness of the estimate.

#### 13. Accrued Healthcare Costs

Accrued healthcare costs of the Internal Service Funds represent medical self-insurance claims and workers' compensation claims. The claims liability is calculated using a completion factor based on claims history and the historical time lag between dates of service and the dates of payment.

#### 14. Early Termination Benefits

Early termination benefits payable to former employees were recorded at their discounted present values using an annual discount rate of 2.5%. As of December 31, 2021, there are no remaining amounts owed to former employees under early termination benefit agreements.

#### 15. Pension

In the Government-Wide financial statements, the County recognizes pension expense in accordance with GASB Statements No. 68 and 71. Pension expenditures are recognized under the modified accrual basis within the Governmental Funds to the extent of County contributions. See Note G for further information.

#### 16. Budgets

The County Board of Commissioners (the "Commissioners") annually adopts a formal budget for all of the Governmental Fund Types. The procedures described below are followed in establishing the budgetary data reflected in the financial statements.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 16. Budgets - Continued

The County Controller submits the proposed budget to the Commissioners no less than thirty days prior to the adoption of the budget for the year beginning the following January 1. The proposed budget is adopted no later than December 31, with certain exceptions. Notice of the availability of the proposed budget for public inspection is made at least twenty days prior to the adoption of the final budget.

The Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including proceeds of any borrowing. Appropriations lapse at year-end if not recorded in the financial statements.

Appropriated budgets are adopted and presented on a modified accrual basis consistent with GAAP by fund, department, and line-item. Line-items are department-specific revenues and expenditures, such as taxes, fees, salaries and supplies. This basis of accounting is the same as that used for the fund financial statements. Transfers of appropriations may be requested between line-items within a department or between departments within the same fund. All transfers of appropriations require the approval of the Commissioners. The legal level of control is exercised by fund and department, and management's level of control is at each line-item.

Formal budgetary review is employed as a management control during the year for all Governmental Funds. Final budget amounts presented in the schedules and supplementary information accompanying the financial statements are as amended as of December 31, 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 17. Deferred Outflows / Inflows of Resources

In addition to assets, the Statement of Net Position, the Balance Sheet for Governmental Funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the deferred charge on refunding and net difference between projected and actual earnings on pension plan investments, which are reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. The net difference between projected and actual earnings on pension plan investments is based on an actuarial valuation as further described in Note G.

In addition to liabilities, the Statement of Net Position and/or the Balance Sheet for Governmental Funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government only has one type of item, which arises only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported in the Governmental Funds Balance Sheet. The Governmental Funds report unavailable revenues from grant agreements. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government has another type, the difference between expected and actual experience for pension plan. This amount is also based on an actuarial valuation as further described in Note G.

#### 18. Fund Balance

GASB Statement No. 54 establishes accounting and financial reporting standards for all governments that report governmental funds. This statement establishes criteria for classifying fund balances into specifically defined classifications and it clarifies definitions as follows:

Non-spendable – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally required to be maintained intact.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 18. Fund Balance - Continued

Restricted – This classification consists of amounts that are restricted to specific purposes, as imposed by external restrictions such as constitutional provisions or enabling legislation.

Committed – This classification consists of amounts used for specific purposes exclusively imposed by formal action of the County’s Board of Commissioners, the County’s highest level of decision-making authority. Only through execution of a resolution by the County’s Board of Commissioners prior to fiscal year-end can the County commit fund balance or remove or modify a previously committed fund balance.

Assigned – This classification consists of amounts constrained by the County’s intent to be used for specific purposes that are neither restricted nor committed. The policy in place allows for procedures of the Commissioners and the Controller to jointly assign amounts to be used for specific purposes before issuance of the audited financial statements.

Unassigned – This classification consists of amounts that have not been assigned to other resources and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that could report a positive unassigned fund balance.

It is the County’s policy, when more than one classification of fund balance is available for a particular purpose, to first apply expenditures against the restricted fund balance followed by committed, assigned, and then unassigned fund balance.

The governmental fund types use encumbrance accounting, under which open purchase orders are recorded. Open encumbrances do not constitute expenditures or liabilities since the obligations will be honored, re-appropriated and added to each department’s subsequent year’s budget. See Note M for additional encumbrance information.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 18. Fund Balance - Continued

Amounts reported as restricted fund balance – other – on the Governmental Funds’ Balance Sheet have the following specific purposes:

#### **Restricted Fund Balance - Other**

For Automation and Records Improvement	\$	796,647
For Act 12 Demolition		696,825
For Regional Booking Center		96,587
For Offender's Supervisory		223,081
For Victim Witness		27,518
For Hazardous Materials/Act 147 Grants		95,226
For Liquid Fuels		5,561,914
For Office on Aging		1,573,436
For Tourist Promotion		1,210,145
For Anti-Drug Task Force/Educational		136,455
For American Rescue Plan		5,035
For Capital Projects		2,085,354
For General		332,265
		<u>12,840,488</u>

#### *HealthChoices Program*

HealthChoices receives funds based on a contract between the County and the Commonwealth of Pennsylvania’s Department of Human Services (Commonwealth). Per the contract, the County must maintain a restricted reserve for equity and a plan of insolvency. As of December 31, 2021, the County has met the equity requirement by maintaining \$2,495,473 in a separate bank account. Assets can be transferred from this account only with the permission of the Commonwealth. As of December 31, 2021, the County has also met the insolvency requirement determined by the Commonwealth by maintaining, at a minimum, the equivalent of sixty days’ worth of unpaid claims. The minimum, which was determined by the Commonwealth to be \$5,562,370 is maintained in a separate bank account.

The contract also allows the County to maintain a reserve for risk and contingency in an amount not to exceed ninety days of unpaid claims. The County has elected to have this reserve by restricting \$9,755,280 of cash and investments at December 31, 2021. Draw-down of these funds requires approval of the Commonwealth.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 19. Net Position

GASB Statement No. 63 requires a classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined below:

- Net investment in capital assets – This component consists of capital assets, net of accumulated depreciation, deferred outflows, and reduced further by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.
- Restricted – This component of net position entails the balance subject to constraints placed on the use of resources through external restrictions, such as, constitutional provisions or enabling legislation.
- Unrestricted – This component consists of resources that do not meet the definition of “restricted” or “net investment in capital assets.”

The County’s policy is to apply expenses against restricted net position first, then unrestricted net position, when that choice is permitted.

#### 20. Adoption of Governmental Accounting Standards Board Pronouncements

The GASB has issued Statement No. 89 “*Accounting for Interest Cost Incurred before the End of a Construction Period*”, effective for periods beginning after December 15, 2020. This statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period as well as simplify accounting for interest cost incurred before the end of a construction period.

The GASB has issued Statement No. 98 “*The Annual Comprehensive Financial Report*”, effective for periods beginning after December 15, 2020. This statement is to replace the term “comprehensive annual financial report” and its acronym with “annual comprehensive financial report (ACFR).”

#### 21. Pending Governmental Accounting Standards Board Pronouncements

The GASB has issued Statement No. 87 “*Leases*”, effective for periods beginning after June 15, 2021. This statement is to provide clarity for reporting for leases by governments.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 21. Pending Governmental Accounting Standards Board Pronouncements - Continued

The GASB has issued Statement No. 91 “*Conduit Debt Obligations*”, effective for periods beginning after December 15, 2021. This statement is to provide a single method of reporting conduit debt obligations by issuers and to eliminate diversity in current practices.

The GASB has issued Statement No. 92 “*Omnibus 2020*”, effective for periods beginning after June 15, 2021. This statement is to provide guidance related to intra-entity transfers, measurement of assets and liabilities associated with asset retirement obligations in a government acquisition, and postemployment benefit arrangements.

The GASB has issued Statement No. 93 “*Replacement of Interbank Offered Rates*”, effective for periods beginning after June 15, 2021. This statement is to assist in the implementation of global reference rate reform and the anticipated elimination of the London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate.

The GASB has issued Statement No. 94 “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*”, effective for periods beginning after June 15, 2022. This statement is to clarify issues related to public-private and public-public partnership arrangements.

The GASB has issued Statement No. 96 “*Subscription-Based Information Technology Arrangements*”, effective for periods beginning after June 15, 2022. This statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

The GASB has issued Statement No. 97 “*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*”, effective for periods beginning after June 15, 2021. This statement is to increase consistency and comparability in financial reporting of fiduciary component units.

The GASB has issued Statement No. 99 “*Omnibus 2022*.” Guidance related to leases are effective for fiscal years beginning after June 15, 2022, while requirements related to financial guarantees and reporting of derivative instruments are effective for periods beginning after June 15, 2023.

The GASB has issued Statement No. 100 “*Accounting Changes and Error Corrections*”, effective for fiscal years beginning after June 15, 2023. This statement is to enhance reporting requirements for accounting changes and error corrections.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### 21. Pending Governmental Accounting Standards Board Pronouncements - Continued

The GASB has issued Statement No. 101 “*Compensated Absences*”, effective for fiscal years beginning after December 15, 2023. This statement is to provide a unified model and amend previous disclosures as it relates to the recognition and measurement of compensated absences.

The County has not determined the impact, if any, the application of the aforementioned statements will have on the County’s financial statements.

#### 22. Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

### NOTE B - PROPERTY TAXES

Property tax millage rates are set by a resolution of the Commissioners prior to January 1 of the current year, with certain exceptions. Taxes are payable in the beginning of the current fiscal year through December 31 of that fiscal year, as approved by the Commissioners. After that date, the properties are available to be liened and legal action is required to sell real property for tax proceeds.

The County is permitted, by the County Code, to levy real property taxes up to a maximum of twenty-six mills on every dollar of adjusted valuation.

Property tax revenues for the year ended December 31, 2021, are recorded on the Statement of Activities net of discounts of approximately \$951,500 and inclusive of penalties amounting to \$287,000. Property tax receivables are stated net of allowance for uncollectible accounts. At December 31, 2021, the balance in the allowance for uncollectible taxes is \$2,916,074.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE C - CASH DEPOSITS AND INVESTMENTS**

Beaver County has not adopted a formal investment policy other than that pertaining to the Pension Trust Fund; however, all investment decisions are based upon legally binding statutes determined by the County Code. Statutes allow the County to invest in the following:

- United States Treasury bills
- Short-term obligations of the United States Government or the Commonwealth of Pennsylvania
- Deposits in savings accounts or time deposits of institutions having a place of business in the Commonwealth of Pennsylvania and insured or collateralized in accordance with Act 72
- Certificates of deposit limited to twenty per centum of capital and surplus if purchased from a commercial bank and limited to twenty per centum of assets minus liabilities if purchased from a savings and loan association, or other investments, collateralized by the aforementioned federal government securities

#### **Cash Deposits**

Cash deposits are exposed to custodial credit risk, which is the risk that a government may not recover the funds it placed in the custody of a counterparty (such as if the counterparty would enter bankruptcy proceeding). The County does not have a formal deposit policy for custodial credit risk. At December 31, 2021, Beaver County's deposits were either insured or collateralized with assets held by the pledging bank's trust department and not in the County's name. At December 31, 2021, the bank balance of the County's cash deposits was approximately \$116.0 million, of which approximately \$955,000 was insured. The remaining uninsured bank balance was collateralized in accordance with Act 72 of the Commonwealth of Pennsylvania State Legislature, which states that a depository must pledge assets to secure state and municipal deposits. The pledged assets must be equal to at least the total amount of the public deposits at the depository and may be on a pooled basis.

#### **Custodial Funds**

The County maintains bank accounts for the elected offices and other County offices. The balances of these accounts are reflected in the statement of fiduciary net position. The carrying amount of deposits for Custodial Funds was \$5,519,089 as of December 31, 2021 and collateralized by Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and has collateral held by an approved custodian in the institution's name.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

#### **Restricted Cash**

Restricted cash in the General Fund is constrained for judicial system operations and dispute resolution matters. Approximately \$179,760 is related to Act 198 for the Clerk of Courts; \$20,400 is for Act 34 Register of Wills; \$69,000 for the Coroner; \$2,800 is related to the Body Camera Grant Fund; \$57,700 is for EPA Brownfields Assessment and Cleanup Cooperative Agreement; \$2,400 is for the COVID-19 Hospitality Recovery Program (CHIRP).

Restricted cash in the HealthChoices Fund consists of approximately \$1.6 million for reinvestment activity, \$8.5 million for risk and contingency, and \$2.5 million for a restricted reserve fund.

#### **Investments**

Substantially all of the County's investments (excluding the pension fund and restricted investments) are in certain Pooled Investment Funds which are managed by the Pennsylvania Local Government Investment Trust (PLGIT). The fair value of the position in the PLGIT are the same as the value of the pools' shares. PLGIT's annual report can be obtained at [www.plgit.com](http://www.plgit.com).

PLGIT's investment objective is to seek high current income, consistent with preservation of capital and maintenance of liquidity. The Trust seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Trust invests in high-quality, short-term U.S. debt securities including obligations of the United States and its Federal Agencies, bank deposits, either insured or appropriately collateralized, obligations of the Commonwealth of Pennsylvania, state-level agencies, or political divisions, repurchase agreements, and certificates of deposit that are FDIC insured. The portfolio maintains a dollar weighted average maturity of 60 days or less.

Since these investments have maturities that are less than three months, these amounts are classified as cash equivalents on the Statement of Net Position which is pursuant to the County's accounting policy. PLGIT's Board of Trustees and its participants annually select an independent auditing firm to perform a financial audit of the Trust. The pools are composed of a diversified portfolio of short-term securities, repurchase agreements and certificates of deposit collateralized with U.S. Treasury securities, and obligations of the U.S. Government. The credit quality rating for PLGIT is "AAA" according to Standard and Poor's.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

### NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)

#### Pension Trust Fund Investments

The County's Pension Trust Fund holds a significant amount of investments that are measured at fair value on a recurring basis. Because investing is a key part of the fund's activities, the fund shows greater disaggregation in its disclosures. The fund chooses a tabular format for disclosing the levels within the fair value hierarchy.

The fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fund has the following recurring fair value measurements as of December 31, 2021:

		Fair Value Measurements Using		
	12/31/2021	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments by fair value level</b>				
Debt Securities				
U.S. & local Government obligations	\$ 16,990,245	\$ 16,990,245	\$ -	\$ -
Corporate obligations	15,240,384	15,240,384	-	-
Equity Securities				
Common Stock	144,974,899	144,974,899	-	-
Mutual Funds	130,801,765	130,801,765	-	-
Venture capital investments	20,154,846	-	-	20,154,846
Total investments by fair value level	328,162,139	\$ 308,007,293	\$ -	\$ 20,154,846
<b>Investments measured at net asset value (NAV)</b>				
Real Estate Funds	49,933,454			
Total investments measured at NAV	49,933,454			
Total investments measured at fair value	\$ 378,095,593			

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)

#### Pension Trust Fund Investments – Continued

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using the last reported sales prices quoted in active markets for those securities. U.S Government obligations classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Commercial and residential mortgage-backed securities classified in Level 3 are valued using discounted cash flow techniques. Venture capital investments classified in Level 3 inputs are valued using either a discounted cash flow or market comparable method.

The valuation method for investments at the net asset value (NAV) per share (or its equivalent) is presented in the following table:

	<u>Fair Value</u>
Real Estate Funds	<u>\$ 49,933,454</u>
Total investments measured at NAV	<u>\$ 49,933,454</u>

Real estate assets are reported at net asset value (NAV). The fair values of the investments are determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the partners' capital. Under the contract, an independent appraisal is obtained once per year to determine the fair market value of the real estate assets. These investments can never be redeemed with the fund. Distributions from each fund will be received as the underlying investments in the fund are liquidated. The individual investments that will be sold have not yet been determined. Because it is not probable that any individual investment will be sold, the fair value of each individual investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in partners' capital. Once it has been determined which investments will be sold and whether those investments will be sold individually or in a group, the investments will be sold in an auction process. The investee fund's management is required to approve of the buyer before the sale of the investments can be completed.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

#### **Pension Trust Fund Investments** - Continued

The County has a policy in place to define the types and the mix of investments that are commensurate with the goals of the Pension Trust Fund. The policy applies certain limitations on the amounts of domestic equities, international equities, fixed income investments, and cash equivalents that the fund may hold at any one time. All assets of the County's Pension Trust Fund, except for its interest in the collective trusts and certain debt and equity securities, were either insured or collateralized with assets held in the custodian's trust department.

Credit risk is the risk that investments may not be recovered from the counterparty due to bankruptcy, theft, or other occurrences. To mitigate this risk, the Beaver County Pension Trust Fund Investment Policy limits an investment in common stock in any one corporation to 5% of the total portfolio. For corporate bonds, the County's policy requires that bonds be rated at least "BBB" by the Standard and Poor's bond rating system, unless approved by majority vote of the Retirement Board.

Foreign currency risk is the risk that investments may lose value due to fluctuation of foreign currency exchange rates. All foreign equity investments are pooled investments managed by a single counterparty. As a result of the pooling of investments, the Pension Trust Fund does not own foreign securities but rather shares of the pooled investment fund.

#### **Securities Lending Transactions**

The County's pension investment policy allows the County's Pension Trust Fund to enter into security lending agreements with eligible borrowers. During 2021, the County did not engage in security lending activity.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

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**NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

**Pension Trust Fund Investments - Continued**

As of December 31, 2021, the Pension Trust Fund's investments and cash deposits consisted of:

<u>Investments</u>	
Common and Preferred Stocks	\$ 144,974,899
Interest in Collective Trust	49,933,454
Bonds and Notes:	
U.S. Government Notes	14,520,645
U.S. Government Mortgage Backed Securities	2,469,600
Corporate Bonds	15,240,384
Registered Investment Company Securities	130,801,765
Interest in Limited Partnership	20,154,846
Total Investments	<u>378,095,593</u>
Cash Deposits	9,983,511
Total Cash Deposits and Investments	<u><u>\$ 388,079,104</u></u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

**Pension Trust Fund Investments - Continued**

Investments in bonds and notes and their respective weighted averages to maturity are as follows:

	<u>Amount at</u> <u>December 31, 2021</u>	<u>Weighted Average to</u> <u>Maturity (Years)</u>
<b>Obligations Explicitly Guaranteed by the United States Government:</b>		
U.S. Government Notes	\$ 14,520,645	9.54
<b>Other Obligations:</b>		
U.S. Government Mortgage Backed Securities	2,469,600	27.16
Corporate Bonds	15,240,385	9.91
Subtotal	<u>17,709,985</u>	
Total	<u>\$ 32,230,630</u>	
Portfolio Weighted Average		<u>11.07</u>

The bond ratings given to corporate bonds, except those explicitly guaranteed by the United States government and mortgage backed securities, whose credit ratings are not available, as determined by the Standard and Poor's bond rating system along with the amount invested by the Pension Trust Fund at December 31, 2021, are as follows:

<u>S&amp;P Rating</u>	<u>Market Value</u>
AAA	\$ -
AA+	-
AA	-
AA-	279,735
A+	816,621
A	1,109,272
A-	1,560,403
BBB+	5,567,050
BBB	3,715,923
BBB-	1,784,024
BB+	407,357
Unrated Securities	2,469,600
Total	<u>\$ 17,709,985</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)

#### Component Unit - BCTA

BCTA is authorized under State statutes to invest in:

- I. Obligations of the U.S. Treasury.
- II. Short-term obligations of the U.S. Government and federal agencies.
- III. Insured savings and checking accounts and certificates of deposit in banks, savings and loan associations and credit unions.
- IV. General obligation bonds of the federal government, the Commonwealth of Pennsylvania or any political subdivision of the Commonwealth of Pennsylvania, or any of their agencies.
- V. Shares of mutual funds whose investments are restricted to the above categories.

At June 30, 2021, BCTA's cash and cash equivalents had a bank balance of \$1,641,133 and a book balance of \$1,634,426. The difference between the bank balance and the book balance represents year-end reconciling items such as deposits in transit and outstanding checks. The Federal Deposit Insurance Corporation (FDIC) coverage threshold for government accounts is \$250,000 per official custodian. This coverage includes checking and savings accounts, money market deposit accounts, and certificates of deposit.

Custodial credit risk is the risk that, in the event of a bank failure, BCTA's deposits may not be returned. BCTA does not have a formal policy for custodial credit risk. As of June 30, 2021, \$891,133 of BCTA's bank balance is exposed to custodial credit risk as this amount represents uninsured deposits collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in BCTA's name.

At June 30, 2021, the cash deposits of BCTA consisted of:

Cash - FDIC Insured	
Huntington Bank	\$ 250,000
Wesbanco Bank	250,000
First National Bank	250,000
Collateralized by securities pledged to a pooled public funds account with the Federal Reserve System	891,133
	<u>\$ 1,641,133</u>

These deposits are in accordance with Act Number 72-1971 Session of the Commonwealth of Pennsylvania.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

#### **Component Unit - CCBC**

The Public School Code Section 440.1 and the PA Act 10 of 2016 authorizes CCBC to invest in:

- I. Obligations of the United States, Pennsylvania, or any political subdivision of Pennsylvania, or any of their agencies or instrumentalities backed by the full faith and credit of these governmental units.
- II. Deposits in savings accounts, time deposits and share accounts of institutions insured by the FDIC, to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, is pledged by the depository.
- III. U.S. government obligations, short-term commercial paper issued by a public corporation, and banker's acceptances.

Investments of the CCBC Foundation include equity and fixed income mutual funds and money market funds held by First National Bank Wealth Management. Investments are stated at fair value.

CCBC had no deposit and investment transactions during the year that were in violation of state statutes.

At June 30, 2021, CCBC's cash and cash equivalents had a bank balance of \$3,857,375 and a book balance of \$2,861,955. The difference between the bank balance and the book balance represents year-end reconciling items such as deposits in transit and outstanding checks. The Federal Deposit Insurance Corporation (FDIC) coverage threshold for government accounts is \$250,000 per official custodian. This coverage includes checking and savings accounts, money market deposit accounts, and certificates of deposit.

CCBC does not have a formal policy for custodial credit risk. As of June 30, 2021, \$2,078,623 of CCBC's bank balance total is exposed to custodial credit risk as this amount represents uninsured deposits collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in CCBC's name.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE C - CASH DEPOSITS AND INVESTMENTS - (Continued)**

**Component Unit - CCBC - Continued**

At June 30, 2021, the cash deposits of CCBC consisted of:

Cash - FDIC Insured	\$	250,000
Cash - CCBC Foundation - FDIC Insured		250,000
Collateralized by securities pledged to a pooled public funds account with the Federal Reserve System		3,357,375
	\$	<u>3,857,375</u>

These deposits are in accordance with Act Number 72-1971 Session of the Commonwealth of Pennsylvania.

CCBC's investments at June 30, 2021, totaled \$2,298,527 and they were held by the CCBC Foundation.

**NOTE D - RECEIVABLES AND PAYABLES**

Receivables at December 31, 2021, were as follows:

	Accounts Receivable	Taxes	Due From Other Governments	Other	Total Receivables
Governmental Activities					
General Fund	\$ -	\$ 6,958,571	\$ 140,652	\$ 1,825,915	\$ 8,925,138
MH/ID	-	-	608,020	389,933	997,953
Emergency 911 Center	-	-	105,889	903,743	1,009,632
HealthChoices	-	-	5,047,105	-	5,047,105
Children & Youth	-	-	4,730,814	8,067	4,738,881
Community Development	-	-	789,794	75,656	865,450
Non-Major Governmental Funds	-	-	271,682	197,863	469,545
Internal Service Funds	-	-	-	30,831	30,831
	-	6,958,571	11,693,956	3,432,008	22,084,535
Allowance for Doubtful Accounts	-	(2,916,074)	-	-	(2,916,074)
Total - Governmental Activities	\$ -	\$ 4,042,497	\$ 11,693,956	\$ 3,432,008	\$ 19,168,461
Component Units					
BCTA	\$ -	\$ -	\$ 5,729,947	\$ 157,928	\$ 5,887,875
CCBC	\$ 1,359,441	\$ -	\$ 673,138	\$ 210,593	\$ 2,243,172

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE D - RECEIVABLES AND PAYABLES - (Continued)**

Payables at December 31, 2021, consisted of amounts due to vendors, program providers, and grantees for goods, services, and grant-related obligations.

**NOTE E - INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances**

The County reports interfund balances among all of its funds. The balances for Non-Major Governmental Funds and Proprietary Funds are aggregated into a single column or row. The composition of interfund balances as of December 31, 2021, is as follows:

Interfund Payable

	Interfund Payable							Total Assets
	General Fund	MH / ID	Emergency 911 Center	Health Choices	Children & Youth	Community Development	Non-Major Governmental	
General Fund	\$ -	\$ 447,270	\$ 1,572,737	\$ 55,733	\$ 1,079,850	\$ 618,544	\$ 1,129,122	\$ 4,903,256
MH / ID	-	-	-	7,621	-	-	-	7,621
Health Choices	-	594	-	-	-	-	-	594
Children & Youth	1,693,426	-	-	-	-	-	-	1,693,426
<b>Total Liabilities</b>	<b>\$ 1,693,426</b>	<b>\$ 447,864</b>	<b>\$ 1,572,737</b>	<b>\$ 63,354</b>	<b>\$ 1,079,850</b>	<b>\$ 618,544</b>	<b>\$ 1,129,122</b>	<b>\$ 6,604,897</b>

The following is a summary of the interfund payables and receivables outstanding at December 31, 2021:

- The General Fund balance due to Children & Youth is for county match.
- The MH/ID balance due to the General Fund consists of the net of disbursements due for payroll, postage, court admin MH review office reimbursement, security services provided by the Sheriff's Department, indirect cost allocation, and single audit reimbursements.
- The MH/ID balance due to HealthChoices consists of expenses initially charged to HealthChoices.
- The Emergency 911 Center's balance due to the General Fund represents the net of disbursements due for indirect cost allocation, the State Grant 904, and reimbursement from Act 12 3<sup>rd</sup> and 4<sup>th</sup> quarter 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE E - INTERFUND BALANCES AND TRANSFERS - (Continued)

#### Interfund Balances - Continued

- HealthChoices' balance due to the General Fund consists of the net of disbursements due for payroll, postage, indirect cost reimbursement, single audit reimbursement, and security services provided by the Sherriff's Department.
- The HealthChoices balance due to MH/ID consists of expenses initially charged to MH/ID.
- The Children & Youth balance due to General Fund consists of the net of disbursements due for accounts payable, void check, payroll, postage, security services provided by the Sheriff's Department and the Department of Public Works, administration expense reimbursement, county match obligations, indirect cost allocation, and quarterly social security.
- Community Development's balance due to the General Fund consists of the net of disbursements due for accounts payable, payroll, postage, indirect cost allocation, single audit reimbursement, and expenses paid on behalf of Community Development by the General Fund.
- Non-Major Governmental Funds' balances due to the General Fund consist of the net of disbursements due for payroll, postage, indirect cost allocation, single audit reimbursement, security services provided by the Sheriff's Department, reimbursement from Hazardous Materials Fund for eligible expenses, reimbursement from Offender's Supervisory Fund to Adult Probation for eligible expenditures, and reimbursement for Act 12 and State Grant 904.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE E - INTERFUND BALANCES AND TRANSFERS - (Continued)**

**Interfund Transfers**

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfer From Other Funds

Transfer To Other Funds	General	Non-Major	Total
	Fund	Governmental	
General Fund	\$ -	\$ 717,000	\$ 717,000
MH/ID	755,595	-	755,595
Children & Youth	4,294,507	-	4,294,507
Non-Major Governmental	698,027	-	698,027
<b>Total</b>	<b>\$ 5,748,129</b>	<b>\$ 717,000</b>	<b>\$ 6,465,129</b>

The following is a summary of transfers that occurred during the year ended December 31, 2021:

- The transfer from the General Fund to MH/ID is for County Match obligations.
- The transfer from the General Fund to Children & Youth is for County Match obligations.
- The transfers from the County’s General Fund to the Non-Major Governmental Funds consist of the excess of revenues over expenditures in the Driving Under the Influence, Under Age Drinking, and Positive Transitions Programs for the current year that are placed in the Courtroom Improvement Fund, and transfers to Domestic Relations and Office on Aging for purposes of meeting County Match obligations.
- The transfer from Non-Major Governmental Funds to the County’s General Fund consists of the Offender’s Supervisory Fund transferring funds to Adult Probation as aid in funding various eligible expenditures.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE F - LAND, BUILDINGS, IMPROVEMENTS AND EQUIPMENT

During 1996, the County contracted with an appraisal company to provide a detailed capital asset listing that included acquisition cost and acquisition year. The dates of acquisition and acquisition costs were either furnished by the County or estimated using reverse-trending techniques applied against the estimate of current replacement cost. The actual or estimated historical cost determined by the appraisal and transactions that occurred subsequent to the appraisal are reported in the government-wide Statement of Net Position.

Depreciation and amortization was charged to functions as follows:

Governmental Activities	
General Government	\$ 1,705,773
Judicial	303,649
Public Safety	1,594,568
Public Works and Enterprises	1,561,656
Culture, Recreation and Conservation	337,034
Human Services	159,578
Economic Development	4,804
Total	<u>\$ 5,667,062</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE F - LAND, BUILDINGS, IMPROVEMENTS AND EQUIPMENT - (Continued)**

The following is a summary of changes in capital assets for Governmental Activities during 2021:

	Balance at January 1, 2021	Additions	Disposals & Transfers	Balance at December 31, 2021
Not being Depreciated:				
Land	\$ 1,732,929	\$ -	\$ -	\$ 1,732,929
Other Capital Assets:				
Buildings and Improvements	94,055,129	5,578,797	-	99,633,926
Vehicles	5,222,119	335,482	-	5,557,601
Furniture and Equipment	23,917,386	2,005,995	(526,485)	25,396,896
Infrastructure	79,365,926	1,616,676	-	80,982,602
	<u>202,560,560</u>	<u>9,536,950</u>	<u>(526,485)</u>	<u>211,571,025</u>
Accumulated Depreciation:				
Buildings and Improvements	(47,020,442)	(2,351,963)	-	(49,372,405)
Vehicles	(4,382,439)	(238,771)	-	(4,621,210)
Furniture and Equipment	(15,775,677)	(1,469,804)	242,600	(17,002,881)
Infrastructure	(22,441,608)	(1,606,524)	-	(24,048,132)
	<u>(89,620,166)</u>	<u>(5,667,062)</u>	<u>242,600</u>	<u>(95,044,628)</u>
Net Other Capital Assets	<u>112,940,394</u>	<u>3,869,888</u>	<u>(283,885)</u>	<u>116,526,397</u>
Net Capital Assets	<u>\$ 114,673,323</u>	<u>\$ 3,869,888</u>	<u>\$ (283,885)</u>	<u>\$ 118,259,326</u>

The above assets as of December 31, 2021, include \$13,338,552 relating to capitalized leases and \$7,146,201 of associated accumulated amortization.

Capital assets' additions displayed above include donated assets amounting to \$58,363. Capital assets' additions displayed above include assets found through physical inspection amounting to \$0. These assets are not included as expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE F - LAND, BUILDINGS, IMPROVEMENTS AND EQUIPMENT - (Continued)

#### Component Unit - BCTA

The following is a summary of BCTA's property accounts as of June 30, 2021:

		Estimated Useful Lives
Land	\$ 3,774,575	N/A
Construction in Progress	3,399,272	N/A
Buildings and Improvements	17,556,046	30
Tangible Transit Operating Property	17,603,979	5-12
Other Property - MATP	60,810	4-5
Furniture and Equipment	1,502,040	4-5
	<u>43,896,722</u>	
Less Accumulated Depreciation	<u>(19,973,035)</u>	
	<u>\$ 23,923,687</u>	

Depreciation expense for the year ended June 30, 2021, amounted to \$3,026,474.

#### Component Unit - CCBC

The following is a summary of CCBC's property accounts as of June 30, 2021:

		Estimated Useful Lives
Land	\$ 980,652	N/A
Construction in Progress	42,250	N/A
Land Improvements	747,863	20
Buildings and Improvements	61,428,661	25-50
Vehicles	242,972	8-10
Furniture and Equipment	15,238,243	5-20
	<u>78,680,641</u>	
Less Accumulated Depreciation	<u>(39,578,969)</u>	
	<u>\$ 39,101,672</u>	

Depreciation expense for the year ended June 30, 2021, amounted to \$2,074,008.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN

#### 1. Summary of Significant Accounting Policies

##### Pensions

For the purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Beaver County Employees' Pension Plan (the Plan), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Real estate assets are reported at fair value utilizing an income approach to valuation. By contract, an independent appraisal is obtained once every year to determine the fair market value of real estate assets.

#### 2. Plan Description

The County sponsors the Plan, a single-employer, defined benefit pension plan covering substantially all of its employees. The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Administration of the Plan is provided by the Beaver County Employees' Retirement Board (Retirement Board), consisting of the Board of County Commissioners, the County Controller, and the County Treasurer. Most administrative costs are incurred and paid by the Plan.

The Plan is established, administered, and funded under the authority of the "County Pension Law," Act 96 of 1971, as amended, enacted by the General Assembly of the Commonwealth of Pennsylvania. The Plan has no authority to establish or amend benefit terms with the exception of granting cost-of-living modifications and adjusting the rate of regular interest on member contribution accounts. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board by a majority vote of its members. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. There is no stand-alone financial report of the Plan and the Retirement Board does not issue a public report including the Plan.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

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**NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)**

**3. Benefits Provided**

The Plan provides pension benefits for normal retirement at age sixty or at age fifty-five with twenty or more years of completed service. This is based on a formula including final average salary and years of credited service, in addition to the member's accumulated contribution to the Plan and interest earnings thereon. Early retirement is available at an earlier age as specified by the Plan. Members become vested after five years of service. All plan members are eligible for disability benefits after 5 years of service if disabled while in service and unable to continue as a County employee. Disability retirement benefits are equal to 25% of highest average salary at the time of retirement. Death benefits for a member who dies with 10 years of service prior to retirement is the total present value of the member's retirement paid in a lump sum. A plan member who leaves the County service with less than 5 years of service may withdraw his or her contributions, plus accumulated interest.

On an ad hoc basis, cost-of-living adjustments to each member's allowance shall be reviewed at least once in every three years subsequent to the member's retirement date. The adjustment, should the County elect to give one, is a percentage of the change in the Consumer Price Index for All Urban Consumers (CPI-U).

**4. Employees Covered by Benefit Terms**

As of January 1, 2022, the date of the last available actuarial report, employee membership data related to the pension plan was as follows:

Retirees and beneficiaries currently receiving benefits	1,426
Inactive plan members not yet receiving benefits	147
Active plan participants:	742
	<u>2,315</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### 5. Contributions

Members of the Plan are required to contribute no less than 9% and no more than 19% of their earnings while employed by the County. All full-time and part-time employees expected to complete 1,000 hours of service in a twelve-month period when employed are required to participate in the Plan.

The Plan funding policy provides for periodic employer contributions at actuarially determined rates that are necessary to accumulate sufficient assets to pay benefits when due. The annual pension cost for 2021 was determined as part of an actuarial valuation as of January 1, 2021, using the entry age method.

The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations. However, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

An actuarially determined contribution is recommended by the plan actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance an unfunded accrued liability. For the 2021 measurement period, the active member contribution rate was 9.0 percent of annual pay, and the County average rate was 5.69 percent of annual payroll.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### 6. Net Pension Liability (Asset)

The following are the components of the Plan's net pension liability (asset) and their balances as of December 31, 2021:

Total Pension Liability	\$ 362,080,871
Plan Fiduciary Net Position	386,853,912
Net Pension Liability (Asset)	<u>\$ (24,773,041)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	<u>(106.84%)</u>

#### Actuarial Assumptions

The total pension liability was determined by an actuarial valuation for the 2021 measurement period, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.5 percent, average including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubG-2010 Mortality Table for males and females set forward one year with generational mortality improvement using MP20.

The actuarial assumptions used in the valuation for the 2021 measurement period were based on past experience under the plan and reasonable future expectations which represent the best estimate of anticipated experience under the plan. An actuarial experience study was performed during 2016; however, no modifications to assumptions were made as a result.

No ad hoc postemployment benefit changes were included in future liability.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### 7. Long Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation for the 2021 measurement period are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Range</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	50%	+/-10%	5.4 - 6.4%
International Equity	10%	+/-10%	5.5 - 6.5%
Fixed Income	25%	+/-10%	1.3 - 3.3%
Real Estate	15%	+/-5%	4.5 - 5.5%
Cash	0%	+/-3%	0.0 - 1.0%

#### 8. Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (i.e., no depletion date is projected to occur).

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### 9. Changes in the Net Pension Liability (Asset)

	Increase / (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
<b>Balances at 12/31/2020</b>	\$ 336,200,477	\$ 350,751,654	\$ (14,551,177)
<b>Changes for the year:</b>			
Service cost	4,962,456	-	4,962,456
Interest	21,074,288	-	21,074,288
Differences between expected and actual experience	47,244	-	47,244
Changes of assumptions	22,182,670	-	22,182,670
Contributions - employer	-	2,343,287	(2,343,287)
Contributions - member	-	3,968,366	(3,968,366)
Net investment income	-	52,515,402	(52,515,402)
Benefit payments, including refunds of employee contributions	(22,386,264)	(22,386,264)	-
Administrative expense	-	(338,534)	338,534
<b>Net changes</b>	<u>25,880,394</u>	<u>36,102,257</u>	<u>(10,221,863)</u>
<b>Balances at 12/31/2021</b>	<u>\$ 362,080,871</u>	<u>\$ 386,853,911</u>	<u>\$ (24,773,040)</u>

The changes of assumptions affecting the pension liability include a reduction of the investment rate of return from 7.5 percent to 7.25 percent, as well as a change in the mortality rate assumption.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)**

**10. Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the net pension liability (asset) of the County calculated using the discount rate, as well as what the County's net pension liability (asset) would be if they were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rates:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Net Pension Liability (Asset)	\$ 3,404,143	\$ (24,773,040)	\$ (58,369,565)

**11. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2021, the County recognized pension expense (income) of \$(609,075) and reported deferred outflows of resources and deferred inflows of resources for pension related activities from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 377,475	\$ 632,341
Changes of Assumptions	14,488,530	-
Net difference between projected and actual earnings on pension plan investments	6,950,979	40,831,920
Total	\$ 21,816,984	\$ 41,464,261

For the 2021 measurement period, the County recognized pension expense (income) of \$(609,075) and amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2022	\$	600,232
2023		(5,718,407)
2024		(8,162,211)
2025		(6,366,891)
Thereafter		-
Total:	\$	(19,647,277)

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### 12. Payable to the Pension Plan

The County had no outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

#### 13. Reserves

Under Act 96 of 1971, the Plan is required to maintain the following reserves:

Member Annuity Reserve Account: This reserve represents the total contributions deducted from the salaries of the active and terminated vested members of the retirement system and the IRC 414(h)(2) pickup contributions together with accumulated interest additions. At January 1, 2022, the balance in this account was \$61,946,966 and it was fully funded.

County Annuity Reserve Account: This account represents the reserves set aside for the payment of the County's share of the retirement allowances. When a retirement annuity is scheduled to commence, sufficient monies are transferred from the County Annuity Reserve Account to the Retired Members' Reserve Account to provide for such an annuity. As of January 1, 2022, the balance in this account was \$109,661,517.

Retired Members' Reserve Account: This is the account from which monthly retirement allowances, including cost-of-living increases and death benefits, are paid. As of January 1, 2022, the balance in this account amounted to a fully funded \$193,968,463.

#### 14. Liquidation

The Plan Pension Liability has been liquidated according to the following chart. The amount paid by each fund is based on benefits earned by the employees of that fund.

<u>Fund</u>	<u>Liquidation %</u>
General Fund	32%
Mental Health / Intellectual Disabilities	21%
Children & Youth	22%
Community Development	3%
HealthChoices	3%
Other Governmental Funds	19%

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)

#### **15. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued Retirement Board report. A copy of the report may be obtained by writing to:

Beaver County Employees' Retirement Board  
Beaver Courthouse  
810 Third St  
Beaver, PA 15009-2196

#### **Component Unit - CCBC**

CCBC participates in a cost sharing defined benefit multiple-employer Public School Employees' Retirement System (PSERS) established under and administered by the authority of the Public School Employees' Retirement Code Act No. 96 of October 2, 1975, as amended (24 Pa. C.S. 8101-8535). PSERS is a component unit of the Commonwealth of Pennsylvania. A brief summary of the plan's provisions are as follows:

**Pension Benefits** - Eligible participants are entitled to a normal retirement allowance totaling 2.5% of the participants' final average compensation, as defined, multiplied by the number of years of credited service. The defined benefit for a participant leaving employment before attaining retirement age but completing five years is vested and early retirement benefits may be elected. The plan provides for retirement, death and disability benefits, legislatively mandated ad hoc cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants.

**Retirement Age** - Participants may retire with normal benefits at age sixty-two, age sixty with thirty or more years of service, or with thirty-five years of service regardless of age.

**Death Benefits** - When a participant dies in active service after attaining age sixty-two or ten years of service, the beneficiary is entitled to a death benefit equal to the benefit which would have been effective if the member retired on the day before death.

**Disability Benefits** - A participant who becomes disabled after completing five years of credited service is eligible for an annuity totaling 2.5% of the final average salary, as defined, multiplied by the number of years of credited service, but not less than one-third of such salary, nor greater than the benefit the member would have had at normal retirement age.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE G - EMPLOYEE RETIREMENT PLAN - (Continued)**

#### **Component Unit - CCBC** - Continued

The employer and employee obligations to contribute are established by authority of the aforementioned Public School Employees' Retirement Code and require contributions by active members, participating employers, and the Commonwealth.

Contributions required of employers are based upon an actuarial valuation. For the fiscal year ended June 30, 2021, the rate of employer contribution was 34.51% of covered payroll.

Pension expense (income) for CCBC for the year ended June 30, 2021, totaled \$(83,043) based on a total covered payroll of \$436,099. Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Member Class TC) or at 6.5% (Member Class TD) of the member's qualifying compensation. Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Member Class TC) or at 7.5% (Member Class TD) of the member's qualifying compensation. Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.5% (automatic Member Class TD). For all new hires and for members who elected Class TD membership, the higher contribution rates began with service rendered on or after January 1, 2002. Members who joined the System after June 30, 2011, contribute at 7.5% (Member Class TE) or at 10.3% (Member Class TF). Contributions to the pension plan from the employer were \$155,957 for the year ended June 30, 2021.

The PSERS issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Office of Financial Management and Budget, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, PA 17108-0125.

This publication is also available on the PSERS website at [www.pfers.pa.gov](http://www.pfers.pa.gov)

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE H - DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan established in accordance with Internal Revenue Code Section 457. The Beaver County, PA Deferred Compensation Plan No. 638001 (the Plan), a single employer defined contribution plan, is available to substantially all County employees, and it enables them to defer a portion of their compensation for purposes of retirement savings. The Plan's administrator is Rivers Edge and for the year ended December 31, 2021, total employee contributions amounted to \$140,479. There were no employer contributions for this same period. Participation in the Plan is optional. The deferred compensation is not available for withdrawal until termination, retirement, death or an unforeseeable emergency. During 1997, the County placed all assets of the Plan in a custodial account. As a result, and in accordance with GASB Statement No. 32, the Plan's assets have been removed from the County's Custodial Fund.

#### **Component Unit - BCTA**

BCTA maintains two Simplified Employees' Pension Plans, a type of single-employer defined contribution plan, for salaried and hourly employees. BCTA is the plans' administrator and it agrees to contribute annually a percentage of the participants' salaries, but not exceeding the federally mandated maximum for such plans. All full-time employees who earn at least \$450 in any three of the last five calendar years are eligible to participate in the plans. Participants are not required to contribute to the plans. BCTA's contributions amounted to approximately \$165,904 for the year ended June 30, 2021.

#### **Component Unit - CCBC**

CCBC established a Teachers Insurance and Annuity Association/College Retirement Equities Fund (TIAA-CREF), under Section 403 (b) of the Internal Revenue Code, for eligible employees. This TIAA-CREF is a single-employer defined contribution plan administered by CCBC. Under the plan, individual contracts are entered into for covered employees. Employees are fully vested, and the contract fully funded, in accordance with the terms of the contract. Employee contributions are 5% of covered compensation. Employer contributions vary according to compensation levels and the employees' position at CCBC. During the year ended June 30, 2021, CCBC contributed \$718,476 to this retirement plan.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

### NOTE I - SHORT-TERM DEBT

#### Component Unit - BCTA

BCTA maintains two \$500,000 demand lines of credit with a financial institution. One credit facility is restricted to purposes of the Medical Assistance Transportation Program, and the second credit line is for public transportation services. The terms of the agreements call for interest to be charged based on a percentage of prime rate on any outstanding balance. There are no outstanding balances as of June 30, 2021.

#### Component Unit - CCBC

CCBC has a working line of credit, with maximum borrowings of up to \$3,000,000. The terms of the note call for a per annum rate of interest up to 3%. The interest rate was 1.59% at June 30, 2021. The general revenues of CCBC serve as collateral on this note. There is no outstanding balance on this line of credit as of June 30, 2021.

### NOTE J - LONG-TERM LIABILITIES

The following summarizes the long-term debt activity for the year ended December 31, 2021:

	Interest Rate	Issued	Maturity	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
<u>Governmental Activities</u>								
General Obligation Bonds								
Series A of 2016	2.12-5.00	05/15/2016	11/15/2025	\$ 3,465,000	\$ -	\$ (370,000)	\$ 3,095,000	\$ 385,000
Series B of 2016	1.59-4.23	05/15/2016	11/15/2032	31,825,000	-	(1,605,000)	30,220,000	1,645,000
Series of 2017	3.00-5.00	10/15/2017	04/15/2032	50,775,000	-	(2,770,000)	48,005,000	2,995,000
Series of 2020	2.00-4.00	11/15/2020	11/15/2029	6,385,000	-	(620,000)	5,765,000	635,000
				<u>92,450,000</u>	<u>-</u>	<u>(5,365,000)</u>	<u>87,085,000</u>	<u>5,660,000</u>
Other General Long-Term Liabilities								
DCED Note	1.00	08/01/2011	07/01/2021	3,619	-	(3,619)	-	-
PFA Series of 2013	0.70-2.60	05/15/2013	11/15/2021	1,730,000	-	(1,730,000)	-	-
PFA Series of 2020	2.88-3.08	11/15/2020	11/15/2035	24,485,000	-	-	24,485,000	-
Series of 2020 (BCEDA)	2.00-4.00	11/15/2020	11/15/2036	11,690,000	-	-	11,690,000	5,000
				<u>37,908,619</u>	<u>-</u>	<u>(1,733,619)</u>	<u>36,175,000</u>	<u>5,000</u>
(Discount)/Premium				5,085,235	-	(749,077)	4,336,158	716,478
Total Governmental Activities				<u>\$ 135,443,854</u>	<u>\$ -</u>	<u>\$ (7,847,696)</u>	<u>\$ 127,596,158</u>	<u>\$ 6,381,478</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

The following is a brief description of the outstanding debt issues of the County:

#### Governmental

#### *General Obligation Bonds, Series A of 2016 and General Obligation Bonds, Federally Taxable Series B of 2016*

In May 2016, the County issued \$11,005,000 of tax-exempt general obligation bonds and \$103,635,000 of taxable general obligation bonds to advance refund \$2,330,000 of Federally Taxable General Obligations Bonds Series A of 2005, \$550,000 of Federally Taxable General Obligations Bonds Series B of 2005, \$10,615,000 of Federally Taxable General Obligation Pension Bonds, Series of 2005, \$10,984,944, including accrued interest, of Guaranteed Lease Revenue Bonds, Series of 2008 ("911 Center"), \$19,010,000 of Federally Taxable General Obligation Pension Bonds, Series of 2009, and \$60,090,000 of General Obligation Notes, Series of 2009. Net proceeds of \$114,298,594 were deposited with an escrow agent to provide for all future debt service payments related to the above advance refunded bonds and lease.

This advance refunding reduced the County's total debt service payments over the next 15 years by almost \$9.6 million, and resulted in an economic gain (the difference between the present values of the debt service payments on the old and new debt) of approximately \$9.0 million. A deferred amount on refunding of \$12,451,970 has been recognized, which, as of December 31, 2021, is recorded in the government-wide Statement of Net Position with a balance of \$1,614,568. Interest on this issue is payable semiannually at annual rates from 1.6% to 5.0%. Combined yearly principal maturities range from \$2,695,000 to \$3,805,000. Series A Bonds mature on November 15, 2025, while the Series B Bonds mature November 15, 2032.

#### *General Obligation Bonds Series of 2017*

In October of 2017, the County issued \$64,810,000 of General Obligation Bonds, Series of 2017 with the purpose of undertaking the current refunding of a portion of the \$103,635,000 aggregate principal amount outstanding of the Beaver County General Obligation Bonds, Federally Taxable Series B of 2016 and paying all costs and expenses related to the issuance of the Bonds. Interest on this issue is payable semiannually at annual rates from 3.0% to 5.0%. Debt service payments begin in April 2018 and end in April of 2032. Yearly principal maturities range from \$1,350,000 to \$7,030,000.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE J - LONG-TERM LIABILITIES - (Continued)**

#### *General Obligation Bonds, Series of 2017 - Continued*

This advance refunding reduced the County's total debt service payments over the next 14 years by approximately \$1.9 million, and resulted in an economic gain (the difference between the present values of the debt service payments on the old and new debt) of approximately \$1.3 million. A deferred amount on refunding of \$8,427,213 has been recognized, which, as of December 31, 2021, is recorded in the government-wide Statement of Net Position with a balance of \$4,019,563.

#### *General Obligation Bonds Series of 2020*

In November of 2020, the County issued \$6,385,000 of General Obligation Bonds, Series of 2020 with the purpose of funding the County's reassessment and other capital projects. Interest on this issue is payable semiannually at annual rates from 2.0% to 4.0%. Debt service payments began in November 2020 and will end in November of 2029. Yearly principal maturities range from \$620,000 to \$815,000.

#### *DCED General Obligation Note*

The County entered into a loan agreement as the maker of a general obligation note with the Commonwealth Finance Authority for \$58,403 to finance a portion of the expenses related to upgrading the lighting around the courthouse and magistrate offices. The interest rate is fixed at 1.00% per year. Payments began in August 2011 and continued in monthly installments ranging from \$461 to \$560 through maturity in July 2021.

#### *PFA Series of 2013*

In March of 2013, the County executed an agreement with the PFA to refinance the General Obligation Bonds, Series A of 2007, a debt obligation of the County, including the County's former long-term health care facility. This generated the issuance of the Pennsylvania Finance Authority, County of Beaver Guaranteed Revenue Bonds, Series of 2013 (the "PFA Series of 2013"), at a face value of \$10,350,000. The advance refunding was accomplished by placing \$9,661,258 in a third-party trust fund. This resulted in a net economic gain of \$76,003 and net cash flow savings of \$435,935 over the term of the PFA Series of 2013, both recognized in total for the County. A total deferred amount on refunding of \$898,782 was recorded as well in 2013. Interest was paid semiannually at annual coupon rates ranging from 0.7% to 2.6%. This issuance was partially advanced refunded by the County of Beaver Guaranteed Revenue Notes, Federally Taxable Series of 2020 (PFA). The bonds matured in November 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE J - LONG-TERM LIABILITIES - (Continued)**

#### *Guaranteed Revenue Bonds, Series of 2020 (Beaver County Economic Development Authority)*

In November of 2020, the County issued \$11,690,000 of General Revenue Bonds, Series of 2020, with the purpose of funding certain capital projects and the implementation of the Guaranteed Energy Savings Act project in County facilities. Interest on this issue is payable semiannually at annual rates from 2.0% to 4.0%. Debt service payments began in November 2020 and will end in November of 2029. Yearly principal maturities range from \$620,000 to \$815,000.

#### *Guaranteed Revenue Notes, Federally Taxable Series of 2020 (PFA)*

In November of 2020, the County issued \$24,485,000 of Guaranteed Revenue Notes, Federally Taxable Series of 2020 (PFA) with the purpose of advance refunding the PFA Series of 2012 and partially advance refunding the PFA Series of 2013, Series A of 2016 General Obligation Bonds Series and 2017 General Obligation Bonds. Interest on this issue is payable semiannually at annual rates from 2.88% to 3.08%. Debt service payments began in November 2020 and will end in November 2035.

This advance refunding increased the County's total debt service payments over the next 13 years by approximately \$8.9 million, and resulted in an economic gain (the difference between the present values of the debt service payments on the old and new debt) of approximately \$3.4 million. A deferred amount on refunding of \$8,421,765 has been recognized, which, as of December 31, 2021, is recorded in the government-wide Statement of Net Position with a balance of \$7,981,596. Interest on this issue is payable semiannually at annual rates from 2.88% to 3.08%. Combined yearly principal maturities range from \$4,445,000 to \$10,160,000. These bonds mature in November 2035.

Changes in the rate of interest payable on the various outstanding bonds are determined by the applicable bond indentures.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE J - LONG-TERM LIABILITIES - (Continued)**

The aggregate amount of debt service requirements for the primary government, which includes outstanding General Obligation Bonds and Other General Long-Term Liabilities, during the next five years and thereafter is as follows:

	<u>Principal</u>	<u>Interest</u>
2022	\$ 5,665,000	\$ 4,455,222
2023	6,780,000	4,303,116
2024	7,100,000	3,974,135
2025	7,360,000	3,714,310
2026	7,665,000	3,416,319
2027-2031	42,885,000	12,328,190
2032-2036	45,805,000	4,313,625
	<u>123,260,000</u>	<u>36,504,917</u>
Unamortized Premium/(Discount)	4,336,158	(4,336,158)
	<u>\$ 127,596,158</u>	<u>\$ 32,168,759</u>

The following summarizes other long-term obligation activity for the primary government for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Capital Lease Obligations	\$ 7,388,020	\$ 402,402	\$ (1,148,801)	\$ 6,641,621	\$ 1,103,051
Compensated Absences	1,290,979	59,183	(256,933)	1,093,229	242,526
County-wide	<u>\$ 8,678,999</u>	<u>\$ 461,585</u>	<u>\$ (1,405,734)</u>	<u>\$ 7,734,850</u>	<u>\$ 1,345,577</u>

Typically, long-term liabilities, other than those arising from the issuance of bonds or other long-term debt agreements, are liquidated by the funds incurring such liabilities.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Capital Lease Obligations

The County has recorded the following leased assets of the primary government in the government-wide Statement of Net Position:

Land	\$	392,984
Buildings		8,306,820
Equipment		4,212,485
Vehicles		426,264

#### *Land*

A land lease for the Human Services building and related parking facilities is in effect with the PFA. The lease calls for monthly payments through September 2026, amounting to a total principal of approximately \$119,000 remaining as of December 31, 2021. Payments are due monthly at \$2,400 each. The County acquires title to the land upon expiration of the lease at no additional cost.

#### *Human Services Building Lease*

The County entered into a lease agreement with the PFA during 2002. The lease is for a building to consolidate office locations of the County's Human Services agencies. Construction of this building was financed by the PFA's issue of \$7,865,000 Guaranteed Lease Revenue Bonds, Series A of 2002. The County is the guarantor of this bond issue and of the minimum lease payments over the lease term. The monthly payment under this lease amounts to approximately \$44,000 through September 2031. The County shall have the right to acquire title to the property for no additional consideration at the earlier of the expiration of the lease or when the bond issue related to the financing of this building is no longer outstanding. This lease agreement was amended effective October 15, 2006, as a consequence of the refunding of the PFA's Guaranteed Lease Revenue Bonds, Series A of 2002, and again on May 1, 2012, through a portion of the PFA Series of 2012 issue. The amended lease payments cover the debt service on \$7,410,000 of the PFA Series of 2012, which the County guarantees. All other lease terms remain unchanged.

The outstanding balance of this capital lease obligation at December 31, 2021, is approximately \$4,025,000. This amount is recorded as a liability of the primary government in the Statement of Net Position. The agreement also requires the County to pay for bond maintenance fees, real estate taxes, and other miscellaneous lease-related charges.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Capital Lease Obligations - Continued

##### *Community Development Building Lease*

A second lease agreement was entered into in 2002 between the County and the city of Beaver Falls. The lease is for a building to house the Community Development Program of Beaver County and a parking lot. The outstanding balance of this capital lease obligation at December 31, 2021, is approximately \$132,000. Payments under this lease are due every three months at \$8,000 each, for a term ranging through September 2026. The building's title transfers to the County upon expiration of the lease at no additional cost.

##### *Equipment Leases*

The Prothonotary's Office entered into a capital lease agreement in 2017 for a photo copier. This lease began in October 2017 and continues through December 2022. The outstanding balance of this lease at December 31, 2021, amounts to approximately \$2,400 with monthly installments of \$199.

Mental Health / Intellectual Disabilities and HealthChoices entered into a capital lease agreement in 2017 for copier machines. This lease began in October 2017 and continues through December 2022. The outstanding balance of this lease at December 31, 2021, is \$4,764 with annual installments of \$4,764.

The Register of Wills Office entered into a capital lease agreement in 2019 for a copier machine. The lease began in April of 2019 and will continue through March 2024. The outstanding balance of this lease at December 31, 2021, amounts to approximately \$5,100 with monthly installments of \$188.

The Bureau of Elections entered into a capital lease agreement in July of 2019 for the purchase of a new voting system at a cost of \$1,296,482, with \$182,864 funded by the Department of State. Yearly payments of \$285,195 end in 2023. The outstanding principal balance of this lease at December 31, 2021, amounts to approximately \$530,300.

In January of 2019, the Emergency Services department entered into an agreement to lease a photo copier for a term of 60 months at a cost of \$577 per month. Half of this lease is funded by Act 147 RAD Funding and half of the lease is funded by Act 165 Hazmat Funding. The outstanding principal balance of this lease at December 31, 2021, amounts to approximately \$13,800.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Capital Lease Obligations - Continued

##### *Equipment Leases - Continued*

The Office on Aging entered into a capital lease agreement in January of 2019 for a copier machine. This is a five-year lease with monthly payments of \$122 that will continue through December 2023. The outstanding balance of the lease at December 31, 2021 is approximately \$2,900.

The Office on Aging entered into a capital lease agreement in June 2021 for an additional copier machine. This is a five-year lease with monthly payments of \$125 that will continue through June 2026. The outstanding balance of the lease at December 31, 2021 is \$6,750.

At the beginning of 2019, the Emergency Services department entered into a seven-year lease agreement for Motorola radio consoles and base station radios. Yearly payments of \$303,902 began in 2019 and end in 2025. The cost to lease is 100% funded by Act 12 (911) Funding. The outstanding principal balance of this lease at December 31, 2021, amounts to approximately \$1,102,000.

During 2019, the Emergency Services department entered into a five-year lease agreement with Dell Financial Services for server hardware commencing January 1, 2019, through December 31, 2023, at a cost of \$645,190. \$322,595 is funded by Act 12 (911) Funding and the remaining \$322,595 is funded by Act 13 Funding. Yearly payments of \$128,079 began in 2019. The outstanding principal balance of this lease at December 31, 2021 amounts to \$234,900.

In 2021, the Emergency Services department entered into lease agreement with Motorola Solutions, Inc. for updated radio consoles with a contract term of 54 months commencing May 1, 2021, through November 30, 2025, at a cost of \$429,299. The cost is 100% funded by Act 12 (911) Funding. Annual payments of \$85,860 begin in 2022. The outstanding principal balance of this lease at December 31, 2021 amounts to \$322,000.

In October of 2019, Court Administration agreed to lease postage machines for each district court for a contract term of 60 months at a cost of roughly \$54 per month with payments being made quarterly at \$1,301. Payments will continue through September 2024. The outstanding balance of this lease at December 31, 2021, amounts to approximately \$14,300.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

**NOTE J - LONG-TERM LIABILITIES - (Continued)**

Capital Lease Obligations - Continued

*Vehicle Leases*

The County entered into a capital lease arrangement in July 2018 for a total of eight new vehicles dedicated to the District Attorney’s office for a total amount financed of \$118,551, with monthly installments of \$3,450. The outstanding principal balance on this lease at December 31, 2021, is \$14,800.

The County entered into a capital lease arrangement in 2019 for a 2020 Ford Transit prisoner transport van. Annual installments of \$15,496 are due through 2023. The outstanding balance of this lease at December 31, 2021, amounts to approximately \$29,600.

The County entered into a capital lease arrangement in 2020 for three 2020 Ford Police Interceptor Utility Vehicles for the Sheriff’s department payable in yearly installments of \$28,029 through 2024. The outstanding balance of this lease at December 31, 2021, amounts to approximately \$76,300.

The following schedule summarizes the primary government’s future minimum lease payments due:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total Minimum Lease Payments</u>
2022	\$ 28,800	\$ 557,788	\$ 827,827	\$ 64,672	\$ 1,479,087
2023	28,800	561,566	820,384	43,975	1,454,725
2024	28,800	559,313	395,728	28,029	1,011,870
2025	28,800	561,288	391,262	-	981,350
2026	21,600	564,048	750	-	586,398
2027-2031	-	2,639,980	-	-	2,639,980
	<u>136,800</u>	<u>5,443,983</u>	<u>2,435,951</u>	<u>136,676</u>	<u>8,153,410</u>
Less: Interest	<u>(17,780)</u>	<u>(1,276,844)</u>	<u>(201,219)</u>	<u>(15,946)</u>	<u>(1,511,789)</u>
Present Value	<u>\$ 119,020</u>	<u>\$ 4,167,139</u>	<u>\$ 2,234,732</u>	<u>\$ 120,730</u>	<u>\$ 6,641,621</u>

The interest rates used to calculate the amount representing interest costs were obtained from the individual lease agreements. The blended interest rate is approximately 4.90%.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Capital Lease Obligations - Continued

Minimum lease payment amounts due within one year by the primary government are reported as follows in the government-wide Statement of Net Position:

	Land	Buildings	Equipment	Vehicles	Total Minimum Lease Payments
2022 Payment	\$ 28,800	\$ 557,788	\$ 827,827	\$ 64,672	\$ 1,479,087
Less: Interest	(7,051)	(234,111)	(114,120)	(20,754)	(376,036)
Present Value	<u>\$ 21,749</u>	<u>\$ 323,677</u>	<u>\$ 713,707</u>	<u>\$ 43,918</u>	<u>\$ 1,103,051</u>

#### Long-Term Liabilities Summary

Future long-term debt obligations of the primary government are depicted below:

Due within one year:	
Obligations under bond issuances	\$ 5,665,000
Plus: Bond premium	716,478
Obligations under capital leases	1,103,051
Compensated absences	242,526
Total	<u>\$ 7,727,055</u>
Due in more than one year	
Obligations under bond issuances	\$ 117,595,000
Plus: Bond premium	3,619,680
Obligations under capital leases	5,538,570
Compensated absences	850,703
Total	<u>\$ 127,603,953</u>

Certain bond issuances of the County are subject to federal arbitrage regulations. The County does not believe that it is in violation of these arbitrage regulations. Additionally, Beaver County is subject to certain provisions of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania which limits the amount of debt that the County can issue. As of December 31, 2021, the County's legal debt margin is approximately \$154 million for non-electoral debt and approximately \$283 million for non-electoral and lease rental debt combined.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Liquidation of Long-term Liabilities

All outstanding long-term liabilities related to the primary government have historically been liquidated as follows:

- The Human Services Building and land leases have been liquidated by the following funds: Mental Health / Intellectual Disabilities, HealthChoices, Children & Youth, Office on Aging, and General Fund.
- The Community Development Building and related parking lot lease has been fully liquidated by the Community Development Fund.
- Equipment and vehicle leases have been fully liquidated by Mental Health / Intellectual Disabilities, HealthChoices, Office on Aging, Hazardous Materials/Act 147 Grants, Liquid Fuels, Capital Reserve, Emergency 911 Center, and the General Fund.
- Compensated absences have been liquidated according to the following chart. The amount paid by each fund is based on benefits earned by the employees of that fund.

<u>Fund</u>	<u>Liquidation %</u>
General Fund	55%
Mental Health / Intellectual Disabilities	15%
Children & Youth	13%
Community Development	1%
HealthChoices	1%
Other Governmental Funds	15%

- Long-term debt has been liquidated by the General Fund, except as noted above.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Component Unit - CCBC

##### Outstanding Debt Issuances

In April of 2018, the Pennsylvania Finance Authority (the "Authority") issued \$2,480,000 aggregate principal amount of the College Revenue Bonds, consisting of \$975,000 in College Revenue Bonds – Series A of 2018 and \$1,505,000 in College Revenue Bonds – Series B of 2018. The bonds were issued to provide funds for various capital projects at the College, and to pay for the costs of issuing the bonds. In connection with the issuance of the bonds, the Authority entered into a Loan Agreement with the College, whereby the Authority will loan the proceeds of the bonds to the College. The loan agreement requires the College to make loan repayments to the Authority in an amount sufficient to pay the debt service requirements of the bonds. The obligation of the College under the loan agreement is evidenced by a signed general obligation promissory note dated as of April 2018. The Authority bonds were issued in denominations of \$5,000 with interest payable on June 1 and December 1 each year through maturity. The interest rates on the bonds is 2% - 3.75% with the bonds scheduled to mature December 1, 2037. The bonds provide for early redemption options as detailed in the official statement of issue.

In January of 2017, the Pennsylvania Finance Authority issued \$26,725,000 in College Revenue Bonds - Series of 2017. The bonds were issued to provide funds to the College to advance refund the College Revenue Bonds – Series of 2007, pay off a bank note, provide funds for various capital projects at the College, and to pay for the costs of issuing the bonds. In connection with the issuance of the bonds, the Authority entered into a loan agreement with CCBC, whereby the Authority will loan the proceeds of the bonds to CCBC. The loan agreement requires CCBC to make loan repayments to the Authority in an amount sufficient to pay the debt service requirements of the bonds. The obligation of CCBC under the loan agreement is evidenced by a signed general obligation promissory note dated as of January 2017. The Authority bonds were issued in denominations of \$5,000 with interest payable on June 1 and December 1 each year through maturity. The interest rates on the bonds is 2%-3.7% with the bonds scheduled to mature December 1, 2027. The bonds provide for early redemption options as detailed in the official statement of issue.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Component Unit - CCBC - Continued

In December of 2015, the Pennsylvania Finance Authority issued \$5,630,000 in College Revenue Bonds - Series of 2015. The bonds were issued to provide funds to the College for the purchase of land adjacent to the campus, to provide funds for college building renovations, and to pay for the costs of issuing the bonds. In connection with the issuance of the bonds, the Authority entered into a Loan Agreement with CCBC, whereby the Authority will loan the proceeds of the bonds to the College. The loan agreement requires the College to make loan repayments to the Authority in an amount sufficient to pay the debt service requirements of the bonds. The obligation of the College under the loan agreement is evidenced by a signed general obligation promissory note dated as of December 2015. The Authority bonds were issued in denominations of \$5,000 with interest payable on June 1 and December 1 each year through maturity. The Interest rates on the bonds is 2%-3.75% with the bonds scheduled to mature June 1, 2036. The bonds provide for early redemption options as detailed in the official statement of issue.

In November of 2020, the State Public School Authority (“SPSBA”) issued \$4,820,000 in College Revenue Bonds, Series of 2020. The Bonds were issued to provide funds to the College to advance refund the College Revenue Bonds, Series of 2015, provide funds for various capital projects at the College, and to pay for the costs of issuing the Bonds. SPSBA’s Bonds were issued in denominations of \$5,000, with interest payable on June 1 and December 1 each year through maturity. The interest rates on the Bonds ranges from 1.5% to 3%, with the Bonds scheduled to mature December 1, 2035. The Bonds provide for early redemption options as detailed in the official statement of issue. In the event of any default, the Trustee may enforce, and upon the written request of the holders of 25% in principal amount of the Bonds then outstanding thereunder and accompanied by indemnity as therein provided must, enforce for the benefit of all holders of such Bonds all their rights of bringing suit, action or proceeding at law or in equity and of having a receiver appointed. PDE is responsible for paying 50% of the debt service based on the original Series of 2015 amortization.

In May of 2020, the SPSBA and the College entered into a Loan Agreement for maximum borrowings of up to \$464,180 to provide funding for the hardware and technology upgrades. Principal and interest payments are due semi-annually with interest at a fixed rate of 1.5%. The loan matures on May 15, 2024. The Loan agreement includes a provision that in an event of default, the timing of repayment of outstanding amounts becomes due and payable in full immediately or the lender may exercise any and all rights in the security interest of collateral.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Component Unit - CCBC - Continued

In May of 2019, the SPSBA and the College entered into a Loan Agreement for maximum borrowings up to \$2,000,000 to provide funding for the technology building expansion and remodeling project. Principal and interest payments are due semi-annually with interest at a fixed rate of 2.75%. The loan matures on May 15, 2029.

In connection with the issuance of the College Revenue Bonds – Series A of 2018, Series B of 2018, Series of 2017, and Series of 2015, CCBC received an original issue discount of \$718,141 which is being amortized over the life of the bond issue. Bond discount amortization for the year ended June 30, 2021, was \$33,721 and is included as a component of interest expense on the statement of revenues, expenses, and changes in net position. The unamortized portion of the bond discount of \$436,650 at June 30, 2021, is deducted from the long-term portion of notes payable on the statement of net position.

In connection with the advance refunding of the College Revenue Bonds - Series A of 1994 and Series of 2007, the PFA entered into irrevocable trust agreements with a bank to purchase U.S. Government Securities in an amount sufficient to fully service the defeased 1994 and 2007 Bond Issue debt as it matures or is called. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability for CCBC. The excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a reduction to long-term debt on the statement of net position and amortized over the shorter of the term of the refunding issue or refunded bonds. CCBC incurred a deferred refunding loss of \$1,057,759, which is being amortized over the life of the refunding issue using the straight-line method. During the year ended June 30, 2021, CCBC amortized \$30,726, of this loss, which is shown as part of interest expense. The unamortized balance of \$322,616 at June 30, 2021, is recorded as a deferred outflow of resources.

Interest expense of the bonds payable totaled \$1,013,381 for the year ended June 30, 2021.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE J - LONG-TERM LIABILITIES - (Continued)

#### Component Unit - CCBC - Continued

A summary of CCBC's general obligation promissory notes outstanding, due to the PFA at June 30, 2021, is as follows:

June 30,	Principal	Interest	Total
2022	\$ 2,467,330	\$ 935,466	\$ 3,402,796
2023	2,529,245	872,818	3,402,063
2024	2,593,681	803,799	3,397,480
2025	2,423,103	733,793	3,156,896
2026	2,493,726	667,919	3,161,645
2027-2031	13,202,120	2,129,852	15,331,972
2032-2036	4,485,000	573,135	5,058,135
2037-2041	600,000	152,688	752,688
	<u>\$ 30,794,205</u>	<u>\$ 6,869,470</u>	<u>\$ 37,663,675</u>

#### Operating Leases – Office Equipment

The College currently leases copier equipment from Xerox for use in its publications department. The terms of the lease agreement dated June 23, 2020, call for monthly payments of \$3,627. The lease term will end on June 23, 2024. The College also leases an airport and tower for use in its school of aviation. The lease agreement is dated July 1, 2020, through June 30, 2021, and has been renewed through June 2022. Lease expense for the year ended June 30, 2021 was \$100,494. Minimum lease payments in future years are as follows:

Years ending June 30:	
2022	\$ 93,524
2023	43,524
2024	43,524
Total	<u>\$ 180,572</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE J - LONG-TERM LIABILITIES - (Continued)**

#### **Component Unit - CCBC** - Continued

##### Compensated Absences and Other Post-Employment Benefits

The terms of the collective bargaining agreements between the CCBC and the Community College of Beaver County Society of the Faculty and Educational Support Personnel Association provide for the accumulation of sick and vacation days for eligible personnel based on employment status and length of service. As of June 30, 2021, accumulated compensated absences totaled \$649,911.

As of June 30, 2021, all post-retirement healthcare benefits and early retirement incentive liability balances outstanding, under the terms of previous collective bargaining agreements entered into between the CCBC and its collective bargaining units, have been expended.

### **NOTE K - CONTINGENCIES**

The County participates in a number of federal and state assisted grant programs. These grants are potentially subject to program compliance audits by the grantors. Such audits could result in expenditures being disallowed and funds being due back to the grantor agencies. The amount of expenditures that may be disallowed in the future, if any, cannot be determined at this time.

The County is party to exposure from various claims and other legal proceedings. They include, but are not limited to, employment, civil rights, medical malpractice, and personal injury matters.

Management has provided for certain matters, where considered necessary, in the financial statements. For other claims, management is of the opinion that these matters will not have a material effect on the County's financial position or it is too early in the litigation stage to evaluate the likelihood of an outcome or the range of potential loss.

#### Countywide Tax Reassessment

The court-ordered Countywide tax reassessment is nearing completion, with the reassessment going into effect in 2024.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE K - CONTINGENCIES - (Continued)**

#### **Component Unit - BCTA**

BCTA's state and federally funded programs are subject to audit by various governmental agencies. The audit scopes of these program compliance audits are different than the scope of financial audits performed by an outside, independent certified public accounting firm. BCTA is potentially liable for any expenses disallowed by the results of these program compliance audits. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenses.

#### **Component Unit - CCBC**

CCBC's state and federally funded programs are subject to audit by various governmental agencies. CCBC is potentially liable for any expenses disallowed by the results of these audits. The Commonwealth of Pennsylvania's Office of Labor, Education and Community Services conducts annual audits of CCBC's Claim for Subsidy Reimbursement submitted annually to the Commonwealth. Management is not aware of any items of noncompliance which would result in the disallowance of program expenses.

### **NOTE L - RISK MANAGEMENT**

The County is exposed to various risks of loss including loss of property, torts, errors and omissions, use of County owned vehicles, workers' compensation incidents, and employee health benefits. The County handles exposure to these risks in various ways.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE L - RISK MANAGEMENT - (Continued)

#### **Property/Casualty Exposures**

The County is a member of Pennsylvania Counties Risk Pool (PCoRP) which provides insurance coverage for general liability, public official's liability, law enforcement liability, property loss, vehicle usage, and crime. There have been no significant changes in PCoRP coverage in the past five years and settled claims have not exceeded the coverage provided in those years. PCoRP is a public entity risk pool exclusively for member counties of the County Commissioners Association of Pennsylvania. PCoRP was organized as a property/casualty self-insurer and it provides coverage through its self-insured retention fund of claims less than \$500,000 for liability, \$350,000 for crime, \$250,000 for privacy and security, \$350,000 for property, and excess of a \$1,500 deductible for equipment breakdown. There is a deductible of \$5,000 to \$25,000 for liability, \$5,000 for crime, \$2,500 for privacy and security, \$5,000 for property, and \$1,500 for equipment breakdown, per occurrence. PCoRP purchases excess coverage for claims over that threshold up to a maximum limit of \$5,000,000 for liability, \$1,000,000 for crime, \$1,100,000,000 for property, and \$50,000,000 for equipment breakdown. Members pay premiums to cover the costs of administration, excess insurance, and loss control services. The premium is adjusted annually to reflect both the costs of excess insurance and the most recent five-year experience with members.

#### **HealthChoices Exposures**

The County has entered into an agreement with the Commonwealth of Pennsylvania's Department of Human Services (Commonwealth) for the HealthChoices Behavioral Health Program. Under the terms of the contract, the County is fully exposed to the risk that behavioral healthcare services provided under this program to eligible enrollees will exceed the revenue provided by the Commonwealth to the County.

The term of the current contract between the County and the Commonwealth is from January 1, 2014 through December 31, 2018, and was extended for an additional three years through December 31, 2021. The County and the Commonwealth entered into a new contract for the period January 1, 2022 through December 31, 2026. Under this contract either party has the option to terminate the agreement without cause upon one-hundred eighty (180) days' notice to the other party.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

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**NOTE L - RISK MANAGEMENT - (Continued)**

**HealthChoices Exposures - Continued**

The County accrues an estimate of its health care cost liability at the end of each accounting period. The estimate is developed using a process that accounts for the lag between the point in time that payment is made for a service and the point in time that the County became liable for the service. The County's estimated medical claims liability is reviewed and certified by an independent actuarial firm on a quarterly basis.

The following table shows the changes in the actuarially certified estimated medical claims liability of the HealthChoices Program:

	<u>HealthChoices</u>
Liability balance - January 1, 2020	\$ 3,600,000
Incurred claims and estimates	33,503,836
Less: Claims paid during period	<u>33,803,836</u>
Liability balance - December 31, 2020	3,300,000
Incurred claims and estimates	33,258,094
Less: Claims paid during period	<u>33,058,094</u>
Liability balance - December 31, 2021	<u>\$ 3,500,000</u>

The County maintains a cash reserve that can be drawn upon in the event program expenditures exceed revenue. The balance of these reserve accounts is approximately \$10.8 million. This entire balance is available to cover losses in future periods.

**Employee Health Care and Workers' Compensation**

The County has elected to self-fund the health and prescription drug employee benefits. Under the self-funded arrangement, the County's third party administrators pay all claims for medical and prescription costs. The County reimburses the administrators for these charges and pays an administrative fee based on membership and/or utilization. The County is responsible for the first \$175,000 of medical claims for any member each year. A stop loss insurance policy has been purchased to provide for payment above the yearly individual limit. The policy includes \$1,000,000 of coverage if aggregate claims exceed the attachment point of \$13,807,134. During 2021, the total aggregate claims were \$10,516,867. The prescription drug coverage provided to employees is not covered by stop loss insurance.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### NOTE L - RISK MANAGEMENT - (Continued)

#### Employee Health Care and Workers' Compensation - Continued

The County has elected to largely self-insure its workers' compensation claims. To mitigate excess exposure, the County purchased a commercial large-deductible insurance policy which began on January 1, 2004. The County is responsible for the first \$200,000 of any individual claim. The limits of policy coverage are defined by a Pennsylvania Statute and it includes limits of \$1,000,000 for employer's liability for any individual claim, employee, and in aggregate for the annual policy period.

Changes in the estimate of the self-insured workers' compensation and employee health benefits claims liability of the primary government are as follows:

Liability balance - January 1, 2020	\$ 332,791
Incurred claims and estimates	12,494,286
Less: Claims paid during period	<u>12,316,370</u>
Liability balance - December 31, 2020	510,707
Incurred claims and estimates	12,630,446
Less: Claims paid during period	<u>12,561,562</u>
Liability balance - December 31, 2021	<u>\$ 579,591</u>

All functions of the County estimate liabilities for unpaid claims based on a claims' payment history.

#### Risk Accounting

The County has created two internal service funds within which transactions related to the self-funded programs of workers' compensation and the health insurance programs are recorded. Revenues expected to cover expenditures for each program are generated by an internal charge, based on either payroll by class or by membership, applied to all operating funds.

Management is currently in the process of evaluating both employee's health care charge and the workers' compensation charge to more adequately address costs of the funds' net position.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

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**NOTE L - RISK MANAGEMENT - (Continued)**

**Component Unit - BCTA**

BCTA is a member of the SAFTI Property and Liability Insurance Pool, which is an insurance pool that provides BCTA and other Pennsylvania Transit Properties insurance coverage for the following types of liabilities: automobile, employee benefit, public official, general, crime, property, boiler and machinery, and workers compensation. BCTA pays an annual premium each year that includes fixed costs and a loss funding. During the 2020-2021 fiscal year, BCTA paid premiums, excluding workers compensation, of \$120,946 for fixed costs and \$144,648 for loss funding. Premiums paid for workers compensation were \$34,173 for fixed costs and \$173,397 for loss funding, less a dividend of \$22,400. This fund is self-insured but holds policies which provide excess coverage once a claim reaches a certain dollar level, which varies depending on the coverage. Insurance rates are based on individual performance, but all members of the pool share in or participate in the losses.

**Component Unit - CCBC**

CCBC is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims for these risks have not exceeded commercial insurance coverage for the past three years.

**NOTE M - COMMITMENTS**

The following are amounts encumbered in the governmental funds as of December 31, 2021:

	General Fund	Mental Health/ Intellectual Disabilities	Community Development	Other Governmental Funds	Total
Restricted	\$ -	\$ 59,208	\$ 1,800	\$ 3,912	\$ 64,920
Total	\$ -	\$ 59,208	\$ 1,800	\$ 3,912	\$ 64,920

Encumbered amounts are for obligations related to unperformed (executory) contracts for goods and services.

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **NOTE M - COMMITMENTS - (Continued)**

The County is responsible for managing numerous programs and grants imposed by legislation as well as through mutual agreement with grantor bodies. Noncompliance with any particular item may be cause for penalties imposed on the County or refunds due to the grantor. Additionally, a change in legislation may impose a higher financial burden on the County for mandated programs. The County is not aware of any noncompliance with the provisions of grants or other agreements that may be cause for a penalty or refund of grant monies. Also, the County has not studied the potential outcomes of any pending or enacted legislation in order to determine the possible financial impact on the various programs it carries out for the community it serves.

#### **Component Unit - BCTA**

During the 2019-2020 fiscal year, BCTA entered into contracts for equipment, construction of the expanded park and ride lot, engineering, and other miscellaneous projects totaling \$2,474,895. There are two contracts awarded during the 2019-2020 fiscal year that are awaiting final closeout.

During the 2020-2021 fiscal year, BCTA entered into contracts for equipment, construction of the expanded park and ride lot, and for new buses totaling \$2,641,069. The remaining outstanding contract dollar commitments on these contracts at June 30, 2021 is \$920,068.

### **NOTE N - TAX ABATEMENTS**

As of December 31, 2021, the County provides tax abatements under the Local Economic Revitalization Tax Assistance (LERTA) program.

LERTA provides property tax abatements to new construction within specified areas of deterioration for industrial, commercial, or other business properties, under state code 72 P.S. 4722. Abatements are obtained through application by the property owner, including permits for building/alterations. Once the construction is complete, the County's Chief Assessor shall separately assess the improvement and calculate the amounts of the assessment eligible for exemption in accordance with the limits established by the County. The amount of the abatement is deducted from the property owner's tax bill.

**COUNTY OF BEAVER, PENNSYLVANIA**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2021 AND JUNE 30, 2021**

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**NOTE N - TAX ABATEMENTS - (Continued)**

Information relevant to the disclosure of those programs for the year ended December 31, 2021, is as follows:

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated</u>
LERTA	\$ -

**NOTE O - SUBSEQUENT EVENTS**

The County has evaluated subsequent events through June 28, 2022, the date which the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTAL INFORMATION**

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# COUNTY OF BEAVER, PENNSYLVANIA

## SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

YEARS ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total Pension Liability</b>					
Service Cost	\$ 4,962,456	\$ 5,310,994	\$ 5,115,878	\$ 5,175,494	\$ 5,447,929
Interest	21,074,288	24,537,184	32,552,939	21,131,566	23,717,162
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	47,244	(1,330,192)	805,206	(1,333,445)	4,071,277
Changes in assumption	22,182,670	-	-	-	-
Benefit payments, including refunds of member contribution	(22,386,264)	(21,605,798)	(19,920,753)	(18,208,900)	(18,811,015)
Net change in total pension liability	25,880,394	6,912,188	18,553,270	6,764,715	14,425,353
Total pension liability - beginning of year	336,200,477	329,288,289	310,735,019	303,970,304	289,544,951
Total pension liability - end of year (a)	<u>\$ 362,080,871</u>	<u>\$ 336,200,477</u>	<u>\$ 329,288,289</u>	<u>\$ 310,735,019</u>	<u>\$ 303,970,304</u>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 2,343,287	\$ 2,145,228	\$ 1,848,555	\$ 1,240,109	\$ 1,999,290
Contributions - member	3,968,366	3,868,705	3,729,473	3,868,686	3,608,538
Net investment income	52,515,402	34,236,917	56,201,452	(12,681,548)	40,038,464
Benefit payments, including refunds of member contribution	(22,386,264)	(21,605,798)	(19,920,753)	(18,208,900)	(18,811,015)
Administrative expense	(338,534)	(316,368)	(294,234)	(201,460)	(220,305)
Other	-	-	-	-	-
Net change in plan fiduciary net position	36,102,257	18,328,684	41,564,493	(25,983,113)	26,614,972
Total plan fiduciary net position - beginning of year	350,751,654	332,422,970	290,858,477	316,841,590	290,226,618
Total plan fiduciary net position - end of year (b)	<u>\$ 386,853,911</u>	<u>\$ 350,751,654</u>	<u>\$ 332,422,970</u>	<u>\$ 290,858,477</u>	<u>\$ 316,841,590</u>
County's net pension liability (asset) - ending (a) - (b)	<u>\$ (24,773,040)</u>	<u>\$ (14,551,177)</u>	<u>\$ (3,134,681)</u>	<u>\$ 19,876,542</u>	<u>\$ (12,871,286)</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>106.84%</u>	<u>104.33%</u>	<u>100.95%</u>	<u>93.60%</u>	<u>104.23%</u>
Covered Payroll	<u>\$ 41,204,707</u>	<u>\$ 40,122,884</u>	<u>\$ 38,592,138</u>	<u>\$ 37,421,428</u>	<u>\$ 36,846,699</u>
County's net pension liability (asset) as a percentage of covered payroll	<u>-60.12%</u>	<u>-36.27%</u>	<u>-8.12%</u>	<u>53.12%</u>	<u>-34.93%</u>

This schedule is presented to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to Required Supplemental Schedules

# COUNTY OF BEAVER, PENNSYLVANIA

## SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY (ASSET) AND RELATED RATIOS (CONTINUED)

YEARS ENDED DECEMBER 31,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability			
Service Cost	\$ 5,164,460	\$ 5,251,894	\$ 6,563,530
Interest	20,919,790	20,688,336	20,493,247
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(2,233,093)	(3,094,083)	1,812,102
Changes in assumption	-	-	-
Benefit payments, including refunds of member contribution	(20,842,290)	(16,685,010)	(24,703,033)
Net change in total pension liability	3,008,867	6,161,137	4,165,846
Total pension liability - beginning of year	286,536,084	280,374,947	276,209,101
Total pension liability - end of year (a)	<u>\$ 289,544,951</u>	<u>\$ 286,536,084</u>	<u>\$ 280,374,947</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 1,265,160	\$ 1,162,800	\$ 2,286,670
Contributions - member	3,278,822	3,345,109	3,867,005
Net investment income	22,894,917	1,393,557	18,663,378
Benefit payments, including refunds of member contribution	(20,842,290)	(16,685,010)	(24,703,033)
Administrative expense	(227,808)	(218,777)	(189,839)
Other	(2,500)	7,268	-
Net change in plan fiduciary net position	6,366,301	(10,995,053)	(75,819)
Total plan fiduciary net position - beginning of year	283,860,317	294,855,370	294,931,189
Total plan fiduciary net position - end of year (b)	<u>\$ 290,226,618</u>	<u>\$ 283,860,317</u>	<u>\$ 294,855,370</u>
County's net pension liability (asset) - ending (a) - (b)	<u>\$ (681,667)</u>	<u>\$ 2,675,767</u>	<u>\$ (14,480,423)</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>100.24%</u>	<u>99.07%</u>	<u>105.16%</u>
Covered Payroll	<u>\$ 38,321,452</u>	<u>\$ 38,562,973</u>	<u>\$ 56,895,011</u>
County's net pension liability (asset) as a percentage of covered payroll	<u>-1.78%</u>	<u>6.94%</u>	<u>-25.45%</u>

This schedule is presented to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to Required Supplemental Schedules

# COUNTY OF BEAVER, PENNSYLVANIA

## SCHEDULE OF COUNTY CONTRIBUTIONS AND PENSION PLAN INVESTMENT RETURNS

YEARS ENDED DECEMBER 31,

<u>Schedule of County's Contributions</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 2,343,287	\$ 2,145,228	\$ 1,848,555	\$ 1,240,109	\$ 1,999,290
Contributions in relation to the actuarially determined contribution	<u>2,343,287</u>	<u>2,145,228</u>	<u>1,848,555</u>	<u>1,240,109</u>	<u>1,999,290</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 41,204,707</u>	<u>\$ 40,122,884</u>	<u>\$ 38,592,138</u>	<u>\$ 37,421,428</u>	<u>\$ 36,846,699</u>
Contributions as a percentage of covered payroll	<u>5.69%</u>	<u>5.35%</u>	<u>4.79%</u>	<u>3.31%</u>	<u>5.43%</u>
 <b><u>Investment Returns</u></b>					
Annual money-weighted rate of return, net of investment expense	<u>14.75%</u>	<u>10.97%</u>	<u>19.50%</u>	<u>-4.69%</u>	<u>14.79%</u>

This schedule is presented to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to Required Supplemental Schedule

# COUNTY OF BEAVER, PENNSYLVANIA

## SCHEDULE OF COUNTY CONTRIBUTIONS AND PENSION PLAN INVESTMENT RETURNS (CONTINUED)

YEARS ENDED DECEMBER 31,

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<u>Schedule of County's Contributions</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 1,265,160	\$ 1,162,800	\$ 2,286,670
Contributions in relation to the actuarially determined contribution	<u>1,265,160</u>	<u>1,162,800</u>	<u>2,286,670</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 38,321,452</u>	<u>\$ 38,562,973</u>	<u>\$ 56,895,011</u>
Contributions as a percentage of covered payroll	<u>3.30%</u>	<u>3.02%</u>	<u>4.02%</u>
 <u>Investment Returns</u>			
Annual money-weighted rate of return, net of investment expense	<u>8.97%</u>	<u>0.63%</u>	<u>7.07%</u>

This schedule is presented to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to Required Supplemental Schedule

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2021

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### PENSION INFORMATION

#### Actuarial Methods and Assumptions Used in Calculation of Actuarially Determined Contribution

The contribution and contribution rate information presented in the required supplementary pension schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Actuarial Valuation Dates:	January 1 of the valuation year
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Method prescribed by Pennsylvania State Law, Act 44
Amortization Method:	Level Dollar
Remaining Amortization Period:	15 years
Actuarial Assumptions:	
Inflation Adjustment:	3.0%
Investment Rate of Return:	7.25%, net of pension plan investment expense, including inflation
Projected Salary Increase:	3.5% average, including inflation
Retirement Age:	Age 60 or 55 with 20 years' service
Mortality:	PubG-2010 Mortality Table for males and females set forward one year with generational mortality improvement using MP20

## COUNTY OF BEAVER, PENNSYLVANIA

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Revenues</b>				
Real Estate Taxes	\$ 58,130,550	\$ 58,239,938	\$ 59,111,243	\$ 871,305
Licenses and Permits	145,000	145,000	159,452	14,452
Intergovernmental Revenues	5,557,030	7,413,750	6,174,497	(1,239,253)
Departmental Earnings	10,083,843	10,098,735	10,280,974	182,239
Interest and Rents	300,000	300,000	129,043	(170,957)
Local Hotel Room Tax	19,000	19,000	34,542	15,542
Miscellaneous	4,795,631	4,881,196	213,659	(4,667,537)
Total Revenues	<u>79,031,054</u>	<u>81,097,619</u>	<u>76,103,410</u>	<u>(4,994,209)</u>
<b>Expenditures</b>				
Current				
General Government	12,421,161	11,467,527	10,042,319	(1,425,208)
Judicial	15,837,096	15,665,150	15,499,119	(166,031)
Public Safety	22,305,569	18,898,463	17,568,026	(1,330,437)
Public Works and Enterprises	3,570,026	3,481,124	3,335,694	(145,430)
Culture, Recreation and Conservation	3,158,406	3,136,099	3,011,163	(124,936)
Intergovernmental				
Human Services	7,656,506	9,513,442	9,488,091	(25,351)
Debt Service				
Principal	7,460,676	7,460,990	7,448,974	(12,016)
Interest	4,811,945	4,811,545	4,808,448	(3,097)
Other Expenditures	15,000	40,000	15,050	(24,950)
Capital Outlay				
Capital Asset Acquisition and Improvement	1,043,141	1,107,475	1,006,359	(101,116)
Infrastructure Acquisition and Improvement	75,000	75,000	-	(75,000)
Total Expenditures	<u>78,354,526</u>	<u>75,656,815</u>	<u>72,223,243</u>	<u>(3,433,572)</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	676,528	5,440,804	3,880,167	(1,560,637)
<b>Other Financing Sources (Uses)</b>				
Capital Lease Agreements	-	429,299	402,402	(26,897)
Transfers From Other Funds	2,288,141	2,282,776	717,000	(1,565,776)
Transfers To Other Funds	(4,735,699)	(4,739,465)	(5,748,129)	(1,008,664)
Total Other Financing Sources (Uses)	<u>(2,447,558)</u>	<u>(2,027,390)</u>	<u>(4,628,727)</u>	<u>(2,601,337)</u>
<b>Net Change in Fund Balance (Deficit)</b>				
	(1,771,030)	3,413,414	(748,560)	(4,161,974)
Fund Balance (Deficit) - Beginning	<u>1,771,030</u>	<u>(3,413,414)</u>	<u>22,570,193</u>	<u>25,983,607</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,821,633</u>	<u>\$ 21,821,633</u>

## COUNTY OF BEAVER, PENNSYLVANIA

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MENTAL HEALTH / INTELLECTUAL DISABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Revenues</b>				
Intergovernmental Revenues	\$ 19,497,749	\$ 19,621,749	\$ 17,270,781	\$ (2,350,968)
Departmental Earnings	1,445,600	1,449,075	1,079,531	(369,544)
Interest	5,900	5,900	4,397	(1,503)
Total Revenues	20,949,249	21,076,724	18,354,709	(2,722,015)
<b>Expenditures</b>				
Salaries & Benefits	6,209,785	6,159,436	5,573,702	(585,734)
Personnel Expense	35,300	37,100	26,725	(10,375)
Consultant/Contracted Services	1,661,900	2,038,066	1,818,440	(219,626)
Subcontracted Services	12,550,000	11,748,765	11,114,010	(634,755)
Occupancy	258,100	248,400	217,968	(30,432)
Communication	146,600	126,600	92,933	(33,667)
Supplies & Minor Equipment	149,650	614,842	483,994	(130,848)
Transportation	60,700	57,700	21,395	(36,305)
Principal	4,600	4,700	4,114	(586)
Other Expenditures	428,800	427,900	335,900	(92,000)
Capital Asset Acquisition & Improvement	-	278,446	216,476	(61,970)
Reimbursement to State	-	5,970	5,225	(745)
Total Expenditures	21,505,435	21,747,925	19,910,882	(1,837,043)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(556,186)	(671,201)	(1,556,173)	(884,972)
<b>Other Financing Sources (Uses)</b>				
Transfers From Other Funds	774,700	774,700	755,595	(19,105)
Total Other Financing Sources (Uses)	774,700	774,700	755,595	(19,105)
<b>Net Change in Fund Balance (Deficit)</b>	218,514	103,499	(800,578)	(904,077)
Fund Balance (Deficit) - Beginning	699,244	656,944	2,247,844	1,590,900
Fund Balance (Deficit) - Ending	\$ 917,758	\$ 760,443	\$ 1,447,266	\$ 686,823

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
EMERGENCY 911 CENTER**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental Revenues	\$ 25,402	\$ 25,402	\$ 628,469	\$ 603,067
Departmental Earnings	3,400,000	3,582,036	3,534,731	(47,305)
Interest	200	6,000	6,113	113
Total Revenues	<u>3,425,602</u>	<u>3,613,438</u>	<u>4,169,313</u>	<u>555,875</u>
<b><u>Expenditures</u></b>				
Salaries & Benefits	2,414,000	2,543,246	2,543,245	(1)
Personnel Expense	19,500	22,443	17,211	(5,232)
Consultant/Contracted Services	100,000	250,238	150,142	(100,096)
Occupancy	25,000	25,000	21,221	(3,779)
Communication	250,000	105,346	60,883	(44,463)
Supplies & Minor Equipment	551,000	560,702	326,631	(234,071)
Transportation	2,000	3,000	2,287	(713)
Principal	489,520	489,520	383,322	(106,198)
Interest	84,162	84,162	70,479	(13,683)
Other Expenditures	9,000	10,947	10,830	(117)
Capital Asset Acquisition & Improvement	2,000,000	2,444,135	696,016	(1,748,119)
Total Expenditures	<u>5,944,182</u>	<u>6,538,739</u>	<u>4,282,267</u>	<u>(2,256,472)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(2,518,580)</u>	<u>(2,925,301)</u>	<u>(112,954)</u>	<u>2,812,347</u>
Fund Balance (Deficit) - Beginning	<u>2,550,000</u>	<u>2,978,091</u>	<u>12,817</u>	<u>(2,965,274)</u>
Fund Balance (Deficit) - Ending	<u>\$ 31,420</u>	<u>\$ 52,790</u>	<u>\$ (100,137)</u>	<u>\$ (152,927)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
HEALTHCHOICES**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Revenues</b>				
Intergovernmental Revenues	\$ 54,000,000	\$ 55,056,669	\$ 58,432,919	\$ 3,376,250
Interest	33,000	33,000	21,506	(11,494)
Total Revenues	<u>54,033,000</u>	<u>55,089,669</u>	<u>58,454,425</u>	<u>3,364,756</u>
<b>Expenditures</b>				
Salaries & Benefits	778,115	852,616	857,475	4,859
Personnel Expense	1,775	2,000	154	(1,846)
Consultant/Contracted Services	53,401,500	55,626,506	55,031,832	(594,674)
Occupancy	56,100	59,989	62,677	2,688
Communication	16,700	14,066	10,500	(3,566)
Supplies & Minor Equipment	21,600	46,322	37,399	(8,923)
Transportation	6,000	4,100	791	(3,309)
Principal	1,500	1,500	740	(760)
Other Expenditures	35,000	40,890	33,502	(7,388)
Capital Asset Acquisition & Improvements	-	31,680	23,800	(7,880)
Total Expenditures	<u>54,318,290</u>	<u>56,679,669</u>	<u>56,058,870</u>	<u>(620,799)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(285,290)</u>	<u>(1,590,000)</u>	<u>2,395,555</u>	<u>3,985,555</u>
Fund Balance (Deficit) - Beginning	<u>12,876,075</u>	<u>8,790,022</u>	<u>12,873,464</u>	<u>4,083,442</u>
Fund Balance (Deficit) - Ending	<u>\$ 12,590,785</u>	<u>\$ 7,200,022</u>	<u>\$ 15,269,019</u>	<u>\$ 8,068,997</u>

## COUNTY OF BEAVER, PENNSYLVANIA

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CHILDREN AND YOUTH

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Revenues</b>				
Intergovernmental Revenues	\$ 15,093,473	\$ 15,375,209	\$ 11,142,360	\$ (4,232,849)
Departmental Earnings	63,326	63,326	53,220	(10,106)
Interest	70	70	56	(14)
Miscellaneous	-	-	4,375	4,375
Total Revenues	15,156,869	15,438,605	11,200,011	(4,238,594)
<b>Expenditures</b>				
Salaries & Benefits	6,351,024	6,351,024	6,111,333	(239,691)
Personnel Expense	32,360	32,360	13,244	(19,116)
Consultant/Contracted Services	1,413,000	1,495,000	1,463,935	(31,065)
Subcontracted Services	7,013,840	6,863,840	6,714,037	(149,803)
Occupancy	594,300	616,300	575,994	(40,306)
Communication	266,800	278,800	219,112	(59,688)
Supplies & Minor Equipment	548,400	532,400	154,812	(377,588)
Transportation	177,000	177,000	133,402	(43,598)
Other Expenditures	1,396,000	1,727,736	1,487,374	(240,362)
Capital Asset Acquisition & Improvement	145,000	145,000	-	(145,000)
Total Expenditures	17,937,724	18,219,460	16,873,243	(1,346,217)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,780,855)	(2,780,855)	(5,673,232)	(2,892,377)
Other Financing Sources (Uses)				
Transfers From Other Funds	2,884,000	2,884,000	4,294,507	1,410,507
Total Other Financing Sources (Uses)	2,884,000	2,884,000	4,294,507	1,410,507
<b>Net Change in Fund Balance (Deficit)</b>	103,145	103,145	(1,378,725)	(1,481,870)
Fund Balance (Deficit) - Beginning	1,046,047	1,046,047	1,383,438	337,391
Fund Balance (Deficit) - Ending	\$ 1,149,192	\$ 1,149,192	\$ 4,713	\$ (1,144,479)

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY DEVELOPMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental Revenues	\$ 7,023,317	\$ 24,037,679	\$ 13,071,975	\$ (10,965,704)
Departmental Earnings	926,000	1,026,000	344,966	(681,034)
Interest	165	165	7,592	7,427
Total Revenues	<u>7,949,482</u>	<u>25,063,844</u>	<u>13,424,533</u>	<u>(11,639,311)</u>
<b><u>Expenditures</u></b>				
Salaries & Benefits	740,184	777,793	776,251	(1,542)
Personnel Expense	9,014	10,446	7,507	(2,939)
Consultant/Contracted Services	6,608,016	23,394,878	12,176,166	(11,218,712)
Occupancy	66,640	107,834	47,586	(60,248)
Communication	19,610	55,012	19,531	(35,481)
Supplies & Minor Equipment	24,655	149,733	25,806	(123,927)
Transportation	7,300	6,698	2,344	(4,354)
Principal	309,000	309,000	309,000	-
Interest	66,163	66,163	58,283	(7,880)
Other Expenditures	98,900	186,287	130,949	(55,338)
Total Expenditures	<u>7,949,482</u>	<u>25,063,844</u>	<u>13,553,423</u>	<u>(11,510,421)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>(128,890)</u>	<u>(128,890)</u>
Fund Balance (Deficit) - Beginning	<u>-</u>	<u>-</u>	<u>204,065</u>	<u>204,065</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,175</u>	<u>\$ 75,175</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
AMERICAN RESCUE PLAN**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental Revenues	\$ -	\$ 176,685	\$ 176,685	\$ -
Interest	-	-	5,035	5,035
Total Revenues	-	176,685	181,720	5,035
<b><u>Expenditures</u></b>				
Other Expenditures	-	176,690	176,685	(5)
Total Expenditures	-	176,690	176,685	(5)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(5)	5,035	5,040
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ (5)	\$ 5,035	\$ 5,040

# COUNTY OF BEAVER, PENNSYLVANIA

## NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2021

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### **NOTE A - BASIS OF BUDGETING**

Appropriated budgets are adopted on a modified accrual basis consistent with generally accepted accounting principles by fund, department and line-item. Line-items are specific revenues and expenditures, such as taxes, fees, salaries, and supplies. Transfers of appropriations may be requested between line-items within a department or between departments within the same fund. All transfers of appropriations require the approval of the Commissioners. The legal level of control is exercised by management at each line-item.

### **NOTE B - BUDGET VARIANCE**

The County does not adjust for line items designated for receipts of reimbursements after initial adoption. Therefore, some expenditures may appear to exceed budgeted amounts when actual reimbursements received are below the initial budgeted figures. Also, reclassifications of actual balances made strictly for external financial reporting purposes are often not reflected in the budget. As a consequence, some line items may appear to exceed budgeted amounts.

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## **OTHER SUPPLEMENTAL INFORMATION**

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**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>General Government</b>				
<b>Commissioners</b>				
Salaries & Benefits	\$ 613,943	\$ 486,057	\$ 486,053	\$ (4)
Personnel Expense	762	944	487	(457)
Occupancy	3,240	3,876	4,045	169
Communication	9,500	9,500	4,918	(4,582)
Supplies & Minor Equipment	13,500	15,050	9,687	(5,363)
Transportation	15,000	14,900	12,379	(2,521)
Consultant/Contracted Services	120,000	146,247	132,813	(13,434)
Other Expenditures	2,000	2,411	2,411	-
Total Expenditures	777,945	678,985	652,793	(26,192)
<b>Controller</b>				
Salaries & Benefits	643,060	418,084	400,887	(17,197)
Personnel Expense	4,857	5,039	3,622	(1,417)
Occupancy	3,966	3,966	3,236	(730)
Communication	7,746	6,500	5,608	(892)
Supplies & Minor Equipment	6,617	9,258	8,827	(431)
Transportation	3,000	1,758	1,297	(461)
Total Expenditures	669,246	444,605	423,477	(21,128)
<b>Treasurer</b>				
Salaries & Benefits	641,022	587,585	587,578	(7)
Personnel Expense	2,950	1,849	1,383	(466)
Occupancy	4,500	3,300	3,133	(167)
Communication	57,200	61,448	44,386	(17,062)
Supplies & Minor Equipment	42,773	66,911	59,153	(7,758)
Transportation	500	260	254	(6)
Consultant/Contracted Services	3,000	3,000	3,000	-
Other Expenditures	5,200	4,000	7,007	3,007
Tax Refunds	168,000	168,000	(26,307)	(194,307)
Total Expenditures	925,145	896,353	679,587	(216,766)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Recorder Of Deeds</b>				
Salaries & Benefits	\$ 387,261	\$ 361,342	\$ 361,334	\$ (8)
Personnel Expense	1,000	2,244	2,242	(2)
Occupancy	1,565	1,565	1,568	3
Communication	1,200	1,200	748	(452)
Supplies & Minor Equipment	16,500	16,475	11,625	(4,850)
Transportation	2,800	1,381	636	(745)
Consultant/Contracted Services	52,644	52,644	52,644	-
Total Expenditures	<u>462,970</u>	<u>436,851</u>	<u>430,797</u>	<u>(6,054)</u>
<b>Legal Department</b>				
Salaries & Benefits	299,491	262,651	262,646	(5)
Personnel Expense	5,085	5,046	4,506	(540)
Occupancy	400	400	388	(12)
Communication	400	400	197	(203)
Supplies & Minor Equipment	4,000	4,139	3,800	(339)
Transportation	2,000	1,900	318	(1,582)
Consultant/Contracted Services	35,000	10,500	855	(9,645)
Total Expenditures	<u>346,376</u>	<u>285,036</u>	<u>272,710</u>	<u>(12,326)</u>
<b>Employee Relations</b>				
Salaries & Benefits	673,440	364,621	362,463	(2,158)
Personnel Expense	62,292	64,455	54,689	(9,766)
Occupancy	2,400	2,236	592	(1,644)
Communication	2,400	2,004	1,364	(640)
Supplies & Minor Equipment	21,237	21,830	19,735	(2,095)
Consultant/Contracted Services	72,500	70,450	40,683	(29,767)
Transportation	200	683	683	-
Other Expenditures	-	39,813	24,805	(15,008)
Total Expenditures	<u>834,469</u>	<u>566,092</u>	<u>505,014</u>	<u>(61,078)</u>
<b>Records Management</b>				
Occupancy	15,000	15,000	11,400	(3,600)
Supplies & Minor Equipment	20,000	20,000	7,937	(12,063)
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>19,337</u>	<u>(15,663)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Information Technology</b>				
Salaries & Benefits	\$ 613,807	\$ 568,235	\$ 568,229	\$ (6)
Personnel Expense	3,900	3,900	(2,279)	(6,179)
Communication	51,950	51,950	44,083	(7,867)
Supplies & Minor Equipment	109,800	127,759	77,548	(50,211)
Transportation	7,000	7,000	1,077	(5,923)
Consultant/Contracted Services	63,000	63,000	16,334	(46,666)
Total Expenditures	<u>849,457</u>	<u>821,844</u>	<u>704,992</u>	<u>(116,852)</u>
<b>Central Services Department</b>				
Salaries & Benefits	275,056	193,572	193,567	(5)
Occupancy	42	192	192	-
Communication	2,000	1,750	575	(1,175)
Supplies & Minor Equipment	34,500	37,073	35,137	(1,936)
Other Expenditures	-	95	95	-
Total Expenditures	<u>311,598</u>	<u>232,682</u>	<u>229,566</u>	<u>(3,116)</u>
<b>Planning Commission</b>				
Salaries & Benefits	459,825	466,764	466,759	(5)
Personnel Expense	2,925	3,275	1,343	(1,932)
Occupancy	2,000	2,000	1,781	(219)
Communication	1,740	1,740	491	(1,249)
Supplies & Minor Equipment	16,750	16,750	10,768	(5,982)
Transportation	7,500	6,260	1,555	(4,705)
Consultant/Contracted Services	614,000	614,000	150,928	(463,072)
Other Expenditures	71,500	71,500	69,300	(2,200)
Total Expenditures	<u>1,176,240</u>	<u>1,182,289</u>	<u>702,925</u>	<u>(479,364)</u>
<b>Weights And Measures</b>				
Salaries & Benefits	83,862	66,614	66,608	(6)
Communication	600	600	440	(160)
Supplies & Minor Equipment	600	600	424	(176)
Transportation	6,400	6,400	6,174	(226)
Total Expenditures	<u>91,462</u>	<u>74,214</u>	<u>73,646</u>	<u>(568)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Veterans Affairs</b>				
Salaries & Benefits	\$ 201,907	\$ 200,882	\$ 200,876	\$ (6)
Personnel Expense	1,600	1,850	896	(954)
Communication	1,575	1,575	706	(869)
Supplies & Minor Equipment	4,600	4,600	3,259	(1,341)
Transportation	1,200	1,200	78	(1,122)
Other Expenditures	139,150	138,900	118,108	(20,792)
Total Expenditures	<u>350,032</u>	<u>349,007</u>	<u>323,923</u>	<u>(25,084)</u>
<b>Election Bureau</b>				
Salaries & Benefits	465,021	520,852	520,844	(8)
Personnel Expense	1,200	1,981	978	(1,003)
Occupancy	26,100	26,600	25,677	(923)
Communication	165,000	167,500	138,923	(28,577)
Supplies & Minor Equipment	114,500	117,000	113,423	(3,577)
Transportation	1,200	650	120	(530)
Consultant/Contracted Services	45,400	22,900	13,750	(9,150)
Other Expenditures	225,000	221,769	203,879	(17,890)
Total Expenditures	<u>1,043,421</u>	<u>1,079,252</u>	<u>1,017,594</u>	<u>(61,658)</u>
<b>Assessment/Tax Claim</b>				
Salaries & Benefits	1,201,896	930,715	927,636	(3,079)
Personnel Expense	15,500	11,835	6,428	(5,407)
Occupancy	17,000	17,039	14,641	(2,398)
Communication	285,000	285,000	222,763	(62,237)
Supplies & Minor Equipment	57,000	57,000	22,307	(34,693)
Transportation	10,000	6,460	5,539	(921)
Consultant/Contracted Services	40,000	94,254	86,580	(7,674)
Other Expenditures	90,000	82,958	65,548	(17,410)
Total Expenditures	<u>1,716,396</u>	<u>1,485,261</u>	<u>1,351,442</u>	<u>(133,819)</u>
<b>Public Defender</b>				
Salaries & Benefits	1,449,758	1,469,961	1,464,428	(5,533)
Personnel Expense	29,350	26,903	26,803	(100)
Occupancy	2,400	2,758	2,737	(21)
Communication	900	900	615	(285)
Supplies & Minor Equipment	17,000	12,160	11,495	(665)
Transportation	15,000	3,151	2,400	(751)
Other Expenditures	60,000	78,778	78,777	(1)
Total Expenditures	<u>1,574,408</u>	<u>1,594,611</u>	<u>1,587,255</u>	<u>(7,356)</u>

Exhibit A (Page 4 of 18)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>General Government</b>				
Personnel Expense	\$ 85,000	\$ 85,000	\$ 83,526	\$ (1,474)
Occupancy	66,675	68,179	58,617	(9,562)
Communication	50	50	34	(16)
Supplies & Minor Equipment	2,450	3,383	2,484	(899)
Consultant/Contracted Services	520,000	512,509	278,270	(234,239)
Other Expenditures	64,571	192,928	277,625	84,697
Total Expenditures	<u>738,746</u>	<u>862,049</u>	<u>700,556</u>	<u>(161,493)</u>
<b>Miscellaneous</b>				
Insurance	501,250	426,396	366,705	(59,691)
Indirect Cost Study	17,000	17,000	-	(17,000)
Total Expenditures	<u>518,250</u>	<u>443,396</u>	<u>366,705</u>	<u>(76,691)</u>
<b>Total General Government</b>	<u>\$ 12,421,161</u>	<u>\$ 11,467,527</u>	<u>\$ 10,042,319</u>	<u>\$ (1,425,208)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Clerk Of Courts</b>				
Salaries & Benefits	\$ 728,349	\$ 705,451	\$ 702,839	\$ (2,612)
Personnel Expense	2,000	2,122	1,109	(1,013)
Occupancy	7,600	7,600	7,531	(69)
Communication	24,060	24,060	18,628	(5,432)
Supplies & Minor Equipment	23,300	23,300	15,672	(7,628)
Transportation	2,000	4,600	2,779	(1,821)
Consultant/Contracted Services	10,200	10,200	7,070	(3,130)
Other Expenditures	12,400	12,277	9,295	(2,982)
Total Expenditures	809,909	789,610	764,923	(24,687)
<b>Coroner</b>				
Salaries & Benefits	205,894	220,714	221,387	673
Personnel Expense	6,136	10,036	7,010	(3,026)
Occupancy	600	600	394	(206)
Communication	3,200	3,493	3,306	(187)
Supplies & Minor Equipment	700	3,217	2,934	(283)
Transportation	5,000	4,941	3,350	(1,591)
Other Expenditures	242,325	325,707	320,050	(5,657)
Total Expenditures	463,855	568,708	558,431	(10,277)
<b>Jury Commission</b>				
Salaries & Benefits	75,554	17,532	17,529	(3)
Communication	18,000	18,000	13,679	(4,321)
Supplies & Minor Equipment	6,900	6,900	5,720	(1,180)
Consultant/Contracted Services	9,000	9,000	8,007	(993)
Total Expenditures	109,454	51,432	44,935	(6,497)
<b>District Attorney</b>				
Salaries & Benefits	3,012,571	2,951,914	2,962,867	10,953
Personnel Expense	49,950	49,980	49,922	(58)
Communication	8,600	8,548	7,423	(1,125)
Supplies & Minor Equipment	62,202	66,244	60,655	(5,589)
Transportation	14,200	16,581	16,585	4
Consultant/Contracted Services	23,509	19,240	19,197	(43)
Other Expenditures	9,500	12,662	12,662	-
Total Expenditures	3,180,532	3,125,169	3,129,311	4,142

Exhibit A (Page 6 of 18)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Emergency Services Unit</b>				
Salaries & Benefits	\$ 64,471	\$ 53,510	\$ 53,504	\$ (6)
Personnel Expense	1,400	375	375	-
Supplies & Minor Equipment	30,900	135,880	135,880	-
Total Expenditures	<u>96,771</u>	<u>189,765</u>	<u>189,759</u>	<u>(6)</u>
<b>Prothonotary</b>				
Salaries & Benefits	667,901	647,675	647,668	(7)
Personnel Expense	1,286	1,657	1,452	(205)
Occupancy	19,500	19,500	17,020	(2,480)
Communication	13,000	13,000	10,020	(2,980)
Supplies & Minor Equipment	27,463	27,217	22,131	(5,086)
Transportation	2,000	1,875	1,872	(3)
Other Expenditures	1,100	1,100	34	(1,066)
Total Expenditures	<u>732,250</u>	<u>712,024</u>	<u>700,197</u>	<u>(11,827)</u>
<b>Register Of Wills</b>				
Salaries & Benefits	426,470	432,993	432,988	(5)
Personnel Expense	1,000	1,000	982	(18)
Occupancy	5,500	5,744	5,743	(1)
Communication	19,150	19,530	18,818	(712)
Supplies & Minor Equipment	25,700	25,320	16,978	(8,342)
Transportation	5,000	4,756	2,834	(1,922)
Total Expenditures	<u>482,820</u>	<u>489,343</u>	<u>478,343</u>	<u>(11,000)</u>
<b>Sheriff</b>				
Salaries & Benefits	3,788,004	3,783,007	3,887,683	104,676
Personnel Expense	63,500	63,572	49,571	(14,001)
Occupancy	2,000	2,000	2,190	190
Communication	8,100	7,100	5,267	(1,833)
Supplies & Minor Equipment	54,700	81,407	79,059	(2,348)
Transportation	45,000	54,235	51,231	(3,004)
Consultant/Contracted Services	43,250	24,660	22,685	(1,975)
Other Expenditures	1,500	12,832	10,447	(2,385)
Total Expenditures	<u>4,006,054</u>	<u>4,028,813</u>	<u>4,108,133</u>	<u>79,320</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Court Administration</b>				
Salaries & Benefits	\$ 2,836,093	\$ 2,785,462	\$ 2,801,133	\$ 15,671
Personnel Expense	64,500	61,870	42,443	(19,427)
Consultant/Contracted Services	482,500	530,000	483,127	(46,873)
Occupancy	18,100	18,100	17,793	(307)
Communication	11,750	15,550	9,163	(6,387)
Supplies & Minor Equipment	74,000	73,830	56,128	(17,702)
Transportation	11,000	10,000	2,889	(7,111)
Other Expenditures	71,000	71,000	43,655	(27,345)
Total Expenditures	3,568,943	3,565,812	3,456,331	(109,481)
<b>Law Library</b>				
Salaries & Benefits	74,196	73,319	73,314	(5)
Personnel Expense	700	700	657	(43)
Communication	30	30	-	(30)
Supplies & Minor Equipment	104,175	104,525	97,949	(6,576)
Transportation	1,200	1,200	210	(990)
Consultant/Contracted Services	3,800	3,450	2,967	(483)
Total Expenditures	184,101	183,224	175,097	(8,127)
<b>District Court 36-1-01</b>				
Salaries & Benefits	192,451	191,850	191,844	(6)
Personnel Expense	650	650	288	(362)
Occupancy	15,210	15,570	14,605	(965)
Communication	14,580	14,805	13,386	(1,419)
Supplies & Minor Equipment	8,700	7,815	5,191	(2,624)
Transportation	1,000	1,000	209	(791)
Total Expenditures	232,591	231,690	225,523	(6,167)
<b>District Court 36-3-02</b>				
Salaries & Benefits	172,408	185,795	185,791	(4)
Personnel Expense	750	750	375	(375)
Occupancy	14,060	14,910	13,002	(1,908)
Communication	14,830	14,930	13,308	(1,622)
Supplies & Minor Equipment	9,000	8,050	6,201	(1,849)
Transportation	1,000	1,000	705	(295)
Total Expenditures	212,048	225,435	219,382	(6,053)

## COUNTY OF BEAVER, PENNSYLVANIA

### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>District Court 36-2-01</b>				
Salaries & Benefits	\$ 221,652	\$ 153,214	\$ 153,207	\$ (7)
Personnel Expense	650	650	486	(164)
Occupancy	16,060	16,435	15,572	(863)
Communication	15,630	17,205	15,659	(1,546)
Supplies & Minor Equipment	10,100	8,150	7,288	(862)
Transportation	2,000	2,000	1,236	(764)
Total Expenditures	266,092	197,654	193,448	(4,206)
<b>District Court 36-3-03</b>				
Salaries & Benefits	292,165	251,301	251,296	(5)
Personnel Expense	650	650	234	(416)
Occupancy	18,710	18,710	18,799	89
Communication	19,830	20,310	14,417	(5,893)
Supplies & Minor Equipment	16,500	16,020	8,366	(7,654)
Transportation	1,000	934	349	(585)
Total Expenditures	348,855	307,925	293,461	(14,464)
<b>District Court 36-3-04</b>				
Salaries & Benefits	202,205	171,586	171,581	(5)
Personnel Expense	550	550	508	(42)
Occupancy	15,060	15,615	14,570	(1,045)
Communication	16,380	15,511	11,983	(3,528)
Supplies & Minor Equipment	9,200	9,110	6,075	(3,035)
Transportation	1,000	1,240	1,239	(1)
Total Expenditures	244,395	213,612	205,956	(7,656)
<b>District Court 36-1-02</b>				
Salaries & Benefits	223,272	192,097	192,090	(7)
Personnel Expense	650	345	322	(23)
Consultant/Contracted Services	2,500	2,500	2,205	(295)
Occupancy	57,200	57,200	51,797	(5,403)
Communication	14,840	15,145	13,461	(1,684)
Supplies & Minor Equipment	16,600	16,600	11,610	(4,990)
Transportation	1,000	1,000	-	(1,000)
Total Expenditures	316,062	284,887	271,485	(13,402)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>District Court 36-3-01</b>				
Salaries & Benefits	\$ 213,087	\$ 212,348	\$ 212,342	\$ (6)
Personnel Expense	650	650	288	(362)
Occupancy	14,710	14,710	13,874	(836)
Communication	19,180	19,180	16,527	(2,653)
Supplies & Minor Equipment	11,700	11,700	7,206	(4,494)
Transportation	500	500	-	(500)
Total Expenditures	<u>259,827</u>	<u>259,088</u>	<u>250,237</u>	<u>(8,851)</u>
<b>District Court 36-2-02</b>				
Salaries & Benefits	285,227	203,583	203,578	(5)
Personnel Expense	550	750	605	(145)
Occupancy	15,160	14,860	14,234	(626)
Communication	10,900	11,340	8,785	(2,555)
Supplies & Minor Equipment	9,700	9,360	6,606	(2,754)
Transportation	1,000	1,000	293	(707)
Other Expenditures	-	66	66	-
Total Expenditures	<u>322,537</u>	<u>240,959</u>	<u>234,167</u>	<u>(6,792)</u>
<b>Total Judicial</b>	<u>\$ 15,837,096</u>	<u>\$ 15,665,150</u>	<u>\$ 15,499,119</u>	<u>\$ (166,031)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Public Safety</b>				
<b>Emergency Services</b>				
Salaries & Benefits	\$ 3,607,367	\$ 901,615	\$ 768,955	\$ (132,660)
Personnel Expense	5,150	5,150	2,706	(2,444)
Occupancy	80,000	81,034	70,148	(10,886)
Communication	11,800	13,800	12,693	(1,107)
Supplies & Minor Equipment	142,000	181,364	113,262	(68,102)
Transportation	12,500	12,000	6,153	(5,847)
Consultant/Contracted Services	65,000	66,500	66,048	(452)
Other Expenditures	2,500	2,500	1,560	(940)
Total Expenditures	3,926,317	1,263,963	1,041,525	(222,438)
<b>Jail of Beaver County</b>				
Salaries & Benefits	7,573,731	7,794,006	7,781,238	(12,768)
Personnel Expense	50,250	50,250	37,947	(12,303)
Occupancy	383,000	383,000	260,370	(122,630)
Communication	21,800	22,800	22,335	(465)
Supplies & Minor Equipment	237,000	243,000	193,696	(49,304)
Transportation	6,000	6,000	2,789	(3,211)
Consultant/Contracted Services	55,000	55,000	55,000	-
Other Expenditures	1,720,000	1,713,000	1,533,630	(179,370)
Total Expenditures	10,046,781	10,267,056	9,887,005	(380,051)
<b>DUI Program</b>				
Salaries & Benefits	218,762	183,036	182,850	(186)
Personnel Expense	2,000	1,600	638	(962)
Occupancy	1,800	1,800	1,800	-
Communication	500	500	30	(470)
Supplies & Minor Equipment	1,500	1,500	1,000	(500)
Transportation	1,500	600	28	(572)
Consultant/Contracted Services	3,000	4,300	4,300	-
Total Expenditures	229,062	193,336	190,646	(2,690)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Adult Probation</b>				
Salaries & Benefits	\$ 2,724,981	\$ 2,710,866	\$ 2,711,117	\$ 251
Personnel Expense	8,850	9,552	7,555	(1,997)
Occupancy	14,400	14,400	14,400	-
Communication	6,700	5,200	3,197	(2,003)
Supplies & Minor Equipment	33,700	36,866	30,176	(6,690)
Transportation	12,000	7,742	1,788	(5,954)
Other Expenditures	6,000	6,000	2,575	(3,425)
Total Expenditures	<u>2,806,631</u>	<u>2,790,626</u>	<u>2,770,808</u>	<u>(19,818)</u>
<b>Intermediate Punishment Program</b>				
Salaries & Benefits	589,607	532,232	531,428	(804)
Personnel Expense	1,000	1,040	892	(148)
Occupancy	80,980	80,980	64,593	(16,387)
Communication	18,300	18,300	14,530	(3,770)
Supplies & Minor Equipment	245,000	240,000	176,042	(63,958)
Transportation	3,500	3,500	514	(2,986)
Consultant/Contracted Services	2,000	2,000	1,540	(460)
Other Expenditures	2,650	2,650	2,244	(406)
Total Expenditures	<u>943,037</u>	<u>880,702</u>	<u>791,783</u>	<u>(88,919)</u>
<b>PCCD IP Grant</b>				
Salaries & Benefits	60,517	61,216	62,000	784
Supplies & Minor Equipment	28,765	29,200	16,165	(13,035)
Other Expenditures	35,000	39,565	39,235	(330)
Total Expenditures	<u>124,282</u>	<u>129,981</u>	<u>117,400</u>	<u>(12,581)</u>
<b>Juvenile Probation-Court Services</b>				
Salaries & Benefits	2,579,697	1,734,959	1,879,594	144,635
Personnel Expense	5,425	5,425	2,024	(3,401)
Occupancy	3,000	3,000	192	(2,808)
Communication	12,500	12,500	5,830	(6,670)
Supplies & Minor Equipment	17,200	20,200	15,460	(4,740)
Transportation	18,500	15,500	3,679	(11,821)
Consultant/Contracted Services	1,106,500	1,106,500	703,776	(402,724)
Other Expenditures	465,500	465,500	151,493	(314,007)
Total Expenditures	<u>4,208,322</u>	<u>3,363,584</u>	<u>2,762,048</u>	<u>(601,536)</u>

Exhibit A (Page 12 of 18)

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>UAD Program</b>				
Salaries & Benefits	\$ 5,167	\$ 749	\$ 747	\$ (2)
Occupancy	900	385	-	(385)
Communication	100	100	-	(100)
Supplies & Minor Equipment	200	200	-	(200)
Total Expenditures	<u>6,367</u>	<u>1,434</u>	<u>747</u>	<u>(687)</u>
<b>Positive Transition: Educational</b>				
Salaries & Benefits	11,220	4,231	4,227	(4)
Communication	2,000	2,000	1,545	(455)
Supplies & Minor Equipment	1,500	1,500	292	(1,208)
Transportation	50	50	-	(50)
Total Expenditures	<u>14,770</u>	<u>7,781</u>	<u>6,064</u>	<u>(1,717)</u>
<b>Total Public Safety</b>	<u>\$ 22,305,569</u>	<u>\$ 18,898,463</u>	<u>\$ 17,568,026</u>	<u>\$ (1,330,437)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Public Works and Enterprises</u></b>				
<b>Department of Public Works</b>				
Salaries & Benefits	\$ 2,523,669	\$ 2,339,056	\$ 2,339,047	\$ (9)
Personnel Expense	5,704	5,958	4,540	(1,418)
Occupancy	39,648	35,920	29,829	(6,091)
Communication	10,260	10,293	8,136	(2,157)
Supplies & Minor Equipment	36,655	40,637	33,888	(6,749)
Transportation	42,000	45,474	45,473	(1)
Other Expenditures	1,500	1,500	1,496	(4)
Total Expenditures	<u>2,659,436</u>	<u>2,478,838</u>	<u>2,462,409</u>	<u>(16,429)</u>
<b>Buildings and Grounds</b>				
Occupancy	620,600	626,913	516,104	(110,809)
Communication	5,000	2,900	2,894	(6)
Supplies & Minor Equipment	75,990	170,275	166,939	(3,336)
Consultant/Contracted Services	186,000	182,150	169,829	(12,321)
Other Expenditures	23,000	20,048	17,519	(2,529)
Total Expenditures	<u>910,590</u>	<u>1,002,286</u>	<u>873,285</u>	<u>(129,001)</u>
<b>Total Public Works and Enterprises</b>	<u>\$ 3,570,026</u>	<u>\$ 3,481,124</u>	<u>\$ 3,335,694</u>	<u>\$ (145,430)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Culture, Recreation and Conservation</u></b>				
<b>Waste Management</b>				
Salaries & Benefits	\$ 434,658	\$ 431,150	\$ 431,144	\$ (6)
Personnel Expense	2,700	2,700	1,267	(1,433)
Occupancy	23,000	25,900	21,789	(4,111)
Communication	75,400	48,600	35,307	(13,293)
Supplies & Minor Equipment	29,400	38,200	25,513	(12,687)
Transportation	14,000	14,000	13,064	(936)
Consultant/Contracted Services	5,000	-	-	-
Other Expenditures	165,200	168,200	131,121	(37,079)
Total Expenditures	<u>749,358</u>	<u>728,750</u>	<u>659,205</u>	<u>(69,545)</u>
<b>Library Commission</b>				
Salaries & Benefits	554,542	515,718	515,707	(11)
Personnel Expense	1,032	913	913	-
Consultant/Contracted Services	9,940	9,000	9,000	-
Occupancy	37,800	36,524	36,523	(1)
Communication	15,774	12,680	12,644	(36)
Supplies & Minor Equipment	119,712	111,515	111,493	(22)
Transportation	7,000	4,364	4,363	(1)
Other Expenditures	529,411	543,816	543,815	(1)
Total Expenditures	<u>1,275,211</u>	<u>1,234,530</u>	<u>1,234,458</u>	<u>(72)</u>
<b>Recreation</b>				
Salaries & Benefits	22,983	114,787	114,781	(6)
Personnel Expense	300	300	-	(300)
Consultant/Contracted Services	11,250	4,966	4,392	(574)
Occupancy	2,750	2,750	2,428	(322)
Communication	1,700	3,534	2,868	(666)
Supplies & Minor Equipment	4,225	7,725	6,333	(1,392)
Other Expenditures	-	950	945	(5)
Total Expenditures	<u>43,208</u>	<u>135,012</u>	<u>131,747</u>	<u>(3,265)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>DPW/Parks</b>				
Consultant/Contracted Services	\$ 15,000	\$ 9,416	\$ 3,765	\$ (5,651)
Occupancy	59,926	60,051	50,966	(9,085)
Communication	1,500	1,547	1,547	-
Supplies & Minor Equipment	67,000	72,437	67,273	(5,164)
Other Expenditures	20,000	28,275	28,228	(47)
Total Expenditures	<u>163,426</u>	<u>171,726</u>	<u>151,779</u>	<u>(19,947)</u>
<b>Ice Arena</b>				
Salaries & Benefits	564,181	496,212	493,064	(3,148)
Personnel Expense	4,785	5,224	4,556	(668)
Consultant/Contracted Services	24,480	24,055	18,537	(5,518)
Occupancy	205,000	186,827	181,291	(5,536)
Communication	2,600	2,700	1,813	(887)
Supplies & Minor Equipment	33,315	80,289	75,109	(5,180)
Transportation	200	100	-	(100)
Other Expenditures	50	50	1	(49)
Total Expenditures	<u>834,611</u>	<u>795,457</u>	<u>774,371</u>	<u>(21,086)</u>
<b>Pool</b>				
Salaries & Benefits	55,322	30,603	30,600	(3)
Personnel Expense	1,000	2,026	1,901	(125)
Consultant/Contracted Services	6,950	2,538	1,366	(1,172)
Occupancy	20,250	17,850	10,322	(7,528)
Communication	1,090	1,090	825	(265)
Supplies & Minor Equipment	3,270	12,082	11,558	(524)
Other Expenditures	4,710	4,435	3,031	(1,404)
Total Expenditures	<u>92,592</u>	<u>70,624</u>	<u>59,603</u>	<u>(11,021)</u>
<b>Total Culture, Recreation and Conservation</b>	<u>\$ 3,158,406</u>	<u>\$ 3,136,099</u>	<u>\$ 3,011,163</u>	<u>\$ (124,936)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Human Services</u></b>				
<b>Subsidies</b>				
Subsidies	\$ 4,866,506	\$ 4,866,506	\$ 4,866,506	\$ -
Pass-Through Grant Funding	-	1,856,936	1,877,168	20,232
Total Expenditures	<u>4,866,506</u>	<u>6,723,442</u>	<u>6,743,674</u>	<u>20,232</u>
<b>Beaver County Transit Authority</b>				
Subsidies	700,000	700,000	700,000	-
Pass-Through Grant Funding	<u>2,090,000</u>	<u>2,090,000</u>	<u>2,044,417</u>	<u>(45,583)</u>
Total Expenditures	<u>2,790,000</u>	<u>2,790,000</u>	<u>2,744,417</u>	<u>(45,583)</u>
<b>Total Human Services</b>	<u>\$ 7,656,506</u>	<u>\$ 9,513,442</u>	<u>\$ 9,488,091</u>	<u>\$ (25,351)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Debt Service</b>				
Principal	\$ 7,460,676	\$ 7,460,990	\$ 7,448,974	\$ (12,016)
Interest	4,811,945	4,811,545	4,808,448	(3,097)
Other Expenditures	15,000	40,000	15,050	(24,950)
Total Expenditures	<u>12,287,621</u>	<u>12,312,535</u>	<u>12,272,472</u>	<u>(40,063)</u>
<b>Capital Asset Acquisition and Improvements</b>	<u>1,043,141</u>	<u>1,107,475</u>	<u>1,006,359</u>	<u>(101,116)</u>
<b>Infrastructure Acquisition and Improvements</b>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>
<b>Total Expenditures</b>	<u>\$ 78,354,526</u>	<u>\$ 75,656,815</u>	<u>\$ 72,223,243</u>	<u>\$ (3,433,572)</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## INDIVIDUAL FUND DESIGNATIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Individual Fund Designations**

#### ***Automation and Records Improvement***

This fund collects fees, the proceeds of which are to be devoted to the improvement of record keeping and record management County-wide, to support development and improvement of office records management and systems, continued automation updates, and the purchase of equipment to upgrade or replace equipment needed to operate. A Records Management Committee has been established, consisting of most County row officers and the Board of Commissioners. The annual budget and expenditures from this fund are to be governed by decision of the Committee.

#### ***Act 152 Demolition***

This fund collects fees, the proceeds of which are to be used for the express purpose of demolition and removal of blighted property within the County. The funds for these purposes are collected by the Recorder of Deeds.

#### ***Regional Booking Center***

The Regional Booking Center (RBC) has the capabilities of identifying and processing individuals/prisoners as well as issuing emergency protection from abuse orders. Fees collected by the RBC are to be used solely for the operations and maintenance of the RBC.

#### ***Domestic Relations***

This fund is established and administered for the purpose of enforcing support obligations owed by non-custodial parents to their children and the parent with whom such children are living, locating non-custodial parents, establishing paternity, obtaining child and spousal support, and assuring that assistance in obtaining support will be available for whom such assistance is requested.

#### ***Offender's Supervisory***

The Offender Supervision Fee is assessed monthly against all offenders placed on probation, parole, Accelerated Rehabilitative Disposition, Probation with Verdict, and Intermediate Punishment. Currently, the money is collected by the Clerk of Courts, with 50% being retained by the County and 50% being forwarded to the State. Subsequently, the state refunds the County the funds received for the operations of the probation offices.

# COUNTY OF BEAVER, PENNSYLVANIA

## INDIVIDUAL FUND DESIGNATIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Individual Fund Designations - (Continued)**

#### ***Victim Witness***

The Victim Witness Assistance Project provides direct and indirect services to all victims of crime in Beaver County. These services include: Criminal Justice Support/Advocacy, Crisis & Follow-Up Counseling, Information/Referral, Court Accompaniment, Victim Compensation Assistance Program Claims, Restitution, Sentencing & Prison Notifications, Property Return, Witness Management, and Victim Impact Statements.

#### ***Hazardous Materials / Act 147 Grants***

This fund is responsible for upgrading the County's Hazardous Materials Response Team which services all of Beaver County and provides containment of spills until private contractors arrive for clean-up. Act 147 Funds are also recorded here and are used to better prepare Beaver County for a possible accident at the Beaver Valley Nuclear Power Station. Nearly half of the funds go back to the municipalities that are within a ten mile radius of the plant for traffic control devices, radio equipment and other items necessary to complete an effective evacuation of the area.

#### ***Liquid Fuels***

The purpose of the Liquid Fuels Fund is for construction, maintenance, and repair of County roads and bridges and services pertaining to such. Funds for these purposes are provided by federal and state grants.

#### ***Office on Aging***

The purpose of the Beaver County Office on Aging (BCOA) is to plan and deliver a comprehensive system of social services for the citizens of Beaver County who are over the age of 60. BCOA operates under the direction of the County Commissioners to identify the needs in the communities, ensure the provision of quality services, preserve the dignity of the individual and advocate for their rights. BCOA provides and contracts for case management, home and community based care, recreation, health and wellness activities, congregate and home delivered meals, Pennsylvania Department of Aging waiver, nursing home diversion, protective services, senior center services and other programs that ensure the safety, independence and well being of older persons.

# COUNTY OF BEAVER, PENNSYLVANIA

## INDIVIDUAL FUND DESIGNATIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Individual Fund Designations - (Continued)**

#### ***Tourist Promotion***

The Tourism Tourist Promotion Fund is funded through the County's hotel/motel occupancy tax, which is a 3% gross receipts tax collected by innkeepers within the County from each transaction of renting sleeping rooms to transients. By ordinance, the recognized tourist promotion agency shall only use these tax revenues to directly fund County-wide tourist promotion activities and its operational expenses. When available, the Tourism Department also applies for state tourism grants on a yearly basis from the Department of Economic Development, which specifies by law how those funds can be used relative to regional or county tourism promotional activities.

#### ***Anti-Drug Task Force / Education***

This fund is administered by the County District Attorney (DA) to keep proceeds and property seized during drug investigations. The funds seized are to be used for expenditures related to drug investigations, community based drug fighting programs and for relocation and protection of witnesses in criminal cases. Forfeitures originating from participating municipalities are also turned in to this fund and then shared with that municipality. In addition to drug-related forfeitures, the fund earns revenues from a grant provided by the State Attorney General's Office. This grant is paid out in quarterly installments after submission and approval of quarterly activity reports by the DA. The DA Education Fund was established to track non-drug related forfeitures and to provide for educational and other funding necessary to the operations of the DA's Office.

#### ***Coronavirus Relief***

This fund was established for the purpose of tracking CARES Act funding received by the County from the US Department of Treasury. Payments must be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) between March 1, 2020, to December 30, 2020. Payments must be used to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. Governments otherwise have broad discretion to utilize payments for expenditures ranging from COVID-19 testing to reimbursing small businesses for the costs of business interruption caused by required closures.

#### ***Courtroom Improvement***

This fund was re-established in 2008 for the purpose of funding court office capital improvements and establishing funding obligations and methods for the court. It is funded by monies remaining in the Driving Under the Influence (DUI), Under Age Drinking (UAD), and Positive Transition: Educational programs consisting of revenue over expenditures. These funds are transferred annually at the time of financial closing by the County Controller.

# COUNTY OF BEAVER, PENNSYLVANIA

## INDIVIDUAL FUND DESIGNATIONS

DECEMBER 31, 2021 AND JUNE 30, 2021

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### **Individual Fund Designations - (Continued)**

#### ***Capital Reserve***

This fund was established for the purpose of funding various capital improvement projects in County parks, County-owned buildings, and other County facilities. Revenues are earned through funding earmarked by the County Commissioners.

#### ***Act 13 Marcellus Unconventional Gas Well***

The Act 13 Marcellus Unconventional Gas Well Fund is funded by distributions of unconventional gas well impact fees as required by Act 13 of 2012. The funding is to be used for abandoned mine drainage abatement, abandoned well plugging, sewage treatment, greenways, trails and recreation, baseline water quality data, watershed restoration, flood control, and to cover the local impacts of drilling.

#### ***Act 13 Marcellus Legacy***

The Act 13 Marcellus Legacy Fund is funded by distributions of unconventional gas well impact fees as required by Act 13 of 2012. The funding is to be used for abandoned mine drainage abatement, abandoned well plugging, sewage treatment, greenways, trails and recreation, baseline water quality data, watershed restoration, flood control, and to cover the local impacts of drilling.

#### ***2020 GRB Energy Savings & Capital Improvements***

This fund was established to account for all purchases made using the proceeds of the Guaranteed Revenue Bonds Series of 2020.

#### ***2020 GOB Reassessment & Capital Improvements***

This fund was established to account for all purchases made using the proceeds of the General Obligation Bonds Series of 2020.

**COUNTY OF BEAVER, PENNSYLVANIA**

**COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS**

DECEMBER 31, 2021

	Special Revenue					
	Automation and Records Improvement	Act 152 Demolition	Regional Booking Center	Domestic Relations	Offender's Supervisory	Victim Witness
<b>Assets</b>						
Cash and Cash Equivalents	\$ 795,033	\$ 696,825	\$ 166,903	\$ 191,376	\$ 863,505	\$ 3,554
Receivables	1,939	-	7,722	221,460	29,684	50,220
Prepaid Items	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 796,972</b>	<b>\$ 696,825</b>	<b>\$ 174,625</b>	<b>\$ 412,836</b>	<b>\$ 893,189</b>	<b>\$ 53,774</b>
<b>Liabilities</b>						
Accounts Payable	\$ 325	\$ -	\$ 6,371	\$ 704	108	\$ -
Accrued Wages & Payroll Costs	-	-	-	40,070	-	2,802
Unearned Revenues	-	-	-	-	-	-
Interfund Payable	-	-	1,164	239,556	670,000	23,454
<b>Total Liabilities</b>	<b>325</b>	<b>-</b>	<b>7,535</b>	<b>280,330</b>	<b>670,108</b>	<b>26,256</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenues	-	-	-	214,684	-	-
<b>Fund Balance (Deficit)</b>						
Non-Spendable:						
Prepaid Items	-	-	-	-	-	-
Restricted:						
Other	796,647	696,825	96,587	-	223,081	27,518
Committed:						
Capital Projects	-	-	-	-	-	-
Unassigned:	-	-	70,503	(82,178)	-	-
<b>Total Fund Balance (Deficit)</b>	<b>796,647</b>	<b>696,825</b>	<b>167,090</b>	<b>(82,178)</b>	<b>223,081</b>	<b>27,518</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 796,972</b>	<b>\$ 696,825</b>	<b>\$ 174,625</b>	<b>\$ 412,836</b>	<b>\$ 893,189</b>	<b>\$ 53,774</b>

**COUNTY OF BEAVER, PENNSYLVANIA**

**COMBINING BALANCE SHEET (CONTINUED)  
NON-MAJOR GOVERNMENTAL FUNDS**

DECEMBER 31, 2021

	Special Revenue						Total
	Hazardous Materials/ Act 147 Grants	Liquid Fuels	Office on Aging	Tourist Promotion	Anti-Drug Task Force / Educational	Coronavirus Relief	
<b>Assets</b>							
Cash and Cash Equivalents	\$ 191,630	\$ 5,595,036	\$ 1,990,353	\$ 1,135,269	\$ 139,985	\$ -	\$ 11,769,469
Receivables	-	1,444	1,861	99,057	112	-	413,499
Prepaid Items	4,165	-	30,996	-	3,408	-	38,569
<b>Total Assets</b>	<b>\$ 195,795</b>	<b>\$ 5,596,480</b>	<b>\$ 2,023,210</b>	<b>\$ 1,234,326</b>	<b>\$ 143,505</b>	<b>\$ -</b>	<b>\$ 12,221,537</b>
<b>Liabilities</b>							
Accounts Payable	\$ 5,679	\$ 5,597	\$ 236,212	\$ 2,737	\$ 842	\$ -	\$ 258,575
Accrued Wages & Payroll Costs	-	1,049	57,923	1,689	504	-	104,037
Unearned Revenues	71,464	-	-	-	-	-	71,464
Interfund Payable	19,261	27,920	124,643	19,755	2,296	-	1,128,049
<b>Total Liabilities</b>	<b>96,404</b>	<b>34,566</b>	<b>418,778</b>	<b>24,181</b>	<b>3,642</b>	<b>-</b>	<b>1,562,125</b>
<b>Deferred Inflows of Resources</b>							
Unavailable Revenues	-	-	-	-	-	-	214,684
<b>Fund Balance (Deficit)</b>							
Non-Spendable:							
Prepaid Items	4,165	-	30,996	-	3,408	-	38,569
Restricted:							
Other	95,226	5,561,914	1,573,436	1,210,145	136,455	-	10,417,834
Committed:							
Capital Projects	-	-	-	-	-	-	-
Unassigned:	-	-	-	-	-	-	(11,675)
<b>Total Fund Balance (Deficit)</b>	<b>99,391</b>	<b>5,561,914</b>	<b>1,604,432</b>	<b>1,210,145</b>	<b>139,863</b>	<b>-</b>	<b>10,444,728</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 195,795</b>	<b>\$ 5,596,480</b>	<b>\$ 2,023,210</b>	<b>\$ 1,234,326</b>	<b>\$ 143,505</b>	<b>\$ -</b>	<b>\$ 12,221,537</b>

**COUNTY OF BEAVER, PENNSYLVANIA**

**COMBINING BALANCE SHEET (CONTINUED)  
NON-MAJOR GOVERNMENTAL FUNDS**

DECEMBER 31, 2021

	Capital Projects						Total	Non-Major Governmental Funds Total
	Courtroom Improvement	Capital Reserve	Act 13 Marcellus Unconventional Well	Act 13 Marcellus Legacy	2020 GOB Reassessment	2020 GRB Energy Savings & Capital Improvements		
<b>Assets</b>								
Cash and Cash Equivalents	\$ 400,142	\$ -	\$ 1,236,012	\$ 850,415	\$ 2,345,383	\$ 2,358,778	\$ 7,190,730	\$ 18,960,199
Receivables	56,046	-	-	-	-	-	56,046	469,545
Prepaid Items	-	-	-	-	-	-	-	38,569
<b>Total Assets</b>	<b>\$ 456,188</b>	<b>\$ -</b>	<b>\$ 1,236,012</b>	<b>\$ 850,415</b>	<b>\$ 2,345,383</b>	<b>\$ 2,358,778</b>	<b>\$ 7,246,776</b>	<b>\$ 19,468,313</b>
<b>Liabilities</b>								
Accounts Payable	\$ 850	\$ -	\$ -	\$ -	\$ 301,126	\$ 124,314	\$ 426,290	\$ 684,865
Accrued Wages & Payroll Costs	-	-	-	-	-	-	-	104,037
Unearned Revenues	-	-	-	-	-	-	-	71,464
Interfund Payable	-	-	1,073	-	-	-	1,073	1,129,122
<b>Total Liabilities</b>	<b>850</b>	<b>-</b>	<b>1,073</b>	<b>-</b>	<b>301,126</b>	<b>124,314</b>	<b>427,363</b>	<b>1,989,488</b>
<b>Deferred Inflows of Resources</b>								
Unavailable Revenues	-	-	-	-	-	-	-	214,684
<b>Fund Balance (Deficit)</b>								
Non-Spendable:								
Prepaid Items	-	-	-	-	-	-	-	38,569
Restricted:								
Other	-	-	1,234,939	850,415	-	-	2,085,354	12,503,188
Committed:								
Capital Projects	455,338	-	-	-	2,044,257	2,234,464	4,734,059	4,734,059
Unassigned:	-	-	-	-	-	-	-	(11,675)
<b>Total Fund Balance (Deficit)</b>	<b>455,338</b>	<b>-</b>	<b>1,234,939</b>	<b>850,415</b>	<b>2,044,257</b>	<b>2,234,464</b>	<b>6,819,413</b>	<b>17,264,141</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)</b>	<b>\$ 456,188</b>	<b>\$ -</b>	<b>\$ 1,236,012</b>	<b>\$ 850,415</b>	<b>\$ 2,345,383</b>	<b>\$ 2,358,778</b>	<b>\$ 7,246,776</b>	<b>\$ 19,468,313</b>

# COUNTY OF BEAVER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2021

	Special Revenue					
	Automation and Records Improvement	Act 152 Demolition	Regional Booking Center	Domestic Relations	Offender's Supervisory	Victim Witness
<b>Revenues</b>						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 2,253,095	\$ 408,659	\$ 217,586
Departmental Earnings	200,263	203,265	108,951	8,859	400,269	-
Interest	71	-	-	29	60	3
Local Hotel Room Tax	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>200,334</b>	<b>203,265</b>	<b>108,951</b>	<b>2,261,983</b>	<b>808,988</b>	<b>217,589</b>
<b>Expenditures</b>						
Current						
General Government	18,926	-	-	-	-	-
Judicial	-	-	16,358	2,851,977	42,091	218,219
Public Safety	-	-	-	-	-	-
Public Works and Enterprises	-	-	-	-	-	-
Culture, Recreation and Conservation	-	-	-	-	-	-
Intergovernmental						
Human Services	-	-	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay						
Capital Asset Acquisition and Improvement	36,010	-	22,090	-	120,538	-
Infrastructure Acquisition and Improvement	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>54,936</b>	<b>-</b>	<b>38,448</b>	<b>2,851,977</b>	<b>162,629</b>	<b>218,219</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>145,398</b>	<b>203,265</b>	<b>70,503</b>	<b>(589,994)</b>	<b>646,359</b>	<b>(630)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	-	-	-	616,981	-	-
Transfers To Other Funds	-	-	-	-	(717,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,981</b>	<b>(717,000)</b>	<b>-</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>145,398</b>	<b>203,265</b>	<b>70,503</b>	<b>26,987</b>	<b>(70,641)</b>	<b>(630)</b>
Fund Balance (Deficit) - Beginning	651,249	493,560	96,587	(109,165)	293,722	28,148
Fund Balance (Deficit) - Ending	<b>\$ 796,647</b>	<b>\$ 696,825</b>	<b>\$ 167,090</b>	<b>\$ (82,178)</b>	<b>\$ 223,081</b>	<b>\$ 27,518</b>

Exhibit C (Page 1 of 3)

# COUNTY OF BEAVER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED) NON-MAJOR GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2021

	Special Revenue						Total
	Hazardous Materials/ Act 147 Grants	Liquid Fuels	Office on Aging	Tourist Promotion	Anti-Drug Task Force / Educational	Coronavirus Relief	
<b>Revenues</b>							
Intergovernmental Revenues	\$ 229,645	\$ 1,892,135	\$ 4,949,520	\$ -	\$ 171,395	\$ -	\$ 10,122,035
Departmental Earnings	-	16,009	366,844	-	135,402	-	1,439,862
Interest	18	2,376	248	87	144	537	3,573
Local Hotel Room Tax	-	-	-	835,444	-	-	835,444
Miscellaneous	500	-	-	-	-	-	500
<b>Total Revenues</b>	<b>230,163</b>	<b>1,910,520</b>	<b>5,316,612</b>	<b>835,531</b>	<b>306,941</b>	<b>537</b>	<b>12,401,414</b>
<b>Expenditures</b>							
Current							
General Government	-	-	-	-	-	-	18,926
Judicial	-	-	-	-	365,714	-	3,494,359
Public Safety	183,560	-	-	-	-	-	183,560
Public Works and Enterprises	-	517,876	-	-	-	-	517,876
Culture, Recreation and Conservation	-	-	-	329,012	-	-	329,012
Intergovernmental							
Human Services	-	-	5,374,905	-	-	-	5,374,905
Debt Service							
Principal	6,924	1,440	2,214	-	-	-	10,578
Interest	-	-	-	-	-	-	-
Capital Outlay							
Capital Asset Acquisition and Improvement	23,554	99,251	7,251	-	-	-	308,694
Infrastructure Acquisition and Improvement	-	501,937	-	-	-	-	501,937
<b>Total Expenditures</b>	<b>214,038</b>	<b>1,120,504</b>	<b>5,384,370</b>	<b>329,012</b>	<b>365,714</b>	<b>-</b>	<b>10,739,847</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>16,125</b>	<b>790,016</b>	<b>(67,758)</b>	<b>506,519</b>	<b>(58,773)</b>	<b>537</b>	<b>1,661,567</b>
<b>Other Financing Sources (Uses)</b>							
Transfers From Other Funds	-	-	25,000	-	-	-	641,981
Transfers To Other Funds	-	-	-	-	-	-	(717,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75,019)</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>16,125</b>	<b>790,016</b>	<b>(42,758)</b>	<b>506,519</b>	<b>(58,773)</b>	<b>537</b>	<b>1,586,548</b>
Fund Balance (Deficit) - Beginning	83,266	4,771,898	1,647,190	703,626	198,636	(537)	8,858,180
Fund Balance (Deficit) - Ending	<b>\$ 99,391</b>	<b>\$ 5,561,914</b>	<b>\$ 1,604,432</b>	<b>\$ 1,210,145</b>	<b>\$ 139,863</b>	<b>\$ -</b>	<b>\$ 10,444,728</b>

Exhibit C (Page 2 of 3)

# COUNTY OF BEAVER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED) NON-MAJOR GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2021

	Capital Projects						Total	Non-Major Governmental Funds Total
	Courtroom Improvement	Capital Reserve	Act 13 Marcellus Unconventional Well	Act 13 Marcellus Legacy	2020 GOB Reassessment	2020 GRB Energy Savings & Capital Improvements		
<b>Revenues</b>								
Intergovernmental Revenues	\$ 3,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,485	\$ 10,125,520
Departmental Earnings	-	4,890	328,788	109,446	-	-	443,124	1,882,986
Interest	42	246	1,994	1,342	6,920	11,089	21,633	25,206
Local Hotel Room Tax	-	-	-	-	-	-	-	835,444
Miscellaneous	-	-	-	-	-	-	-	500
<b>Total Revenues</b>	<b>3,527</b>	<b>5,136</b>	<b>330,782</b>	<b>110,788</b>	<b>6,920</b>	<b>11,089</b>	<b>468,242</b>	<b>12,869,656</b>
<b>Expenditures</b>								
Current								
General Government	39,509	-	298,198	170,000	2,564,820	-	3,072,527	3,091,453
Judicial	-	-	-	-	-	-	-	3,494,359
Public Safety	-	-	-	-	-	-	-	183,560
Public Works and Enterprises	-	-	-	-	-	-	-	517,876
Culture, Recreation and Conservation	-	-	-	-	-	-	-	329,012
Intergovernmental								
Human Services	-	-	-	-	-	-	-	5,374,905
Debt Service								
Principal	-	-	53,814	-	-	-	53,814	64,392
Interest	-	-	10,226	-	-	-	10,226	10,226
Capital Outlay								
Capital Asset Acquisition and Improvement	5,519	-	-	-	26,250	6,693,536	6,725,305	7,033,999
Infrastructure Acquisition and Improvement	-	-	-	-	-	-	-	501,937
<b>Total Expenditures</b>	<b>45,028</b>	<b>-</b>	<b>362,238</b>	<b>170,000</b>	<b>2,591,070</b>	<b>6,693,536</b>	<b>9,861,872</b>	<b>20,601,719</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(41,501)</b>	<b>5,136</b>	<b>(31,456)</b>	<b>(59,212)</b>	<b>(2,584,150)</b>	<b>(6,682,447)</b>	<b>(9,393,630)</b>	<b>(7,732,063)</b>
<b>Other Financing Sources (Uses)</b>								
Transfers From Other Funds	56,046	-	-	-	-	-	56,046	698,027
Transfers To Other Funds	-	-	-	-	-	-	-	(717,000)
<b>Total Other Financing Sources (Uses)</b>	<b>56,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,046</b>	<b>(18,973)</b>
<b>Net Change in Fund Balance (Deficit)</b>	<b>14,545</b>	<b>5,136</b>	<b>(31,456)</b>	<b>(59,212)</b>	<b>(2,584,150)</b>	<b>(6,682,447)</b>	<b>(9,337,584)</b>	<b>(7,751,036)</b>
Fund Balance (Deficit) - Beginning	440,793	(5,136)	1,266,395	909,627	4,628,407	8,916,911	16,156,997	25,015,177
Fund Balance (Deficit) - Ending	<b>\$ 455,338</b>	<b>\$ -</b>	<b>\$ 1,234,939</b>	<b>\$ 850,415</b>	<b>\$ 2,044,257</b>	<b>\$ 2,234,464</b>	<b>\$ 6,819,413</b>	<b>\$ 17,264,141</b>

Exhibit C (Page 3 of 3)

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>General Government</u></b>				
<b>Automation and Records Improvement</b>				
Revenues				
Departmental Earnings	\$ 159,300	\$ 159,300	\$ 200,263	\$ 40,963
Interest	524	524	71	(453)
Total Revenues	<u>159,824</u>	<u>159,824</u>	<u>200,334</u>	<u>40,510</u>
Expenditures				
Personnel Expense	1,000	1,150	975	(175)
Communication	-	5,000	2,762	(2,238)
Consultant/Contracted Services	25,000	25,000	-	(25,000)
Supplies & Minor Equipment	67,500	72,460	14,439	(58,021)
Transportation	14,500	14,350	750	(13,600)
Capital Asset Acquisition and Improvement	93,000	93,000	36,010	(56,990)
Total Expenditures	<u>201,000</u>	<u>210,960</u>	<u>54,936</u>	<u>(156,024)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(41,176)	(51,136)	145,398	196,534
Fund Balance (Deficit) - Beginning	<u>362,800</u>	<u>370,560</u>	<u>651,249</u>	<u>280,689</u>
Fund Balance (Deficit) - Ending	<u>\$ 321,624</u>	<u>\$ 319,424</u>	<u>\$ 796,647</u>	<u>\$ 477,223</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>General Government</u></b>				
<b>Act 152 Demolition</b>				
Revenues				
Departmental Earnings	\$ 115,000	\$ 115,000	\$ 203,265	\$ 88,265
Total Revenues	<u>115,000</u>	<u>115,000</u>	<u>203,265</u>	<u>88,265</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	115,000	115,000	203,265	88,265
Fund Balance (Deficit) - Beginning	<u>282,735</u>	<u>282,735</u>	<u>493,560</u>	<u>210,825</u>
Fund Balance (Deficit) - Ending	<u><u>\$ 397,735</u></u>	<u><u>\$ 397,735</u></u>	<u><u>\$ 696,825</u></u>	<u><u>\$ 299,090</u></u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Regional Booking Center</b>				
Revenues				
Departmental Earnings	\$ 164,000	\$ 164,000	\$ 108,951	\$ (55,049)
Total Revenues	<u>164,000</u>	<u>164,000</u>	<u>108,951</u>	<u>(55,049)</u>
Expenditures				
Supplies & Minor Equipment	15,000	15,000	14,582	(418)
Other Expenditures	-	11,590	1,776	(9,814)
Capital Asset Acquisition and Improvement	-	44,140	22,090	(22,050)
Total Expenditures	<u>15,000</u>	<u>70,730</u>	<u>38,448</u>	<u>(32,282)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	149,000	93,270	70,503	(22,767)
Fund Balance (Deficit) - Beginning	-	10,324	96,587	86,263
Fund Balance (Deficit) - Ending	<u>\$ 149,000</u>	<u>\$ 103,594</u>	<u>\$ 167,090</u>	<u>\$ 63,496</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Domestic Relations</b>				
Revenues				
Intergovernmental Revenues	\$ 1,960,377	\$ 1,960,377	\$ 2,253,095	\$ 292,718
Departmental Earnings	22,000	22,000	8,859	(13,141)
Interest	40	40	29	(11)
Total Revenues	<u>1,982,417</u>	<u>1,982,417</u>	<u>2,261,983</u>	<u>279,566</u>
Expenditures				
Salaries & Benefits	2,683,398	2,683,398	2,640,257	(43,141)
Personnel Expense	9,321	9,507	7,299	(2,208)
Occupancy	3,100	2,914	2,659	(255)
Communication	20,650	25,250	14,692	(10,558)
Supplies & Minor Equipment	17,100	14,100	7,531	(6,569)
Consultant/Contracted Services	14,600	15,000	8,101	(6,899)
Transportation	10,000	10,000	5,300	(4,700)
Other Expenditures	190,735	188,735	166,138	(22,597)
Total Expenditures	<u>2,948,904</u>	<u>2,948,904</u>	<u>2,851,977</u>	<u>(96,927)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(966,487)	(966,487)	(589,994)	376,493
<b>Other Financing Sources (Uses)</b>				
Transfers From Other Funds	946,518	946,518	616,981	(329,537)
Total Other Financing Sources (Uses)	<u>946,518</u>	<u>946,518</u>	<u>616,981</u>	<u>(329,537)</u>
<b>Net Change in Fund Balance (Deficit)</b>	(19,969)	(19,969)	26,987	46,956
Fund Balance (Deficit) - Beginning	<u>19,969</u>	<u>19,969</u>	<u>(109,165)</u>	<u>(129,134)</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (82,178)</u>	<u>\$ (82,178)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Offender's Supervisory</b>				
Revenues				
Intergovernmental Revenues	\$ 290,000	\$ 290,000	\$ 408,659	\$ 118,659
Departmental Earnings	300,000	300,000	400,269	100,269
Interest	-	-	60	60
Total Revenues	<u>590,000</u>	<u>590,000</u>	<u>808,988</u>	<u>218,988</u>
Expenditures				
Supplies & Minor Equipment	-	44,059	42,091	(1,968)
Capital Asset Acquisition and Improvement	-	120,538	120,538	-
Total Expenditures	<u>-</u>	<u>164,597</u>	<u>162,629</u>	<u>(1,968)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	590,000	425,403	646,359	220,956
<b>Other Financing Sources (Uses)</b>				
Transfers To Other Funds	<u>(670,000)</u>	<u>(717,000)</u>	<u>(717,000)</u>	-
Total Other Financing Sources (Uses)	<u>(670,000)</u>	<u>(717,000)</u>	<u>(717,000)</u>	-
<b>Net Change in Fund Balance (Deficit)</b>	(80,000)	(291,597)	(70,641)	220,956
Fund Balance (Deficit) - Beginning	<u>80,000</u>	<u>291,597</u>	<u>293,722</u>	<u>2,125</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,081</u>	<u>\$ 223,081</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Victim Witness</b>				
Revenues				
Intergovernmental Revenues	\$ 256,049	\$ 256,049	\$ 217,586	\$ (38,463)
Interest	-	-	3	3
Total Revenues	<u>256,049</u>	<u>256,049</u>	<u>217,589</u>	<u>(38,460)</u>
Expenditures				
Salaries & Benefits	213,294	215,134	204,423	(10,711)
Personnel Expense	-	176	172	(4)
Communication	500	500	168	(332)
Supplies & Minor Equipment	32,622	32,549	13,216	(19,333)
Transportation	4,863	3,363	240	(3,123)
Total Expenditures	<u>251,279</u>	<u>251,722</u>	<u>218,219</u>	<u>(33,503)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	4,770	4,327	(630)	(4,957)
Fund Balance (Deficit) - Beginning	-	-	28,148	28,148
Fund Balance (Deficit) - Ending	<u>\$ 4,770</u>	<u>\$ 4,327</u>	<u>\$ 27,518</u>	<u>\$ 23,191</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Public Safety</u></b>				
<b>Hazardous Materials / Act 147 Grants</b>				
Revenues				
Intergovernmental Revenues	\$ 183,415	\$ 190,215	\$ 229,645	\$ 39,430
Interest	17	17	18	1
Miscellaneous	-	-	500	500
Total Revenues	<u>183,432</u>	<u>190,232</u>	<u>230,163</u>	<u>39,931</u>
Expenditures				
Salaries & Benefits	20,000	24,301	24,301	-
Personnel Expense	21,500	25,360	13,783	(11,577)
Consultant/Contracted Services	29,940	22,000	21,860	(140)
Occupancy	25,500	25,500	23,347	(2,153)
Communication	7,200	7,200	5,201	(1,999)
Supplies & Minor Equipment	41,800	71,799	51,802	(19,997)
Transportation	7,000	5,500	325	(5,175)
Principal	7,495	7,295	6,924	(371)
Other Expenditures	45,247	44,512	42,941	(1,571)
Capital Asset Acquisition and Improvement	73,000	61,109	23,554	(37,555)
Total Expenditures	<u>278,682</u>	<u>294,576</u>	<u>214,038</u>	<u>(80,538)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(95,250)	(104,344)	16,125	120,469
Fund Balance (Deficit) - Beginning	<u>95,250</u>	<u>104,344</u>	<u>83,266</u>	<u>(21,078)</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,391</u>	<u>\$ 99,391</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Public Works and Enterprises</u></b>				
<b>Liquid Fuels</b>				
Revenues				
Intergovernmental Revenues	\$ 1,777,260	\$ 1,777,260	\$ 1,892,135	\$ 114,875
Departmental Earnings	17,940	17,940	16,009	(1,931)
Interest	95	95	2,376	2,281
Total Revenues	<u>1,795,295</u>	<u>1,795,295</u>	<u>1,910,520</u>	<u>115,225</u>
Expenditures				
Salaries & Benefits	78,896	79,883	78,292	(1,591)
Personnel Expense	18	18	18	-
Consultant/Contracted Services	718,000	713,000	195,733	(517,267)
Communication	2,771	2,771	1,500	(1,271)
Supplies & Minor Equipment	18,900	43,500	31,822	(11,678)
Principal	1,932	1,932	1,440	(492)
Other Expenditures	238,100	238,100	210,511	(27,589)
Capital Asset Acquisition and Improvement	320,000	310,413	99,251	(211,162)
Infrastructure Acquisition and Improvement	487,000	887,000	501,937	(385,063)
Total Expenditures	<u>1,865,617</u>	<u>2,276,617</u>	<u>1,120,504</u>	<u>(1,156,113)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(70,322)</b>	<b>(481,322)</b>	<b>790,016</b>	<b>1,271,338</b>
Fund Balance (Deficit) - Beginning	<u>102,653</u>	<u>502,653</u>	<u>4,771,898</u>	<u>4,269,245</u>
Fund Balance (Deficit) - Ending	<u>\$ 32,331</u>	<u>\$ 21,331</u>	<u>\$ 5,561,914</u>	<u>\$ 5,540,583</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Human Services</u></b>				
<b>Office on Aging</b>				
Revenues				
Intergovernmental	\$ 4,985,265	\$ 5,171,838	\$ 4,949,520	\$ (222,318)
Departmental Earnings	420,000	440,000	366,844	(73,156)
Interest	200	200	248	48
Total Revenues	<u>5,405,465</u>	<u>5,612,038</u>	<u>5,316,612</u>	<u>(295,426)</u>
Expenditures				
Salaries & Benefits	2,377,768	2,381,052	2,204,846	(176,206)
Personnel Expense	18,650	16,866	12,947	(3,919)
Consultant/Contracted Services	244,000	229,547	113,741	(115,806)
Subcontracted Services	2,370,000	1,998,743	1,772,453	(226,290)
Occupancy	201,660	202,160	193,275	(8,885)
Communication	40,700	104,724	102,373	(2,351)
Supplies & Minor Equipment	77,300	140,695	118,849	(21,846)
Transportation	18,000	10,000	6,504	(3,496)
Principal	1,800	2,214	2,214	-
Other Expenditures	71,055	64,055	53,535	(10,520)
Capital Asset Acquisition and Improvement	-	8,418	7,251	(1,167)
Reimbursement to State	-	796,382	796,382	-
Total Expenditures	<u>5,420,933</u>	<u>5,954,856</u>	<u>5,384,370</u>	<u>(570,486)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(15,468)	(342,818)	(67,758)	275,060
<b>Other Financing Sources (Uses)</b>				
Transfers From Other Funds	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	-
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	-
<b>Net Change in Fund Balance (Deficit)</b>	9,532	(317,818)	(42,758)	275,060
Fund Balance (Deficit) - Beginning	-	317,818	1,647,190	1,329,372
Fund Balance (Deficit) - Ending	<u>\$ 9,532</u>	<u>\$ -</u>	<u>\$ 1,604,432</u>	<u>\$ 1,604,432</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Culture, Recreation and Conservation</u></b>				
<b>Tourist Promotion</b>				
Revenues				
Interest	\$ 30	\$ 30	\$ 87	\$ 57
Local Hotel Room Tax	510,850	510,850	835,444	324,594
Total Revenues	510,880	510,880	835,531	324,651
Expenditures				
Salaries & Benefits	142,735	143,850	115,358	(28,492)
Personnel Expense	6,873	17,117	15,131	(1,986)
Consultant/Contracted Services	72,350	98,725	50,147	(48,578)
Communication	264,195	239,576	71,117	(168,459)
Supplies & Minor Equipment	5,350	8,650	5,658	(2,992)
Transportation	4,500	11,900	8,658	(3,242)
Other Expenditures	128,100	104,285	62,943	(41,342)
Capital Asset Acquisition and Improvement	40,000	40,000	-	(40,000)
Total Expenditures	664,103	664,103	329,012	(335,091)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(153,223)	(153,223)	506,519	659,742
Fund Balance (Deficit) - Beginning	153,223	153,223	703,626	550,403
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ 1,210,145	\$ 1,210,145

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Judicial</b>				
<b>Anti-Drug Task Force / Educational</b>				
Revenues				
Intergovernmental Revenues	\$ 115,600	\$ 134,459	\$ 171,395	\$ 36,936
Departmental Earnings	210,000	275,316	135,402	(139,914)
Interest	-	-	144	144
Total Revenues	<u>325,600</u>	<u>409,775</u>	<u>306,941</u>	<u>(102,834)</u>
Expenditures				
Salaries & Benefits	199,539	207,753	132,160	(75,593)
Personnel Expense	4,000	4,000	3,926	(74)
Supplies & Minor Equipment	21,175	32,980	27,054	(5,926)
Transportation	4,050	4,050	2,514	(1,536)
Other Expenditures	<u>137,700</u>	<u>201,856</u>	<u>200,060</u>	<u>(1,796)</u>
Total Expenditures	<u>366,464</u>	<u>450,639</u>	<u>365,714</u>	<u>(84,925)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(40,864)	(40,864)	(58,773)	(17,909)
Fund Balance (Deficit) - Beginning	<u>40,864</u>	<u>40,864</u>	<u>198,636</u>	<u>157,772</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,863</u>	<u>\$ 139,863</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUES FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>General Government</u></b>				
<b>Coronavirus Relief</b>				
Revenues				
Interest	\$ -	\$ -	\$ 537	\$ 537
Total Revenues	<u>-</u>	<u>-</u>	<u>537</u>	<u>537</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	537	537
Fund Balance (Deficit) - Beginning	<u>-</u>	<u>-</u>	<u>(537)</u>	<u>(537)</u>
Fund Balance (Deficit) - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Capital Projects</b>				
<b>Courtroom Improvement</b>				
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ 3,485	\$ 3,485
Interest	50	50	42	(8)
Total Revenues	50	50	3,527	3,477
Expenditures				
Supplies & Minor Equipment	150,000	156,145	37,500	(118,645)
Consultant/Contracted Services	-	2,010	2,009	(1)
Capital Asset Acquisition and Improvement	110,000	101,845	5,519	(96,326)
Total Expenditures	260,000	260,000	45,028	(214,972)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(259,950)	(259,950)	(41,501)	218,449
<b>Other Financing Sources (Uses)</b>				
Transfers From Other Funds	105,481	105,481	56,046	(49,435)
Total Other Financing Sources (Uses)	105,481	105,481	56,046	(49,435)
<b>Net Change in Fund Balance (Deficit)</b>	(154,469)	(154,469)	14,545	169,014
Fund Balance (Deficit) - Beginning	154,469	154,469	440,793	286,324
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ 455,338	\$ 455,338

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b><u>Capital Projects</u></b>				
<b>Capital Reserve</b>				
Revenues				
Departmental Earnings	\$ -	\$ -	\$ 4,890	\$ 4,890
Interest	-	-	246	246
Total Revenues	-	-	5,136	5,136
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	5,136	5,136
<b>Net Change in Fund Balance (Deficit)</b>	-	-	5,136	5,136
Fund Balance (Deficit) - Beginning	-	-	(5,136)	(5,136)
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Capital Projects</b>				
<b>Act 13 Marcellus Unconventional Well</b>				
Revenues				
Departmental Earnings	\$ -	\$ -	\$ 328,788	\$ 328,788
Interest	-	-	1,994	1,994
Total Revenues	-	-	330,782	330,782
Expenditures				
Consultant/Contracted Services	-	355,405	279,913	(75,492)
Principal	-	53,814	53,814	-
Interest	-	10,226	10,226	-
Other Expenditures	-	18,286	18,285	(1)
Total Expenditures	-	437,731	372,464	(65,267)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(437,731)	(41,682)	396,049
<b>Other Financing Sources (Uses)</b>				
Transfers To Other Funds	(500,000)	(250,000)	-	250,000
Total Other Financing Sources (Uses)	(500,000)	(250,000)	-	250,000
<b>Net Change in Fund Balance (Deficit)</b>	(500,000)	(687,731)	(41,682)	646,049
Fund Balance (Deficit) - Beginning	500,000	1,266,395	1,266,395	-
Fund Balance (Deficit) - Ending	\$ -	\$ 578,664	\$ 1,224,713	\$ 646,049

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Capital Projects</b>				
<b>Act 13 Marcellus Legacy</b>				
Revenues				
Departmental Earnings	\$ -	\$ -	\$ 109,446	\$ 109,446
Interest	-	-	1,342	1,342
Total Revenues	-	-	110,788	110,788
Expenditures				
Subsidies	-	170,000	170,000	-
Total Expenditures	-	170,000	170,000	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(170,000)	(59,212)	110,788
<b>Net Change in Fund Balance (Deficit)</b>	-	(170,000)	(59,212)	110,788
Fund Balance (Deficit) - Beginning	-	909,626	909,627	1
Fund Balance (Deficit) - Ending	\$ -	\$ 739,626	\$ 850,415	\$ 110,789

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Capital Projects</b>				
<b>2020 GOB Reassessment</b>				
Revenues				
Interest	\$ -	\$ -	\$ 6,920	\$ 6,920
Total Revenues	<u>-</u>	<u>-</u>	<u>6,920</u>	<u>6,920</u>
Expenditures				
Personnel Expense	-	4,020	3,350	(670)
Occupancy	-	23,238	22,981	(257)
Communication	-	6,392	6,391	(1)
Consultant/Contracted Services	160,000	2,532,099	2,532,098	(1)
Capital Asset Acquisition and Improvement	-	26,250	26,250	-
Total Expenditures	<u>160,000</u>	<u>2,591,999</u>	<u>2,591,070</u>	<u>(929)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(160,000)</u>	<u>(2,591,999)</u>	<u>(2,584,150)</u>	<u>7,849</u>
<b>Net Change in Fund Balance (Deficit)</b>	<u>(160,000)</u>	<u>(2,591,999)</u>	<u>(2,584,150)</u>	<u>7,849</u>
Fund Balance (Deficit) - Beginning	<u>160,000</u>	<u>6,741,189</u>	<u>4,628,407</u>	<u>(2,112,782)</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ 4,149,190</u>	<u>\$ 2,044,257</u>	<u>\$ (2,104,933)</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
2020 GRB ENERGY SAVINGS & CAPITAL IMPROVEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance
	Original	Final		Over (Under)
<b>Capital Projects</b>				
<b>2020 GRB Energy Savings &amp; Capital Improvements</b>				
Revenues				
Interest	\$ -	\$ -	\$ 11,089	\$ 11,089
Total Revenues	<u>-</u>	<u>-</u>	<u>11,089</u>	<u>11,089</u>
Expenditures				
Capital Asset Acquisition and Improvement	-	6,797,042	6,693,536	(103,506)
Total Expenditures	<u>-</u>	<u>6,797,042</u>	<u>6,693,536</u>	<u>(103,506)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(6,797,042)	(6,682,447)	114,595
<b>Other Financing Sources (Uses)</b>				
Transfers To Other Funds	(1,118,141)	(1,118,141)	-	1,118,141
Total Other Financing Sources (Uses)	<u>(1,118,141)</u>	<u>(1,118,141)</u>	<u>-</u>	<u>1,118,141</u>
<b>Net Change in Fund Balance (Deficit)</b>	(1,118,141)	(7,915,183)	(6,682,447)	1,232,736
Fund Balance (Deficit) - Beginning	<u>1,118,141</u>	<u>8,916,911</u>	<u>8,916,911</u>	<u>-</u>
Fund Balance (Deficit) - Ending	<u>\$ -</u>	<u>\$ 1,001,728</u>	<u>\$ 2,234,464</u>	<u>\$ 1,232,736</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**

DECEMBER 31, 2021

	<u>Medical Fund</u>	<u>Workers' Compensation Fund</u>	<u>Total</u>
<b><u>Assets</u></b>			
Current Assets			
Cash and Cash Equivalents	\$ 2,805,117	\$ 102,421	\$ 2,907,538
Receivables	30,831	-	30,831
Total Current Assets	<u>2,835,948</u>	<u>102,421</u>	<u>2,938,369</u>
<b>Total Assets</b>	<u>\$ 2,835,948</u>	<u>\$ 102,421</u>	<u>\$ 2,938,369</u>
<b><u>Liabilities</u></b>			
Current Liabilities			
Accounts Payable	\$ 773,145	\$ -	\$ 773,145
Accrued Employee Benefits	350,766	228,825	579,591
Total Current Liabilities	<u>1,123,911</u>	<u>228,825</u>	<u>1,352,736</u>
<b>Total Liabilities</b>	<u>1,123,911</u>	<u>228,825</u>	<u>1,352,736</u>
<b><u>Net Position</u></b>			
Unrestricted	<u>1,712,037</u>	<u>(126,404)</u>	<u>1,585,633</u>
<b>Total Net Position</b>	<u>\$ 1,712,037</u>	<u>\$ (126,404)</u>	<u>\$ 1,585,633</u>

**COUNTY OF BEAVER, PENNSYLVANIA**

**COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<b>Medical Fund</b>	<b>Workers' Compensation Fund</b>	<b>Total</b>
<b><u>Operating Revenues</u></b>			
Charges for Services	\$ 11,490,959	\$ 757,511	\$ 12,248,470
Total Operating Revenues	<u>11,490,959</u>	<u>757,511</u>	<u>12,248,470</u>
<b><u>Operating Expenses</u></b>			
Costs of Services	10,198,348	754,910	10,953,258
Administrative	<u>1,221,755</u>	<u>36,000</u>	<u>1,257,755</u>
Total Operating Expenses	<u>11,420,103</u>	<u>790,910</u>	<u>12,211,013</u>
<b>Operating Income (Loss)</b>	70,856	(33,399)	37,457
<b><u>Non-Operating Revenues</u></b>			
Investment Income	<u>269</u>	<u>7</u>	<u>276</u>
Total Non-Operating Revenues	<u>269</u>	<u>7</u>	<u>276</u>
<b>Change in Net Position</b>	71,125	(33,392)	37,733
Total Net Position - Beginning	<u>1,640,912</u>	<u>(93,012)</u>	<u>1,547,900</u>
Total Net Position - Ending	<u>\$ 1,712,037</u>	<u>\$ (126,404)</u>	<u>\$ 1,585,633</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	<b>Medical Fund</b>	<b>Workers' Compensation Fund</b>	<b>Total</b>
<b><u>Cash Flows from Operating Activities</u></b>			
Cash receipts for services provided	\$ 12,386,503	\$ 790,131	\$ 13,176,634
Cash payments to suppliers	(11,832,108)	(729,454)	(12,561,562)
Net Cash Provided by/(Used in) Operating Activities	554,395	60,677	615,072
<b><u>Cash Flows from Non-Capital Financing Activities</u></b>			
	-	-	-
<b><u>Cash Flows from Investing Activities</u></b>			
Investment income	269	7	276
Net Cash Provided by Investing Activities	269	7	276
Net Increase/(Decrease) in Cash and Cash Equivalents	554,664	60,684	615,348
<b><u>Cash and Cash Equivalents</u></b>			
Beginning of year	2,250,453	41,737	2,292,190
End of year	<u>\$ 2,805,117</u>	<u>\$ 102,421</u>	<u>\$ 2,907,538</u>
<b><u>Reconciliation of Operating Income/(Loss) to</u></b>			
<b><u>Net Cash Provided by/(Used in) Operating Activities</u></b>			
Operating Income/(Loss)	\$ 70,856	\$ (33,399)	\$ 37,457
Change in operating assets and liabilities			
Receivables	179,094	-	179,094
Accounts payable	396,053	(99,038)	297,015
Interfund receivable	-	32,621	32,621
Accrued employee benefits	(91,608)	160,493	68,885
Net Cash Provided by/(Used in) Operating Activities	<u>\$ 554,395</u>	<u>\$ 60,677</u>	<u>\$ 615,072</u>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Clerk of Courts	Domestic Relations	Juvenile Services	Recorder of Deeds	Register of Wills
<b>Assets</b>					
Cash and Cash Equivalents	\$ 375,158	\$ 71,915	\$ 33,884	\$ 1,156,531	\$ 17,472
<b>Total Assets</b>	<b>\$ 375,158</b>	<b>\$ 71,915</b>	<b>\$ 33,884</b>	<b>\$ 1,156,531</b>	<b>\$ 17,472</b>
<b>Net Position Held for Others</b>					
Held for Court Disbursements	\$ 375,158	-	\$ 33,884	-	-
Held for Payments to Plaintiffs	-	71,915	-	-	-
Held for Disbursement to the Commonwealth	-	-	-	1,156,531	17,472
Held for Disbursement to Other Government	-	-	-	-	-
Held for Distribution to Landlords	-	-	-	-	-
<b>Total Net Position Held for Others</b>	<b>\$ 375,158</b>	<b>\$ 71,915</b>	<b>\$ 33,884</b>	<b>\$ 1,156,531</b>	<b>\$ 17,472</b>

**COUNTY OF BEAVER, PENNSYLVANIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2021

	Sheriff	Prothonotary	Tax Claim	Treasurer	Total
<b>Assets</b>					
Cash and Cash Equivalents	\$ 191,471	\$ 669,021	\$ 2,973,836	\$ 29,801	\$ 5,519,089
<b>Total Assets</b>	<b>\$ 191,471</b>	<b>\$ 669,021</b>	<b>\$ 2,973,836</b>	<b>\$ 29,801</b>	<b>\$ 5,519,089</b>
<b>Net Position Held for Others</b>					
Held for Court Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 409,042
Held for Payments to Plaintiffs	-	-	-	-	71,915
Held for Disbursement to the Commonwealth	-	-	-	29,801	1,203,804
Held for Disbursement to Other Government	191,471	-	2,973,836	-	3,165,307
Held for Distribution to Landlords	-	669,021	-	-	669,021
<b>Total Net Position Held for Others</b>	<b>\$ 191,471</b>	<b>\$ 669,021</b>	<b>\$ 2,973,836</b>	<b>\$ 29,801</b>	<b>\$ 5,519,089</b>

# COUNTY OF BEAVER, PENNSYLVANIA

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Clerk of Courts	Domestic Relations	Juvenile Services	Recorder of Deeds	Register of Wills
<b>Additions</b>					
Court Collections	\$ 3,504,846	\$ -	\$ 39,458	\$ -	\$ -
Support Payments	-	71,209	-	-	-
Realty Tax Collections	-	-	-	27,069,349	-
Filing Fee Collections	-	-	-	-	15,411,767
Sheriff Collections	-	-	-	-	-
Received for Distribution to Landlords	-	-	-	-	-
Delinquent Taxes and Parcel Sale Proceeds	-	-	-	-	-
Collections for the Commonwealth	-	-	-	-	-
<b>Total Additions</b>	<b>3,504,846</b>	<b>71,209</b>	<b>39,458</b>	<b>27,069,349</b>	<b>15,411,767</b>
<b>Deductions</b>					
Court Disbursements	3,511,009	-	5,574	-	-
Payments to Plaintiffs	-	104,868	-	-	-
Disbursement to the Commonwealth	-	-	-	26,537,464	15,469,200
Disbursement to Other Government	-	-	-	-	-
Distributions to Landlords	-	-	-	-	-
<b>Total Deductions</b>	<b>3,511,009</b>	<b>104,868</b>	<b>5,574</b>	<b>26,537,464</b>	<b>15,469,200</b>
<b>Net Increase (Decrease) in Net Position</b>	<b>(6,163)</b>	<b>(33,659)</b>	<b>33,884</b>	<b>531,885</b>	<b>(57,433)</b>
Net Position - Beginning	381,321	105,574	-	624,646	74,905
Net Position - Ending	<b>\$ 375,158</b>	<b>\$ 71,915</b>	<b>\$ 33,884</b>	<b>\$ 1,156,531</b>	<b>\$ 17,472</b>

# COUNTY OF BEAVER, PENNSYLVANIA

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Sheriff	Prothonotary	Tax Claim	Treasurer	Total
<b>Additions</b>					
Court Collections	\$ -	\$ -	\$ -	\$ -	\$ 3,544,304
Support Payments	-	-	-	-	71,209
Realty Tax Collections	-	-	-	-	27,069,349
Filing Fee Collections	-	-	-	-	15,411,767
Sheriff Collections	696,889	-	-	-	696,889
Received for Distribution to Landlords	-	845,588	-	-	845,588
Delinquent Taxes and Parcel Sale Proceeds	-	-	16,927,309	-	16,927,309
Collections for the Commonwealth	-	-	-	273,797	273,797
<b>Total Additions</b>	<b>696,889</b>	<b>845,588</b>	<b>16,927,309</b>	<b>273,797</b>	<b>64,840,212</b>
<b>Deductions</b>					
Court Disbursements	-	-	-	-	3,516,583
Payments to Plaintiffs	-	-	-	-	104,868
Disbursement to the Commonwealth	-	-	-	261,843	42,268,507
Disbursement to Other Government	798,784	-	14,703,317	-	15,502,101
Distributions to Landlords	-	763,260	-	-	763,260
<b>Total Deductions</b>	<b>798,784</b>	<b>763,260</b>	<b>14,703,317</b>	<b>261,843</b>	<b>62,155,319</b>
<b>Net Increase (Decrease) in Net Position</b>	<b>(101,895)</b>	<b>82,328</b>	<b>2,223,992</b>	<b>11,954</b>	<b>2,684,893</b>
Net Position - Beginning	293,366	586,693	749,844	17,847	2,834,196
Net Position - Ending	<b>\$ 191,471</b>	<b>\$ 669,021</b>	<b>\$ 2,973,836</b>	<b>\$ 29,801</b>	<b>\$ 5,519,089</b>

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# **STATISTICAL SECTION**

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# COUNTY OF BEAVER, PENNSYLVANIA

## STATISTICAL SECTION CONTENT

### LAST TEN YEARS

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This part of the County of Beaver, Pennsylvania's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Beaver County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>206-211</b>
These schedules are intended to assist the reader in understanding and assessing how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	<b>212-215</b>
These schedules are intended to assist the reader in understanding and assessing the factors affecting the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>216-218</b>
These schedules are intended to assist the reader in understanding and assessing the factors affecting the County's outstanding debt and its ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>218-222</b>
These schedules are intended to assist the reader in understanding the demographic and economic factors that the County's financial activities take place in.	
<b>Operating Information</b>	<b>223-224</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

#### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.

# COUNTY OF BEAVER, PENNSYLVANIA

## NET POSITION BY COMPONENT

### LAST TEN YEARS (ACCRUAL BASIS OF ACCOUNTING)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 28,919,252	\$ 18,223,219	\$ 20,347,119	\$ 16,433,856	\$ 13,914,480	\$ 19,718,592	\$ 19,773,652	\$ 18,950,471	\$ 21,119,653	\$ 23,188,472
Restricted for:										
Debt Service	-	1,732,412	2,054,712	2,366,667	2,673,265	6,097,239	6,622,456	7,104,711	-	-
Programs for Mental Health / Behavioral Health	15,437,616	14,101,901	14,089,061	10,959,685	10,219,112	12,996,544	10,546,828	9,878,816	9,365,352	8,263,828
Programs for Children & Youth	4,044,390	2,572,627	3,663,718	3,266,746	2,705,718	2,624,607	3,404,661	3,125,276	2,314,429	1,925,163
Programs for Community Development	75,175	233,238	415,311	489,564	322,502	223,944	232,756	205,424	224,345	155,978
Programs for Capital Projects	10,146,863	20,932,531	6,579,069	5,463,186	3,946,997	2,567,479	2,137,344	2,710,123	2,856,064	-
Programs for General Law Enforcement	698,325	1,209,518	613,544	735,990	736,793	620,605	987,871	1,216,659	1,071,956	-
Programs for Ederly Population	1,573,436	1,647,190	1,523,359	1,612,594	1,191,043	948,011	1,076,735	968,703	573,321	-
Programs for Office Improvements	796,647	651,249	552,535	499,412	514,638	556,532	488,119	462,511	496,415	-
Programs for Emergency Services	95,226	89,212	73,104	61,895	87,965	156,789	109,264	182,287	366,591	3,681,412
Programs for Tourism	1,210,145	703,331	514,735	370,950	387,082	-	-	-	-	-
Unrestricted	778,454	(5,306,310)	(9,688,177)	(9,096,817)	(8,875,082)	(26,466,110)	(26,358,099)	(6,970,444)	(9,241,616)	(12,393,777)
<b>Total Governmental Activities Net Position</b>	<b>63,775,529</b>	<b>56,790,118</b>	<b>40,738,090</b>	<b>33,163,728</b>	<b>27,824,513</b>	<b>20,044,232</b>	<b>19,021,587</b>	<b>37,834,537</b>	<b>29,146,510</b>	<b>24,821,076</b>
<b>Business-type Activities</b>										
Net Investment in Capital Assets	-	-	-	-	-	-	-	-	7,272,237	7,779,310
Unrestricted	-	-	-	-	-	-	-	-	(5,312,896)	(1,699,257)
<b>Total Business-type Activities Net Position</b>	<b>-</b>	<b>1,959,341</b>	<b>6,080,053</b>							
<b>Primary Government</b>										
Net Investment in Capital Assets	28,919,252	18,223,219	20,347,119	16,433,856	13,914,480	19,718,592	19,773,652	18,950,471	28,391,890	30,967,782
Restricted for:										
Programs for Mental Health / Behavioral Health	15,437,616	14,101,901	14,089,061	10,959,685	10,219,112	12,996,544	10,546,828	9,878,816	9,365,352	8,263,828
Programs for Children & Youth	4,044,390	2,572,627	3,663,718	3,266,746	2,705,718	2,624,607	3,404,661	3,125,276	2,314,429	1,925,163
Programs for Community Development	75,175	233,238	415,311	489,564	322,502	223,944	232,756	205,424	224,345	155,978
Other	14,520,642	26,965,443	11,911,058	11,110,694	9,537,783	10,946,655	11,421,789	12,644,994	5,364,347	3,681,412
Unrestricted	778,454	(5,306,310)	(9,688,177)	(9,096,817)	(8,875,082)	(26,466,110)	(26,358,099)	(6,970,444)	(14,554,512)	(14,093,034)
<b>Total Primary Government Net Position</b>	<b>63,775,529</b>	<b>56,790,118</b>	<b>40,738,090</b>	<b>33,163,728</b>	<b>27,824,513</b>	<b>20,044,232</b>	<b>19,021,587</b>	<b>37,834,537</b>	<b>31,105,851</b>	<b>30,901,129</b>

**Notes:**

1) With the implementation of GASB 65 all years presented have been restated in conformity with this statement.

# COUNTY OF BEAVER, PENNSYLVANIA

## CHANGE IN NET POSITION

### LAST TEN YEARS (ACCRUAL BASIS OF ACCOUNTING)

Program Revenues	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental Activities:</b>										
Fees and Charges:										
General Government	\$ 10,843,954	\$ 9,028,695	\$ 10,495,940	\$ 10,218,755	\$ 11,823,114	\$ 11,094,162	\$ 11,786,097	\$ 8,292,884	\$ 9,410,109	\$ 8,260,937
Judicial	653,481	735,864	698,341	595,619	576,950	574,181	481,730	533,027	815,176	416,498
Public Safety	3,534,731	4,039,898	3,694,178	3,351,128	2,819,936	3,391,361	1,842,030	503,209	557,855	618,159
Public Works and Enterprises	16,009	15,203	747,148	21,167	19,097	20,101	19,230	19,436	21,581	22,942
Culture, Recreation and Conservation	869,986	525,987	818,848	666,695	529,133	334,040	327,437	316,212	288,309	290,823
Human Services	1,499,595	1,577,980	2,086,222	1,521,430	1,466,626	1,183,180	1,284,528	1,316,195	1,316,133	1,350,644
Economic Development	344,966	224,320	241,149	230,553	285,106	294,401	348,596	414,058	322,717	280,003
Miscellaneous	218,534	771,602	142,591	235,573	124,536	133,753	167,924	112,063	1,284,716	1,708,694
Operating Grants and Contributions	119,658,460	117,370,127	99,530,566	103,018,162	94,721,462	93,484,208	83,048,254	86,422,137	93,093,407	106,583,933
<i>Total Governmental Activities Program Revenues</i>	<u>137,639,716</u>	<u>134,289,676</u>	<u>118,454,983</u>	<u>119,859,082</u>	<u>112,365,960</u>	<u>110,509,387</u>	<u>99,305,826</u>	<u>97,929,221</u>	<u>107,110,003</u>	<u>119,532,633</u>
<b>Business-type Activities:</b>										
Fees and Charges:										
Friendship Ridge	-	-	-	-	-	-	-	7,145,189	49,001,164	52,731,569
<i>Total Business-type Activities Program Revenues</i>	<u>-</u>	<u>7,145,189</u>	<u>49,001,164</u>	<u>52,731,569</u>						
<i>Total Primary Government Program Revenues</i>	<u>137,639,716</u>	<u>134,289,676</u>	<u>118,454,983</u>	<u>119,859,082</u>	<u>112,365,960</u>	<u>110,509,387</u>	<u>99,305,826</u>	<u>105,074,410</u>	<u>156,111,167</u>	<u>172,264,202</u>
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General Government	14,769,572	20,676,260	11,801,718	12,102,248	9,761,689	12,694,109	13,700,510	12,408,945	14,170,624	11,750,434
Judicial	18,521,901	17,140,359	18,684,284	18,880,694	17,782,292	18,243,486	18,402,198	16,763,833	16,258,018	15,555,477
Public Safety	21,609,121	21,618,204	22,643,799	22,431,169	21,610,853	22,381,343	22,557,568	20,283,511	19,497,132	19,454,879
Public Works and Enterprises	5,344,616	5,090,827	5,541,183	5,277,841	5,135,624	5,474,144	6,407,538	5,655,490	5,072,959	5,182,838
Culture, Recreation, and Conservation	3,602,950	3,546,401	4,034,191	3,697,882	3,322,817	3,287,474	3,673,985	3,337,405	3,340,078	3,399,254
Human Services	106,529,666	96,161,179	96,180,081	98,017,046	93,246,736	87,938,362	81,745,820	80,551,274	80,247,950	87,636,856
Economic Development	13,132,499	5,539,439	5,056,708	6,433,401	4,178,374	5,123,114	4,529,186	5,204,788	5,934,034	7,612,686
Interest Expense	5,885,849	6,063,833	5,440,454	5,312,891	5,850,571	7,017,693	6,260,859	6,482,858	5,612,832	5,770,270
<i>Total Governmental Activities Expenses</i>	<u>189,396,174</u>	<u>175,836,502</u>	<u>169,382,418</u>	<u>172,153,172</u>	<u>160,888,956</u>	<u>162,159,725</u>	<u>157,277,664</u>	<u>150,688,104</u>	<u>150,133,627</u>	<u>156,362,694</u>
<b>Business-type Activities:</b>										
Friendship Ridge	-	-	-	-	-	-	-	8,445,296	53,755,637	56,196,777
<i>Total Business-type Activities Expenses</i>	<u>-</u>	<u>8,445,296</u>	<u>53,755,637</u>	<u>56,196,777</u>						
<i>Total Primary Government Expenses</i>	<u>189,396,174</u>	<u>175,836,502</u>	<u>169,382,418</u>	<u>172,153,172</u>	<u>160,888,956</u>	<u>162,159,725</u>	<u>157,277,664</u>	<u>159,133,400</u>	<u>203,889,264</u>	<u>212,559,471</u>

**Notes:**

1) With the implementation of GASB 65 all years presented have been restated in conformity with this statement

# COUNTY OF BEAVER, PENNSYLVANIA

## CHANGE IN NET POSITION

### LAST TEN YEARS (ACCRUAL BASIS OF ACCOUNTING)

Net (Expense)/ Revenue	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities	\$ (51,756,458)	\$ (41,546,826)	\$ (50,927,435)	\$ (52,294,090)	\$ (48,522,996)	\$ (51,650,338)	\$ (57,971,838)	\$ (52,758,883)	\$ (43,023,624)	\$ (36,830,061)
Business-type Activities	-	-	-	-	-	-	-	(1,300,107)	(4,754,473)	(3,465,208)
<i>Total Primary Government Net Expense</i>	<u>\$ (51,756,458)</u>	<u>\$ (41,546,826)</u>	<u>\$ (50,927,435)</u>	<u>\$ (52,294,090)</u>	<u>\$ (48,522,996)</u>	<u>\$ (51,650,338)</u>	<u>\$ (57,971,838)</u>	<u>\$ (54,058,990)</u>	<u>\$ (47,778,097)</u>	<u>\$ (40,295,269)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Real Estate Taxes	\$ 58,543,196	\$ 57,125,498	\$ 57,618,113	\$ 56,797,836	\$ 56,068,046	\$ 48,324,708	\$ 46,246,341	\$ 47,448,275	\$ 47,930,067	\$ 48,529,473
Investment Income (Loss)	198,673	473,356	883,684	835,468	235,231	196,225	169,163	93,047	36,541	60,639
Other Income	-	-	-	-	-	-	-	-	-	113,989
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	(78,062)	-	-	-	(27,077)
Special Item:										
Disposal of Friendship Ridge	-	-	-	-	-	-	-	13,245,838	-	-
Assignment of Capital Items and L-T Debt	-	-	-	-	-	-	-	2,026,643	-	-
Transfers	-	-	-	-	-	-	-	(1,366,893)	(617,550)	(612,260)
<i>Total Governmental Activities</i>	<u>58,741,869</u>	<u>57,598,854</u>	<u>58,501,797</u>	<u>57,633,304</u>	<u>56,303,277</u>	<u>48,442,871</u>	<u>46,415,504</u>	<u>61,446,910</u>	<u>47,349,058</u>	<u>48,064,764</u>
Business-type Activities										
Investment Earnings	-	-	-	-	-	-	-	169	403	5,566
Assignment of Capital Items and L-T Debt	-	-	-	-	-	-	(2,026,643)	-	-	-
Other Income	-	-	-	-	-	-	516	16,042	20,681	11,933
Transfers	-	-	-	-	-	-	1,366,893	617,550	612,260	2,255,409
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(659,234)</u>	<u>633,761</u>	<u>633,344</u>	<u>2,272,908</u>
<i>Total Primary Government</i>	<u>58,741,869</u>	<u>57,598,854</u>	<u>58,501,797</u>	<u>57,633,304</u>	<u>56,303,277</u>	<u>48,442,871</u>	<u>45,756,270</u>	<u>62,080,671</u>	<u>47,982,402</u>	<u>50,337,672</u>
<b>Change in Net Position</b>										
Governmental Activities	6,985,411	16,052,028	7,574,362	5,339,214	7,780,281	(3,207,467)	(11,556,334)	8,688,027	4,325,434	11,234,703
Business-type Activities	-	-	-	-	-	-	(659,234)	(666,346)	(4,121,129)	(1,192,300)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 6,985,411</u>	<u>\$ 16,052,028</u>	<u>\$ 7,574,362</u>	<u>\$ 5,339,214</u>	<u>\$ 7,780,281</u>	<u>\$ (3,207,467)</u>	<u>\$ (12,215,568)</u>	<u>\$ 8,021,681</u>	<u>\$ 204,305</u>	<u>\$ 10,042,403</u>

**Notes:**

1) With the implementation of GASB 65 all years presented have been restated in conformity with this statement

# COUNTY OF BEAVER, PENNSYLVANIA

## FUND BALANCES, GOVERNMENTAL FUNDS

### LAST TEN YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

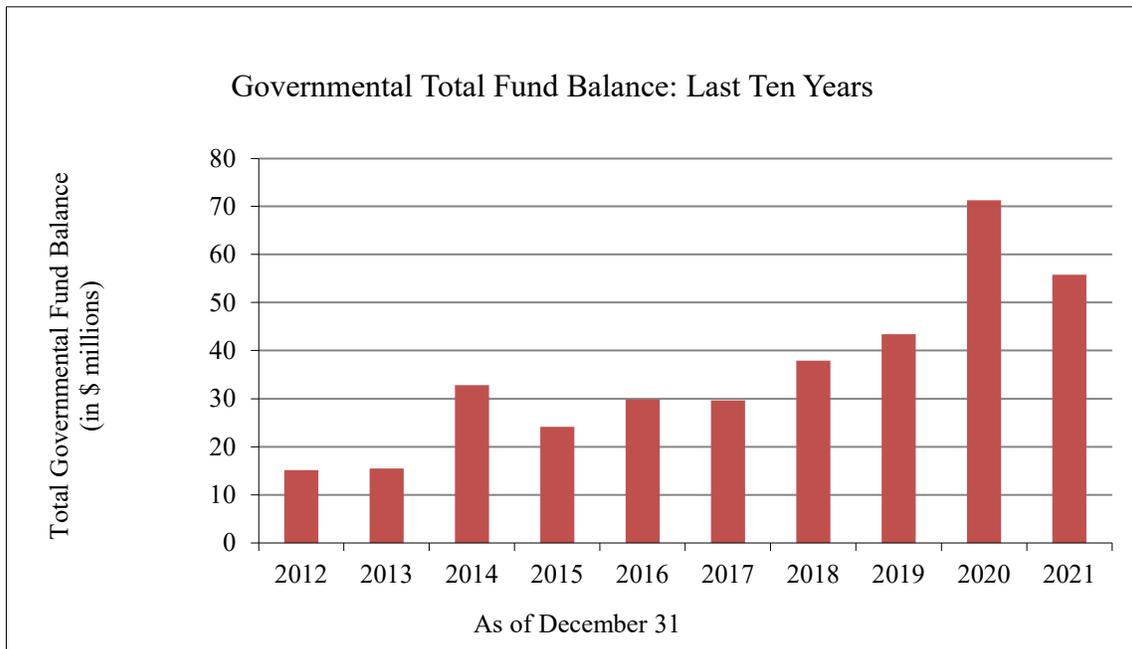
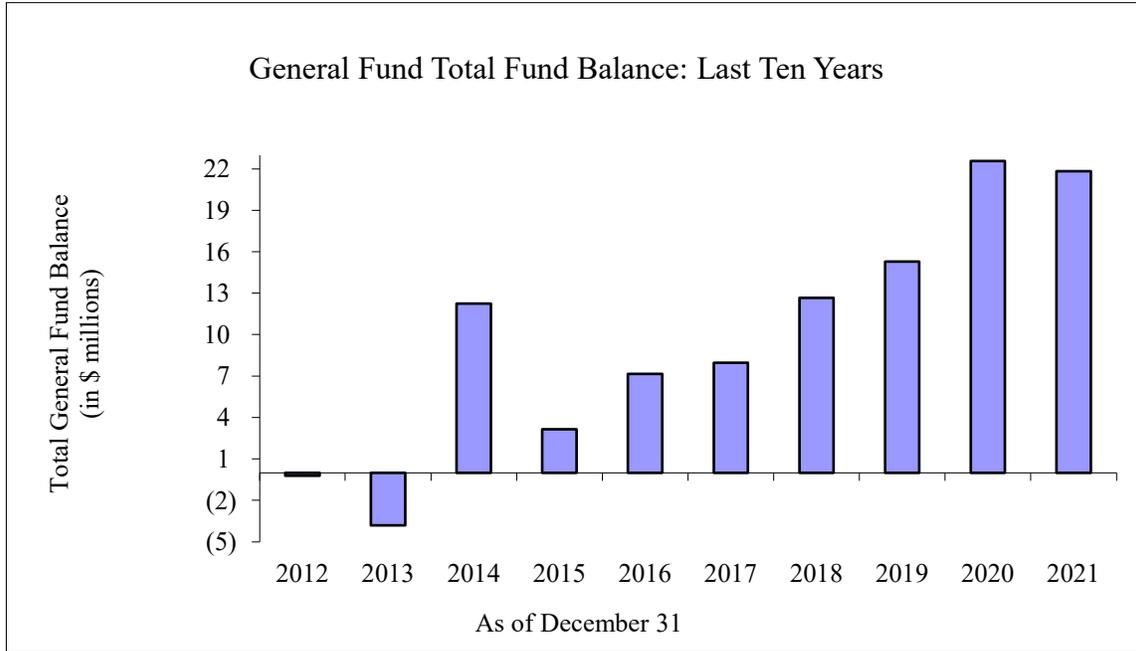
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Fund</b>										
Nonspendable:										
Not in Spendable Form (Prepaid Items)	\$ 285,400	\$ 249,822	\$ 266,191	\$ 205,321	\$ 85,259	\$ 168,172	\$ 171,446	\$ 156,112	\$ 202,816	\$ 267,748
Restricted:										
Debt Service	-	1,732,412	2,054,712	2,366,667	2,673,265	6,097,239	6,622,456	7,104,711	-	-
Programs for Mental Health / Behavioral Health	-	-	-	-	-	-	200,691	-	-	-
Other	332,265	215,539	158,390	326,128	670,505	241,660	-	-	-	-
Assigned:										
General Government	-	-	-	-	75,194	12,409	-	606,016	127,511	-
Capital Projects	7,000,000	7,000,000	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	397,947	-	-	-	-
Unassigned:	14,203,968	13,372,421	12,816,761	9,761,530	4,463,333	227,881	(3,851,578)	4,378,985	(4,147,374)	(491,085)
<i>Total General Fund</i>	<u>21,821,633</u>	<u>22,570,194</u>	<u>15,296,054</u>	<u>12,659,646</u>	<u>7,967,556</u>	<u>7,145,308</u>	<u>3,143,015</u>	<u>12,245,824</u>	<u>(3,817,047)</u>	<u>(223,337)</u>
<b>All Other Governmental Funds</b>										
Nonspendable:										
Not in Spendable Form (Prepaid Items)	1,483,433	1,638,700	1,003,172	2,470,365	3,197,060	1,725,641	2,120,304	2,216,218	2,359,534	2,134,116
Restricted:										
Programs for Mental Health / Behavioral Health	15,425,930	13,634,165	14,089,061	10,959,685	9,712,452	12,996,544	10,346,136	9,878,816	9,365,352	8,263,828
Programs for Emergency 911 Center	-	12,817	-	-	-	-	-	-	-	-
Programs for Children & Youth	-	1,381,364	2,645,500	2,500,827	-	1,997,012	2,212,367	1,815,214	1,375,247	1,310,896
Programs for Community Development	75,175	203,776	366,037	458,905	-	223,944	119,578	205,424	202,625	111,582
Programs for Capital Projects	2,085,354	2,176,022	-	-	-	-	-	-	-	-
Other	10,422,869	8,963,422	7,872,236	6,982,765	7,517,563	4,854,739	4,688,609	4,899,535	4,777,475	2,634,492
Committed:										
Capital Projects	4,734,059	13,984,611	2,225,881	1,900,222	1,373,346	1,051,098	1,637,838	1,691,061	1,416,877	1,001,999
Assigned:										
Purchases on Order	-	-	-	71,699	-	-	-	-	-	-
Unassigned:	(261,608)	6,741,928	(111,105)	(69,857)	(127,160)	(146,232)	(139,006)	(143,374)	(224,464)	(118,565)
<i>Total All Other Governmental Funds</i>	<u>33,965,212</u>	<u>48,736,805</u>	<u>28,090,782</u>	<u>25,274,611</u>	<u>21,673,261</u>	<u>22,702,747</u>	<u>20,985,826</u>	<u>20,562,894</u>	<u>19,272,646</u>	<u>15,338,348</u>
<i>Total Governmental Funds</i>	<u>\$ 55,786,845</u>	<u>\$ 71,306,999</u>	<u>\$ 43,386,836</u>	<u>\$ 37,934,257</u>	<u>\$ 29,640,817</u>	<u>\$ 29,848,054</u>	<u>\$ 24,128,841</u>	<u>\$ 32,808,718</u>	<u>\$ 15,455,599</u>	<u>\$ 15,115,011</u>

# COUNTY OF BEAVER, PENNSYLVANIA

## FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

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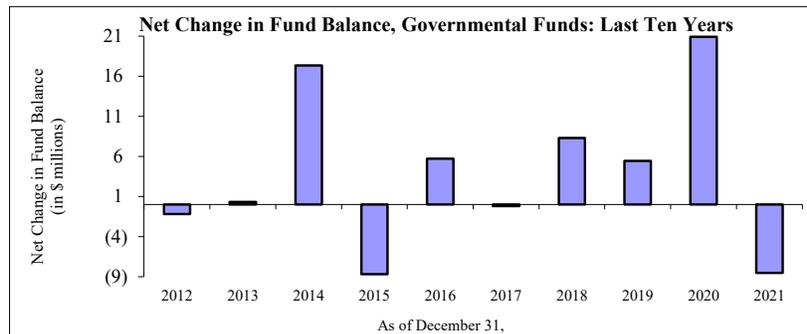


# COUNTY OF BEAVER, PENNSYLVANIA

## CHANGE IN FUND BALANCE, GOVERNMENTAL FUNDS

### LAST TEN YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Real Estate Taxes	\$ 59,111,243	\$ 57,292,649	\$ 57,469,358	\$ 56,470,959	\$ 55,897,454	\$ 48,172,039	\$ 46,920,546	\$ 47,565,872	\$ 47,526,123	\$ 47,284,984
Licenses and Permits	159,452	145,782	138,056	154,429	156,872	146,785	134,079	125,652	142,264	135,717
Intergovernmental Revenues	117,023,206	117,126,764	99,346,617	103,129,723	93,957,896	93,810,787	83,091,966	84,978,970	93,017,636	106,312,619
Departmental Earnings	17,176,408	16,110,253	17,824,922	16,281,325	15,580,781	16,744,636	16,070,793	11,348,699	11,019,107	10,852,799
Interest and Rents	198,948	473,356	883,684	835,468	235,159	196,183	169,130	93,025	36,468	60,383
Local Hotel Room Tax	869,986	525,970	818,848	666,695	529,013	319,265	308,262	291,612	268,517	3,024,245
Miscellaneous	218,534	(875,995)	142,591	122,655	124,536	133,753	167,924	112,063	1,198,927	1,686,939
<b>Total Revenues</b>	<b>194,757,777</b>	<b>190,798,779</b>	<b>176,624,076</b>	<b>177,661,254</b>	<b>166,481,711</b>	<b>159,523,448</b>	<b>146,862,700</b>	<b>144,515,893</b>	<b>153,209,042</b>	<b>166,606,686</b>
<b>Expenditures</b>										
<b>Current:</b>										
General Government	13,310,457	19,773,287	10,361,405	10,184,767	10,489,519	10,380,470	11,440,962	10,542,028	10,284,611	10,081,461
Judicial	18,993,478	18,164,075	17,844,763	17,350,750	17,452,973	16,850,316	16,869,061	15,816,183	15,650,178	14,919,818
Public Safety	20,884,036	21,634,468	20,288,361	19,608,792	19,935,332	19,464,489	19,193,767	17,395,709	17,308,063	17,254,565
Public Works and Enterprises	3,853,570	3,748,637	4,178,811	3,649,410	3,544,708	3,915,528	4,666,979	4,118,711	3,841,908	4,032,075
Culture, Recreation and Conservation	3,340,175	3,268,821	3,546,778	3,159,990	2,835,869	2,829,461	3,117,577	2,926,885	2,988,019	3,024,727
Economic Development	13,186,140	5,296,410	5,025,244	5,998,593	4,172,189	4,828,439	4,506,303	5,156,566	5,923,971	7,593,606
Human Services	107,460,861	97,779,448	95,588,087	96,641,179	93,148,718	87,740,081	81,018,013	80,519,200	80,395,900	87,740,922
<b>Debt Service:</b>										
Principal	8,210,542	7,222,359	7,273,875	5,722,878	6,113,680	1,506,871	4,751,704	4,510,711	3,594,186	3,036,967
Interest	4,947,436	4,357,492	4,450,717	4,347,980	3,291,855	2,476,450	5,682,783	5,942,119	4,995,116	5,306,440
Bond Issuance Costs	-	634,427	-	-	714,866	1,152,441	-	-	149,577	111,007
Current Refunding	-	-	-	-	-	-	-	-	-	7,795,703
Other	15,050	8,670	13,275	13,271	15,900	-	10,035	12,511	10,006	10,000
<b>Capital Outlay</b>										
Capital Asset Acquisition and Improvement	8,976,650	7,221,639	4,360,339	1,242,153	734,619	1,921,658	3,414,698	2,887,048	1,065,230	1,358,674
Infrastructure Acquisition and Improvement	501,937	1,584,651	2,091,510	1,721,103	4,056,950	2,052,984	870,694	2,695,836	6,871,309	13,063,570
<b>Total Expenditures</b>	<b>203,680,332</b>	<b>190,694,384</b>	<b>175,023,165</b>	<b>169,640,866</b>	<b>166,507,178</b>	<b>155,119,188</b>	<b>155,542,576</b>	<b>152,523,507</b>	<b>153,078,074</b>	<b>173,329,535</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(8,922,555)</b>	<b>104,395</b>	<b>1,600,911</b>	<b>8,020,388</b>	<b>(25,467)</b>	<b>4,404,260</b>	<b>(8,679,876)</b>	<b>(8,007,613)</b>	<b>130,968</b>	<b>(8,722,850)</b>
<b>Other Financing Sources (Uses)</b>										
Proceeds of Refunded Bonds	-	24,485,000	-	-	64,810,000	114,640,000	-	-	(6,636,785)	-
Capital Leases	402,402	140,147	3,851,667	273,051	30,678	-	-	-	266,409	114,139
Payment to Refunded Bonds Escrow Agent	-	(24,024,837)	-	-	(69,957,368)	(114,298,594)	-	-	6,831,000	7,741,065
Issuance of Long-Term Debt	-	18,075,000	-	-	-	-	-	-	-	-
Issuance of Refunding Debt	-	-	-	-	-	-	-	-	411,185	217,143
Insurance Proceeds	-	-	-	-	-	-	-	-	-	113,989
Original Issue (Discount) Premium	-	2,140,457	-	-	4,934,920	973,545	-	147,963	(44,638)	(17,840)
Disposal of Friendship Ridge	-	-	-	-	-	-	-	26,579,663	-	-
Transfers In	6,465,129	4,669,284	5,673,258	4,549,390	5,169,573	4,893,784	4,043,149	4,692,310	3,963,629	3,811,888
Transfers Out	(6,465,129)	(4,669,284)	(5,673,258)	(4,549,390)	(5,169,573)	(4,893,784)	(4,043,149)	(6,059,203)	(4,581,179)	(4,424,148)
<b>Total Other Financing Sources (Uses)</b>	<b>402,402</b>	<b>20,815,767</b>	<b>3,851,667</b>	<b>273,051</b>	<b>(181,770)</b>	<b>1,314,951</b>	<b>-</b>	<b>25,360,733</b>	<b>209,621</b>	<b>7,556,236</b>
<b>Net Change in Fund Balances</b>	<b>\$ (8,520,153)</b>	<b>\$ 20,920,162</b>	<b>\$ 5,452,578</b>	<b>\$ 8,293,439</b>	<b>\$ (207,237)</b>	<b>\$ 5,719,211</b>	<b>\$ (8,679,876)</b>	<b>\$ 17,353,120</b>	<b>\$ 340,589</b>	<b>\$ (1,166,614)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
	6.8%	6.4%	7.0%	6.0%	5.8%	2.6%	6.9%	7.1%	5.9%	5.2%



# COUNTY OF BEAVER, PENNSYLVANIA

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### LAST TEN YEARS

Fiscal Year	Residential / Agricultural	Commercial / Industrial	Less Non Taxable	Total Taxable End of Year Actual Assessed Value	Total Taxable Actual Market Value	Common Level Ratio % (CLR)	Direct Tax Rate
2021	\$ 1,997,648,651	\$ 679,143,118	\$ 432,789,733	\$ 2,244,002,036	\$ 13,600,012,339	16.50 %	26.00
2020	1,967,177,368	701,566,850	432,105,614	2,236,638,604	12,203,438,807	18.33	26.00
2019	1,960,176,368	714,325,459	476,984,727	2,197,517,100	10,080,353,670	21.80	26.00
2018	1,932,824,198	731,306,784	481,119,952	2,183,011,030	8,697,255,100	25.10	26.00
2017	1,879,460,490	755,422,224	459,319,927	2,175,562,787	8,335,489,605	26.10	26.00
2016	1,754,172,763	794,280,768	377,543,617	2,170,909,914	7,540,747,853	28.79	22.20
2015	2,019,704,712	605,164,351	463,497,884	2,161,371,179	7,376,693,444	29.30	22.20
2014	2,008,192,682	605,680,807	456,756,117	2,157,117,372	6,847,991,657	31.50	22.20
2013	1,993,695,757	605,382,307	459,296,093	2,139,781,971	6,275,020,442	34.10	22.20
2012	1,970,569,657	615,591,657	452,208,574	2,133,952,740	6,525,848,593	32.70	22.20

**Sources:**

Beaver County Assessment Office

**Notes:**

Beaver County has established an assessment ratio of 50% at the last general reassessment conducted for the 1982 tax year. The Common Level Ratio (CLR) is the statistically calculated relationship between assessments and current market value, as certified by the State Tax Equalization Board pursuant to Act 267-1982  
2019 Total Taxable Actual Market Value amount was revised to conform to current methodology of calculation

# COUNTY OF BEAVER, PENNSYLVANIA

## PROPERTY TAX RATES (IN MILS) - DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 OF ASSESSED VALUATION) LAST TEN COLLECTION YEARS

	Year Taxes are Payable									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>County Direct Rate</b>										
Property Tax (1)	26.00	26.00	26.00	26.00	26.00	22.20	22.20	22.20	22.20	22.20
<b>Municipal Rates</b>										
City of Aliquippa (2)	L 86.00 B 16.25	L 86.00 B 16.25	L 86.00 B 16.25	L 86.00 B 16.25	L 84.00 B 14.40	L 84.00 B 14.40	L 84.00 B 14.10	L 84.00 B 14.40	L 84.00 B 14.40	L 84.00 B 14.40
City of Beaver Falls	34.00	34.00	34.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
Townships	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	7.00-30.00	5.00-27.50
Boroughs (3)	2.00-37.39	2.00-37.39	2.00-34.50	2.00-34.50	2.00-34.50	2.00-34.50	2.00-34.50	2.00-34.50	2.00-34.50	2.00-34.50
<b>School District Rates</b>										
City of Aliquippa (2)	L 261.50 B 41.5	L 258.00 B 40.5	L 255.00 B 39.5	L 249.00 B 38.5	L 240.50 B 37.3	L 232.00 B 36.00	L 224.00 B 34.75	L 218.00 B 34.00	L 212.00 B 33.85	L 207.00 B 33.00
City of Beaver Falls	69.00	68.00	68.00	67.00	67.00	66.00	64.00	64.00	63.00	62.00
Townships	59.30-88.40	59.30-85.20	58.30-83.4709	56.65-81.4350	55.65-79.2941	53.56-79.2941	51.1526-75.8610	48.30-73.9390	47.00-73.9390	44.00-72.9390
Boroughs (3)	31.75-88.40	31.75-85.20	31.75-83.4709	31.75-81.4350	31.75-79.2941	31.00-79.2941	30.25-75.8610	29.50-73.9390	28.75-73.9390	28.00-72.9390
<b>Totals</b>										
City of Aliquippa (2)										
Land	373.50	370.00	367.00	361.00	350.50	338.20	330.20	324.20	318.20	313.20
Building	83.75	82.75	81.75	80.75	77.70	72.60	71.05	70.60	70.45	69.60
Total	457.25	452.75	448.75	441.75	428.20	410.80	401.25	394.80	388.65	382.80
City of Beaver Falls	129.00	128.00	128.00	125.00	125.00	120.20	118.20	118.20	117.20	116.20
Townships	92.30-139.4709	92.30-139.4709	91.30-139.4709	89.65-137.435	88.67-135.2941	82.76-131.4941	80.3526-128.061	77.50-126.139	76.20-126.139	71.20-122.6390
Boroughs (3)	87.30-143.9709	57.30-143.9709	59.75-143.9709	59.75-141.935	59.75-139.7941	55.20-135.9941	54.45-132.561	53.70-130.639	52.95-130.639	52.20-129.6390

**Sources:**

Beaver County Assessment Office

**Notes:**

- (1) The County's property tax rate does not have any components to it.
- (2) The City of Aliquippa is the only municipality within Beaver County where both the City and School District apply a separate tax rate to land value as opposed to building value.
- (3) A portion of Ellwood City Borough is annexed to Beaver County from Lawrence County for County Tax Rate purposes only.

L: Land  
B: Building

# COUNTY OF BEAVER, PENNSYLVANIA

## PRINCIPAL PROPERTY TAX PAYERS

### CURRENT YEAR AND TEN YEARS AGO

Tax Payer	January 1, 2021	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
First Energy Corporation (Bruce Mansfield, BV2)	\$ 67,703,938	3.02%
Comprehensive Health Care Management	6,719,750	0.30%
BVPV Styrenics	6,625,850	0.30%
ARC TMMONPA001, LLC (Lowe's, Eat'n Park, Texas Roadhouse)	6,133,200	0.27%
Wal-Mart Real Estate	5,595,400	0.25%
The Buncher Company	5,287,100	0.24%
Beaver Valley Mall LLC	5,108,600	0.23%
THF Monaca, LP	4,988,300	0.22%
Koppel Steel (Ambridge & Koppel)	4,744,000	0.21%
Morgan Kane Road Apartments	3,900,000	0.17%
	<u>\$ 116,806,138</u>	<u>5.21%</u>
 Total Assessed Valuation	 <u>\$ 2,244,002,036</u>	

Tax Payer	January 1, 2012	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
First Energy Corporation (Bruce Mansfield, BV2, Various)	\$ 135,147,875	6.33%
PR Beaver Valley LP - Beaver Valley Mall	28,450,900	1.33%
Koppel Steel (Ambridge & Koppel)	14,801,400	0.69%
Horsehead Industries	12,396,600	0.58%
DDR MDT - Lowe's, Eat'n Park, Texas Roadhouse	12,266,400	0.57%
United States Gypsum - Aliquippa	12,128,600	0.57%
THF Monaca, LP - Walmart	9,976,600	0.47%
Nova Chemicals Inc.	9,600,000	0.45%
The Buncher Company	8,873,100	0.42%
NGC Gypsum Plant - Shippingport	8,733,700	0.41%
	<u>\$ 252,375,175</u>	<u>11.82%</u>
 Total Assessed Valuation	 <u>\$ 2,133,952,740</u>	

**Notes:**

Beaver County has established an assessment ratio of 50% at the last general reassessment conducted for the 1982 tax year. The Common Level Ratio (CLR) is the statistically calculated relationship between assessments and current market value, as certified by the State Tax Equalization Board pursuant to Act 267-1982.

Prior top ten principal property tax payer information was reported on market value and currently at assessed value

**Sources:**

Beaver County Board of Property Assessment

# COUNTY OF BEAVER, PENNSYLVANIA

## PROPERTY TAX LEVIES AND COLLECTIONS

### LAST TEN YEARS

Fiscal Year Ended December 31,	Total Property Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent & Lien Tax Collections	Total Collection to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2021	\$ 58,344,053	\$ 54,038,592	92.62 %	\$ 5,070,635	\$ 59,109,227	101.31 %
2020	58,152,604	51,742,997	88.98	5,545,868	57,288,865	98.51
2019	57,135,445	52,077,293	91.15	5,387,520	57,464,813	100.58
2018	56,758,287	51,464,897	90.67	5,003,239	56,468,136	99.49
2017	56,564,632	51,217,576	90.55	4,656,917	55,874,493	98.78
2016	48,194,200	43,979,609	91.25	4,181,617	48,161,226	99.93
2015	47,982,440	43,383,263	90.41	4,526,343	47,909,606	99.85
2014	47,888,006	43,047,035	89.89	4,509,130	47,556,165	99.31
2013	47,503,160	41,734,778	87.86	4,763,416	46,498,194	97.88
2012	47,373,751	41,279,400	87.14	4,975,885	46,255,285	97.64

**Sources:**

Beaver County Board of Property Assessment

**Notes:**

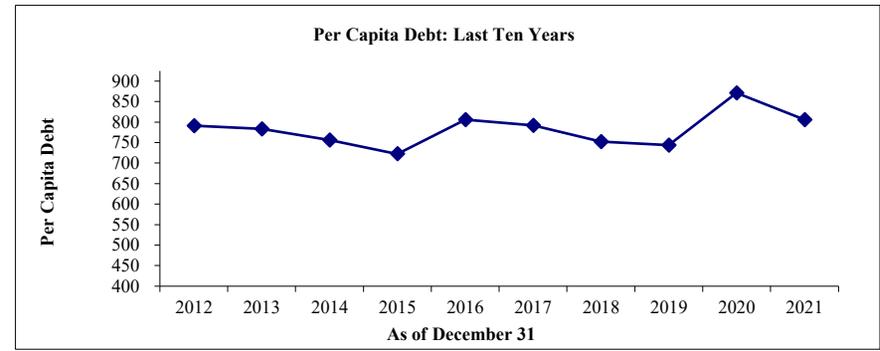
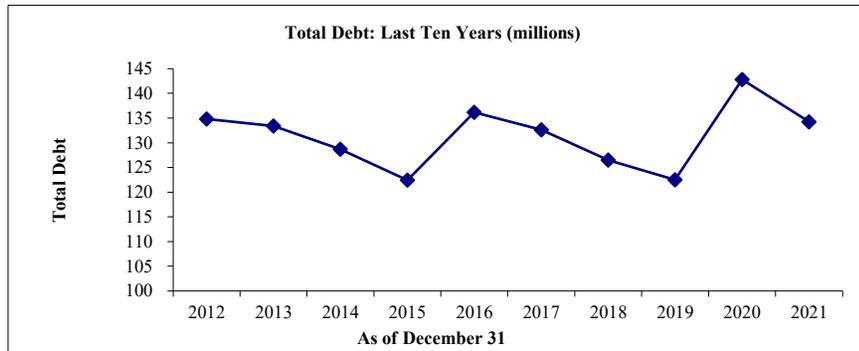
Total tax levy is based on assessment roll certification and all revisions through December 31. Current tax collections are those taxes (discount, face and penalty) collected from January 1 thru December 31. Delinquent and lien taxes are the summation of current taxes collected from January 1 thru February 15 of the subsequent year plus those collections made by the Tax Claim Bureau through December 31 of the current year. The Tax Claim Bureau does not identify liened tax collections by the year for which the tax was levied.

2016 and 2015 property tax levied was revised to conform to current methodology of calculation

# COUNTY OF BEAVER, PENNSYLVANIA

## RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities				Business-type Activities			Total Primary Government		
	General Obligation Bonds	Other General Long-term Liabilities	Capital Lease Obligations	Obligations under Derivatives	General Obligation Bonds	Other General Long-term Liabilities	Capital Lease Obligations	Total Debt	Percentage of Personal Income	Per Capita
2021	\$ 90,144,072	\$ 37,452,086	\$ 6,641,621	\$ -	\$ -	\$ -	\$ -	\$ 134,237,779	2.44 %	806
2020	96,172,978	39,270,876	7,388,019	-	-	-	-	142,831,873	2.78 %	871
2019	106,700,685	7,530,068	8,273,844	-	-	-	-	122,504,597	2.48	744
2018	112,093,421	8,925,908	5,472,634	-	-	-	-	126,491,963	2.58	752
2017	116,620,498	10,291,170	5,680,033	-	-	-	-	132,591,701	2.67	792
2016	118,573,545	11,640,917	5,960,758	-	-	-	-	136,175,220	2.96	806
2015	62,451,933	44,459,723	15,514,970	-	-	-	-	122,426,626	2.61	723
2014	65,065,000	47,709,130	15,885,089	-	-	-	-	128,659,219	2.75	756
2013	63,594,212	37,566,490	16,117,472	-	3,300,788	12,823,350	-	133,402,312	3.11	784
2012	70,262,258	31,676,265	16,241,559	-	7,027,145	9,570,138	-	134,777,365	3.09	791



## COUNTY OF BEAVER, PENNSYLVANIA

### RATIO OF NET OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN YEARS

Year	Population	Estimated Actual Value of Taxable Property	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property	Net Bonded Debt Per Capita
2021	166,624	\$ 13,600,012,339	\$ 90,144,072	0.66 %	541
2020	163,929	12,203,438,807	94,440,566	0.77	576
2019	164,742	10,080,353,670	104,645,973	1.04	635
2018	168,161	8,697,255,100	109,726,754	1.26	653
2017	167,429	8,335,489,605	113,947,233	1.37	681
2016	168,908	7,540,747,853	112,476,306	1.49	666
2015	169,392	7,376,693,444	55,829,477	0.76	330
2014	170,115	6,847,991,657	57,960,289	0.85	341
2013	170,245	6,275,020,442	66,895,000	1.07	393
2012	170,414	6,525,848,593	77,289,403	1.18	454

**Notes:**

2019 Estimated Actual Value of Taxable Property amount was revised to conform to current methodology of calculation.

# COUNTY OF BEAVER, PENNSYLVANIA

## LEGAL DEBT MARGIN

### LAST TEN YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Borrowing Base	\$ 81,709,202	\$ 80,817,555	\$ 80,248,126	\$ 75,972,755	\$ 71,484,046	\$ 66,830,635	\$ 64,785,129	\$ 63,812,699	\$ 64,073,070	\$ 63,661,278
Legal Debt Limit:										
Non-electoral Debt	245,127,605	242,452,665	240,744,379	227,918,264	214,452,137	200,491,905	194,355,388	191,438,097	192,219,211	190,983,833
Non-electoral Debt plus Lease Rental Debt	326,836,807	323,270,220	320,992,505	303,891,019	285,936,183	267,322,540	259,140,517	255,250,796	256,292,281	254,645,111
Net Debt Applicable to the Limit:										
Non-electoral Debt	91,237,300	97,572,006	107,740,149	113,915,060	119,269,936	121,453,059	92,721,547	95,249,061	88,336,056	109,144,638
Non-electoral Debt plus Lease Rental Debt	44,093,707	46,646,172	15,803,912	14,398,542	15,996,677	17,633,290	30,843,330	33,494,159	45,882,706	26,949,911
Legal Debt Margin:										
Non-electoral Debt	153,890,305	144,880,659	133,004,230	114,003,204	95,182,201	79,038,846	101,633,841	96,189,036	103,883,155	81,839,195
Non-electoral Debt plus Lease Rental Debt	282,743,100	276,624,048	305,188,593	289,492,477	269,939,506	249,689,250	228,297,187	221,756,637	210,409,575	227,695,200
Ratio of Net Debt Applicable to the Limit / Legal Debt Limit:										
Non-electoral Debt	37%	40%	45%	50%	56%	61%	48%	50%	46%	57%
Non-electoral Debt plus Lease Rental Debt	13%	14%	5%	5%	6%	7%	12%	13%	18%	11%

**Limitations on incurring other debt:**

A county shall not incur any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt of the county to exceed 300% of its borrowing base. Also, the total non-electoral debt plus lease rental debt shall not exceed 400% of a county's borrowing base.

**Borrowing base:**

The annual arithmetic average of the total revenues for the last full three fiscal years ended, as executed by the authorized officials of the county or by an independent accountant. Certain revenues, such as reimbursements from the Commonwealth or the federal government for repayments of non-electoral debt and investment income in bond sinking funds set aside for the payment of debt, shall be excluded from the determination of the borrowing base.

**Debt:**

Debt is the amount of all obligations for the payment of money incurred by a county except for: current obligations for the full payment of which current revenues have been appropriated, obligations under contracts allocable to current operating expenses of future years, rentals or payments payable in future years under leases or other forms of agreements (except for capital leases), interest or taxes on bonds or notes which are not overdue, and obligations incurred under a qualified interest rate management agreement.

**Non-electoral debt:**

Non-electoral debt is all debt of a county, except for that specifically incurred with the assent of the electors and the guarantee of the debt of other entities (see "lease rental debt").

**Lease rental debt:**

The principal amount of authority bonds/notes or bonds/notes of another local government unit to be repaid from payments of the local government unit made pursuant to leases, guarantees, subsidy contracts or other forms of agreement which evidence the acquisition of capital assets (not including any debt which has been approved by the electors).

**Legal debt margin:**

The amount available for a local government to incur new non-electoral debt or new lease rental debt.

**Notes:**

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

# COUNTY OF BEAVER, PENNSYLVANIA

## PRINCIPAL EMPLOYERS

### CURRENT YEAR AND TEN YEARS AGO

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#### 2021 Employers

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Great Arrow Builders, LLC  
Valley Medical Facilities, Inc.  
Wal-Mart Associates, Inc.  
Beaver County  
FirstEnergy Nuclear Operating Co  
Veka Inc.  
Giant Eagle, Inc.  
Chippewa Inc  
Heritage Valley Medical Group, Inc.  
Bechtel Oil Gas & Chemicals, Inc.

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#### 2012 Employers

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Valley Medical Facilities, Inc.  
Beaver County Government  
Service Link Management Company Inc.  
First Energy Nuclear Operating Co.  
Passavant Memorial Homes  
IPSCO Koppel Tubulars Corporation  
Wal-Mart Associates, Inc.  
Giant Eagle Inc.  
McGuire Memorial  
Horsehead Corporation

**Notes:**

Number of Employees not available from source due to confidentiality.

**Sources:**

Center for Workforce Information and Analysis-Home of PA Work Stats

# COUNTY OF BEAVER, PENNSYLVANIA

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### LAST TEN YEARS

Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Household Income	Median Age	Percent with Educational Attainment: Bachelor's Degree or Higher	School Enrollment	Unemployment Rate	Total Assessed Property Value
2021	166,624 (13)	\$ 5,502,757,600	\$ 33,025 (13)	\$ 59,014 (13)	45.1 (13)	25.5 % (13)	32,423 (13)	5.3 % (1)	\$ 2,244,002,036
2020	163,929 (12)	5,131,797,345	31,305 (12)	57,807 (12)	45.1 (12)	24.7 (12)	31,374 (12)	7.5 (1)	2,236,638,604
2019	164,742 (11)	4,944,895,872	30,016 (11)	55,828 (11)	45.1 (11)	24.0 (11)	31,208 (11)	4.9 (1)	2,197,517,100
2018	168,161 (10)	4,903,911,082	29,162 (10)	53,981 (10)	44.9 (10)	24 (10)	34,851 (10)	3.8 (1)	2,183,011,030
2017	167,429 (9)	4,959,581,838	29,622 (9)	55,221 (9)	44.9 (9)	25.6 (9)	34,559 (9)	5.3 (1)	2,175,562,787
2016	168,908 (8)	4,599,871,564	27,233 (8)	50,581 (8)	44.8 (8)	21.7 (8)	35,365 (8)	4.2 (1)	2,170,909,914
2015	169,392 (7)	4,695,376,848	27,719 (7)	51,222 (7)	44.9 (7)	22.4 (7)	34,389 (7)	4.8 (1)	2,161,371,179
2014	170,115 (6)	4,684,626,870	27,538 (6)	49,937 (6)	45.0 (6)	25.1 (6)	35,939 (6)	5.7 (1)	2,157,117,372
2013	170,245 (5)	4,286,769,100	25,180 (5)	47,083 (5)	44.8 (5)	21.3 (5)	35,439 (5)	5.9 (1)	2,139,781,971
2012	170,414 (4)	4,355,270,598	25,557 (3)	48,901 (3)	44.3 (3)	14.3 (3)	36,583 (3)	7.4 (1)	2,133,952,740



**Sources:**

- (1) Center for Workforce Information and Analysis - Home of PA Work Stats
- (3) U.S. Census Bureau, 2011 American Community Survey
- (4) U.S. Census Bureau, 2011 American Community Survey 1-Year Estimates
- (5) U.S. Census Bureau, 2012 American Community Survey 1-Year Estimates
- (6) U.S. Census Bureau, 2013 American Community Survey 1-Year Estimates
- (7) U.S. Census Bureau, 2014 American Community Survey 1-Year Estimates
- (8) U.S. Census Bureau, 2015 American Community Survey 1-Year Estimates
- (9) U.S. Census Bureau, 2016 American Community Survey 1-Year Estimates
- (10) U.S. Census Bureau, 2017 American Community Survey 1-Year Estimates
- (11) U.S. Census Bureau, 2018 American Community Survey 1-Year Estimates
- (12) U.S. Census Bureau, 2019 American Community Survey 1-Year Estimates
- (13) U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

# COUNTY OF BEAVER, PENNSYLVANIA

## FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION / PROGRAM LAST TEN YEARS

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government:</b>										
Board of Commissioners	7.0	7.0	6.0	4.0	7.0	7.0	6.0	5.0	5.0	5.0
Controller	9.0	9.0	6.0	7.0	8.0	9.0	7.0	8.0	9.0	8.0
Treasurer	11.0	11.0	10.0	10.5	11.5	11.5	11.5	12.5	13.0	9.5
Recorder of Deeds	4.5	5.5	6.0	6.5	7.5	7.5	6.5	6.5	6.5	7.0
Legal Department	3.5	3.0	3.0	3.0	2.5	3.5	3.5	3.5	3.5	3.5
Employee Relations	6.0	6.0	6.0	4.0	3.0	3.5	6.0	6.0	6.0	6.0
Records Management	0.0	0.0	0.0	0.0	1.0	1.5	2.5	3.0	3.0	4.0
Information Technology	13.0	6.0	5.0	4.0	4.0	5.5	6.0	6.0	6.0	7.0
Purchasing/Central Services	4.0	4.0	4.0	4.0	4.0	4.0	3.0	2.5	2.0	3.0
Planning Commission	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0
Weights & Measures	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Veterans Affairs	3.5	3.5	3.5	3.5	2.5	3.5	3.5	3.5	3.0	2.0
Elections Bureau	8.5	8.5	6.5	7.5	5.0	8.0	8.0	8.0	9.0	8.5
Assessment/Tax Claim	15.0	15.5	14.5	16.0	15.0	17.0	21.5	21.0	21.0	20.5
Public Defender	13.5	14.0	13.5	14.5	14.0	15.0	17.0	16.0	16.0	16.0
<b>Judicial:</b>										
Clerk of Courts	11.0	12.0	10.5	9.5	11.5	12.0	11.5	11.5	11.5	11.5
Coroner	4.0	4.5	4.0	5.0	2.0	4.0	3.0	2.0	2.5	3.0
Jury Commission	0.0	0.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
District Attorney	26.0	28.0	28.0	27.0	27.0	25.0	24.5	24.5	24.0	24.0
Prothonotary	8.0	11.0	9.5	10.0	10.5	11.0	11.5	11.5	11.0	12.0
Register of Wills	6.5	7.5	6.5	5.5	5.5	6.5	4.5	5.5	5.5	5.5
Sheriff	41.0	39.0	40.5	41.0	41.0	36.0	44.5	46.5	45.0	46.0
Court Administrator	43.5	45.5	38.0	39.0	38.0	42.0	45.0	44.0	41.5	43.5
Law Library	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
District Courts	24.0	26.0	26.5	30.0	29.0	28.0	31.0	31.0	31.0	27.0
Domestic Relations	28.5	31.5	31.0	31.0	29.0	31.0	29.0	32.0	33.0	33.0
Victim Witness	0.0	0.0	2.0	3.0	3.0	4.0	3.5	3.0	3.0	3.0
Drug Investigation	5.0	5.0	5.5	13.5	6.5	12.0	9.0	8.5	7.0	8.0
<b>Public Safety:</b>										
Emergency Services	53.0	54.5	43.5	45.0	50.0	42.0	45.5	44.0	43.0	43.5
County Jail	74.0	81.0	78.5	81.5	79.5	84.0	88.5	88.5	82.0	93.0
DUI Program	2.0	3.0	3.0	3.0	2.0	3.0	3.0	3.0	3.0	2.0
Adult Probation/Intermediate Punishment	33.0	34.0	35.0	32.0	31.0	31.0	31.0	31.0	31.0	31.5
Juvenile Services	25.0	26.0	26.0	26.0	27.0	27.0	26.5	25.5	26.5	25.5
<b>Public Works &amp; Enterprises:</b>										
Department of Public Works	28.0	29.0	29.0	30.0	29.0	28.0	34.0	34.5	33.0	30.5
Liquid Fuels	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Culture, Recreation and Conservation:</b>										
Waste Management	5.0	5.0	5.0	4.0	4.0	4.0	3.5	3.5	3.0	3.5
Library Commission	10.0	10.0	9.5	10.0	7.0	9.5	11.5	11.5	11.5	12.0
Parks/Recreation/Tourist Promotion	12.5	12.0	12.0	14.5	9.0	12.5	12.5	13.0	12.0	13.0
<b>Human Services:</b>										
MH/ID (formerly MH/MR)-Drug & Alcohol-HealthChoices	65.0	72.0	75.0	80.0	77.0	79.0	78.0	79.0	78.0	71.5
Children & Youth	69.0	73.0	71.0	71.0	72.0	72.0	71.0	67.5	65.5	63.0
Office on Aging	28.0	22.5	25.0	28.0	25.5	30.5	29.0	28.0	29.5	31.5
Childcare Choices	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.5
<b>Economic Development:</b>										
Community Development	10.0	9.5	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
<b>Total</b>	<b>719.0</b>	<b>743.0</b>	<b>718.0</b>	<b>743.5</b>	<b>720.5</b>	<b>750.0</b>	<b>771.5</b>	<b>769.0</b>	<b>754.5</b>	<b>764.0</b>

**Method:**

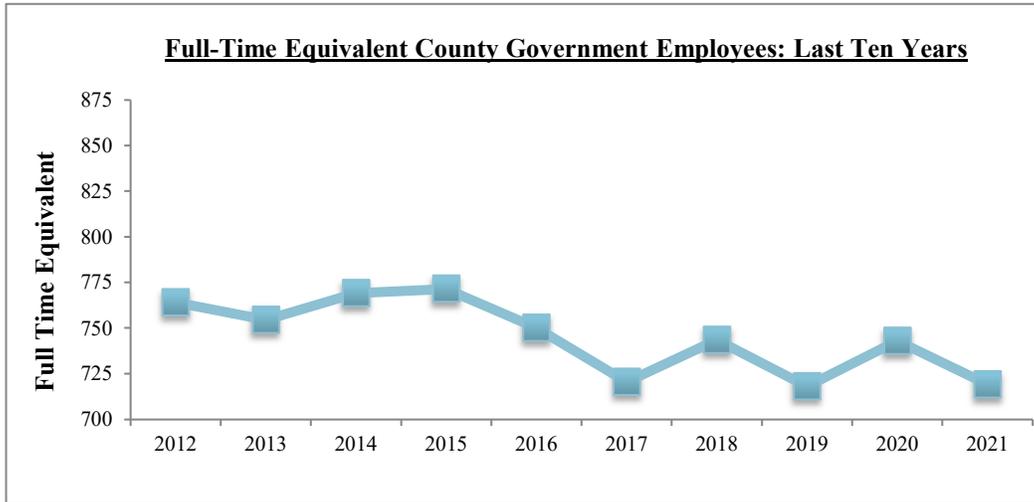
Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee. Beginning in 2019, elected officials were included in the count taken at December 31.

**Sources:**

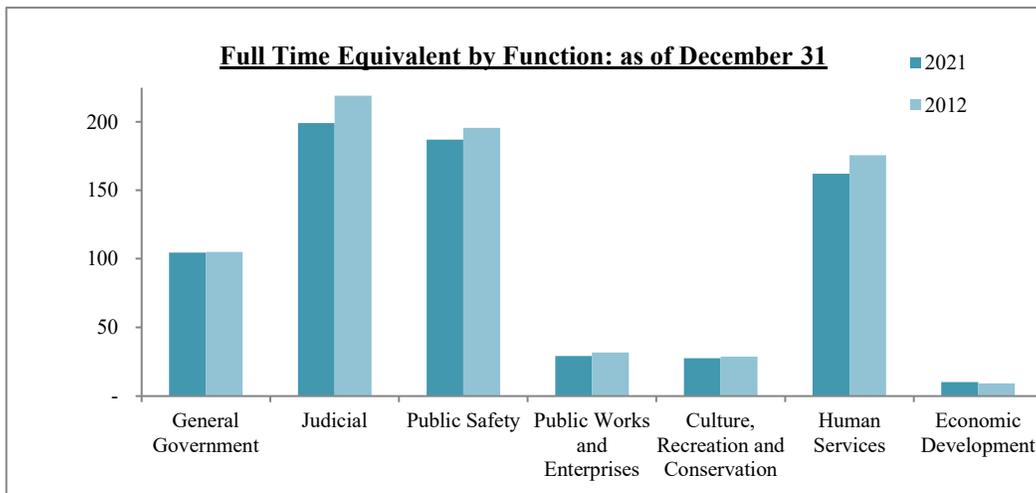
Beaver County Payroll Department

# COUNTY OF BEAVER, PENNSYLVANIA

## FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES GRAPHS / CHARTS LAST TEN YEARS



\* FTE reductions in 2012, and 2017 were results of extensive early retirement packages offered and County layoffs.



The following represents the % increase or decrease in FTE between 2012 and 2021:

General Government - Decreased .5%

Judicial - Decreased 9%

Public Safety - Decreased 4%

Public Works and Enterprises - Decreased 8%

Culture, Recreation and Conservation - Decreased 4%

Human Services - Decreased 8%

Economic Development - Increased 11%

# COUNTY OF BEAVER, PENNSYLVANIA

## OPERATING INDICATORS BY FUNCTION / PROGRAM

### LAST TEN YEARS

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government (1)</b>										
Number of Registered Voters	112,744	116,947	108,914	110,681	108,931	113,598	109,091	109,742	109,456	115,157
Number of Votes Cast in Last General Election	37,977	94,645	39,681	68,343	31,456	84,978	46,815	48,648	23,062	81,372
Percentage of Registered Voters Voting in Last General Election	33.68	80.93	36.43	61.75	28.88	74.81	21.07	70.66	30.34	50.35
<b>Judicial (2)</b>										
Year-to-date Filings	28,744	30,457	33,479	33,926	34,322	30,462	33,492	34,933	36,243	37,492
Traffic Citations	19,355	15,676	22,517	22,345	21,837	19,076	21,981	23,490	24,586	25,683
Summary/Non Traffic	3,942	3,442	3,927	4,227	5,162	4,893	4,525	4,802	5,033	5,289
Civil Complaints	2,292	1,912	3,150	3,257	3,369	2,439	2,767	2,693	2,822	3,178
Misdemeanor/Felony Citations	3,155	3,361	3,885	4,097	3,954	4,054	4,219	3,948	3,802	3,342
Criminal Filings	2,290	2,728	2,519	2,544	2,458	2,673	2,675	2,468	2,526	2,444
Civil Filings	1,483	1,561	1,490	1,453	1,474	1,467	1,552	1,656	1,729	1,847
Orphans Court Filings	206	184	232	192	186	193	231	214	227	208
Custody Filings	786	737	751	706	636	700	784	789	864	866
Protection from Abuse Filings	457	489	554	496	464	487	502	482	518	566
Divorces	406	367	442	457	438	463	436	476	452	481

**Sources:**

- (1) Beaver County Elections Bureau
- (2) Beaver County Court Administration

# COUNTY OF BEAVER, PENNSYLVANIA

## CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM

### LAST TEN YEARS

Function / Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Human Services</b>										
Computer Terminals:										
Childcare Information Services*	0	0	0	0	0	0	0	0	0	8
Children & Youth	86	83	83	83	83	93	72	68	68	103
MH/ID (formerly MH/MR)	178	149	137	120	128	120	130	134	124	122
Office on Aging**	64	36	36	38	109	80	77	77	70	95
<b>Judicial</b>										
Sheriff:										
Vehicles	22	21	18	18	15	40	40	40	35	35
Weapons (Firearms)	80	80	80	80	80	84	84	53	53	53
Courtrooms	8	8	8	8	8	8	8	8	8	8
<b>Proprietary</b>										
Long-Term Care Facilities***:										
Bed Capacity	0	0	0	0	0	0	0	0	589	589
<b>Public Safety</b>										
Jail:										
Cell Capacity	402	402	402	402	402	402	402	402	402	402
<b>Public Works and Enterprises</b>										
Department of Public Works:										
Vehicles	27	27	21	21	28	28	28	32	30	34
Parking Garages	1	1	1	1	1	1	1	1	1	1
Parking Lots	16	16	16	16	13	13	12	12	14	14
Liquid Fuels:										
Bridges	57	58	58	56	56	56	56	56	55	56
County Owned & Maintained Streets (miles)	26	26	26	26	26	26	26	26	26	26
<b>Recreation (County owned and/or maintained)</b>										
Parks	5	5	5	5	5	5	4	4	3	3
Park Acres	2,518	2,518	2,518	2,518	2,518	2,518	2,517	2,517	2,517	2,517
Pavilions	25	25	25	25	25	25	25	25	25	25
Swimming Pools	1	1	1	1	1	1	1	1	1	1
Tennis Courts	11	12	12	12	12	12	12	12	12	12
Pickleball Courts	3	0	0	0	0	0	0	0	0	0
Basketball Courts	2	2	2	2	0	2	2	2	2	2
Baseball / Softball Fields	9	9	9	9	9	9	9	9	9	9
Soccer / Football Fields	3	3	3	3	3	3	3	3	3	3
Walking / Jogging Trails	2	2	2	2	2	2	2	2	2	2
Bike Trails	2	2	2	2	2	2	2	2	2	2
Horse Riding Trails	2	2	2	2	2	2	2	2	2	2
Lakes/Ponds for Fishing	2	2	2	2	2	2	2	2	2	2
Playgrounds	3	3	2	2	2	3	3	3	3	1
Ice Skating Rinks	1	1	1	1	1	1	1	1	1	1
Deck Hockey Rinks	1	1	1	1	1	1	1	1	1	1
Outdoor Skate Parks	1	1	1	1	1	1	1	1	1	1

**Notes:**

- \* Due to consolidated operations across the State, the County merged Childcare Information Services with another County in July 2013.
- \*\* Beginning in 2018, the Office on Aging omitted computer terminals no longer in usage from their count.
- \*\*\* The Friendship Ridge entity was sold in March 2014

**Sources:**

Various County Departments