COREY O'CONNOR, CONTROLLER

ALLEGHENY COUNTY, PENNSYLVANIA

INTERIM REPORT

WITH FINANCIAL STATEMENTS

AS OF JUNE 30, 2024

COUNTY OF ALLEGHENY
OFFICE OF THE CONTROLLER
104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
PHONE (412) 350-4660 • FAX (412) 350-3006
alleghenycontroller.com

September 23, 2024

TO THE CITIZENS OF ALLEGHENY COUNTY:

I am please to present the taxpayers of Allegheny County with the Interim Report for the six months ended June 30, 2024. This document is part of an overall effort by the Controller to analyze and report the financial position of Allegheny County to taxpayers and investors in a manner that is objective, straightforward and in a format that is easy to understand.

This report provides valuable information for financial forecasting purposes and for monitoring compliance with legal and budget limitations.

I extend my thanks and appreciation to the members of my staff who have assisted in the preparation of this report. Additional copies of this report may be obtained by calling (412) 350-46660.

Kind Regards,

Corey O'Connor

Corey O'Connor
Controller

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INTRODUCTION

INTRODUCTION

We believe the information presented is accurate in all material aspects and that it is presented in a manner designed to fairly represent the financial position and the results of Allegheny County's operations. These financial statements and supplemental information are the responsibility of the County's management. Certain disclosures necessary to gain an understanding of the County's financial affairs are included herein. This report contains the fund financial statements of Allegheny County (the County). This Report does not include the government-wide financial statements or a management’s discussion and analysis (MD&A) associated with a report prepared in accordance with GASB 34.

This Report, with interim financial statements, consists of five major parts: the Introductory Section, the Financial Section, the Expenditure Section, the Revenue Section, and the Summary of Liquidity Section. The Introductory Section includes a table of contents, these introductory notes, and a glossary of terms. The Financial Section contains the interim fund financial statements, notes to financial statements, the combining and individual financial statements and supplemental schedules with comparative budgetary information arranged by operating funds. The Expenditure Section includes summaries, charts and detailed departmental expenditure information at the function level. The Revenue Section includes summaries, charts and detailed revenue data. The Summary of Liquidity Section includes charts and graphs that summarize liquidity data.

The report is designed to provide information to various users including the general public, creditors, investors and government officials. Its intent is to describe the County's financial condition and the financial results of operations as of and for the six months ended June 30, 2024. Disclosures necessary to assist in understanding the County's financial affairs for this period are included.

COUNTY OF ALLEGHENY, PENNSYLVANIA

Founded in 1788, the County is the second most populous county in Pennsylvania and the 31st most populous in the nation with 1.2 million residents residing in 730.74 square miles encompassing 130 municipalities. The County performs a number of services and programs, such as the delivery of essential human services to the poor and needy, enforcing laws, administering the courts system, housing inmates, constructing roads, and stimulating economic development.

Effective January 1, 2000, the County began operating under a Home Rule Charter (the Charter). The Charter superseded certain provisions of the Pennsylvania Second Class County Code pertaining to the County’s governing framework. Specifically, the Charter established a 15-member County Council to serve as the legislative branch of the government and a Chief Executive to perform the executive function. The County Council and Chief Executive replaced the three-member Board of Commissioners that previously performed all legislative and executive functions as set forth in the Second Class County Code.

The Charter also required adoption of an Administrative Code to detail the administration and operation of the County. Unless expressly or implicitly modified or repealed by the Charter, all provisions of the Second Class County Code and other applicable laws still govern the operations of the County.

The Controller is elected to serve as the County's Chief Financial Officer. The Treasurer is elected to collect taxes and invest County funds. Other independently elected row officers include the District Attorney and Sheriff. The Court of Common Pleas is part of the unified judicial system provided for by the Pennsylvania Constitution.

REPORTING ENTITY

Statement of Governmental Accounting Standards (GASB) No. 14, "The Financial Reporting Entity," and as amended by GASB 34 and GASB 61 establish the standards for defining and reporting on the financial reporting entity. The core or nucleus of the financial reporting entity is the "primary government." The GASB's Codification, Section 2100.112, classifies all general purpose local governments as primary governments. For the purpose of this report, the County is considered the "primary government." All funds, organizations, institutions, agencies, departments, and offices that are not legally separate from the County are contained in this financial report.

In addition to the operations of the primary government, the financial reporting entity is now defined to include all of its "component units." A component unit is a legally separate entity that meets any one of the following criteria:

- The primary government appoints the voting majority of the board of the component unit, and is able to impose its will on the component unit, or is in a relationship of financial benefit or burden with the component unit;
- The component unit is fiscally dependent upon the primary government, or;
- The financial statements of the primary government would be misleading if data from the component unit was not included; based on the nature and significance of the relationship with the primary government, or the integration of finances.

Due to the significance of their operational or financial relationships with the County, the following organizations are considered to be component units of the County:

Allegheny County Airport Authority (ACAA)	Port Authority of Allegheny County (PAT)
Community College of Allegheny County (CCAC)	Redevelopment Authority of Allegheny County (RAAC)
Allegheny Health Choices, Inc. (AHCI)	Allegheny County Industrial Development Authority (ACIDA)
Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.	Allegheny County Parks Foundation

Because the purpose of this interim financial report is primarily to assist the County's management and council in tracking current year operations, the financial data for these component units have not been included in the accompanying financial statements. Refer to Notes 1 and 2 of the Notes to Financial Statements for additional information.

COUNTY WIDE SERVICES

Reflected in this report is the extensive range of services provided by the County including, but not limited to: public safety, infrastructure construction, facilities management, health and social services, education and cultural programs, judicial services, transportation, economic development, long term nursing care and rehabilitation of the chronically ill and elderly; treatment, counseling and housing for people with mental disabilities or drug and alcohol dependency; shelter for delinquent children and services for abused children and their families, and general governmental administration.

ACCOUNTING SYSTEM

The accounts of the County are organized as funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County maintains the following types of funds: governmental funds, proprietary funds, fiduciary funds, including the Pension Trust Fund.

The accounting records for the County's governmental funds are maintained on the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the services or goods are received and the liabilities are incurred, except for principal and interest on general long term debt, which are considered expenditures when due. The accounting records for the County's proprietary fund types, agency funds and related pension trust fund are maintained on the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows and inflow of resources, liabilities resulting from exchange and exchange-like transactions should be recognized when the exchange takes place.

GLOSSARY

ACCOUNT -- A unit existing within a fund used to record additions and deductions for each individual asset, liability, revenue and expense.

APPROPRIATION -- The legal authorization granted by the legislative body that permits departments to incur obligations and make payments for specified purposes.

ASSESSED VALUE -- A valuation set upon real estate or other property as a basis for levying taxes. Beginning in 2001, the County assessed valuation was set at 100% of the market value of each parcel of property.

CAPITAL FUND -- A fund used to account for capital projects in process and the means of financing them. Capital budget expenditures are funded using the proceeds of debt issuance, such as general obligation bonds and notes, as well as capital grants. Payments for capital projects may be spread out over periods of up to 25 years.

CONTINGENCY APPROPRIATIONS -- Funds budgeted to cover unanticipated expenditures.

DEBT SERVICE -- Funds budgeted each year to pay the principal and interest due on outstanding debt.

DEFICIT -- The excess of expenditures over revenues during an accounting period, or the excess of the liabilities of a fund over its assets.

DEPRECIATION -- The reduction in the value of a long lived asset resulting from its use.

FUND -- A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, all of which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUNDBALANCE/NET POSITION -- The excess of assets and deferred outflows over liabilities and deferred inflows at a given point in time. No designation or provision for future period revenue or expenditures/expenses has been estimated.

RISK MANAGEMENT FUND -- An Internal Service Fund used to account for the risks associated with certain health care benefits, and general, automotive and public officials' liabilities.

OPERATING BUDGET -- A plan of annual expenditures and estimated revenues. Represents the legal authority to spend current appropriations.

RE-APPROPRIATIONS -- Funds from previous years that are available in the current year to pay for obligations encumbered in prior years.

TRANSFERS -- Appropriations moved from one account to another. All intra-departmental transfers require approval by signature of the County Council's Chief of Staff/Budget Director, the Director of the Department of Budget and Finance and the Controller. All inter-departmental transfers require approval by resolution of County Council.

UNRESTRICTED NET OPERATING CASH -- Cash available to pay the obligations of the County's General Fund.

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FINANCIAL SECTION

INTERIM FINANCIAL STATEMENTS

Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT ACCOUNTANT'S REPORT

To the Allegheny County Chief Executive, Allegheny County
Controller, and the Allegheny County Council

We have reviewed the accompanying primary government interim financial statements of the County of Allegheny, Pennsylvania (primary government) (the County) as of June 30, 2024, and for the six-month period then ended, which collectively comprise the County's interim financial statements as listed in the table of contents. The County's 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 error or fraud. Our responsibility is to express a conclusion on primary government interim financial statements based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modification should be made to the primary government interim financial statements in order for it to be in accordance with (or based on) the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether primary government interim financial statements is in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Certain information is required to supplement the basic financial statements to be in conformity with accounting principles generally accepted in the United States of America. Management has elected not to include the following in these interim financial statements that would be required to conform to accounting principles generally accepted in the United States of America: management's discussion and analysis, government-wide financial statements and related reconciliations to the fund financial statements, component unit financial information, combining statements for non-major funds, statement of changes in fiduciary net position for custodial funds, and a complete set of footnote disclosures (significant excluded disclosures include: description of the financial statements; measurement focus; component unit information including descriptions, relationship with the County, and how to obtain separate financial statements; related organizations, joint ventures, and jointly governed organization disclosures; related party transactions; description of the activities of each major fund; deposit and investment disclosures; allowance for doubtful accounts receivable; capital asset policies and activity; long-term liability activity; and pension disclosures). The effects of these departures from accounting principles generally accepted in the United States of America have not been determined.

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34745 Burbage Road, Frankford, DE 19945
2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601
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To the Allegheny County Chief Executive, Allegheny County
Controller, and the Allegheny County Council

Our review was made for the purpose of expressing a conclusion that there are no material modifications that should be made primarily to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The information listed as Supplemental Financial Schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Supplemental Financial Schedules are 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. Such information has been subjected to the review procedures applied in the review of the basic financial statements, 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 attestation standards establish by the American Institute of Certified Public Accountants.

Based on our review, we are not aware of any material modifications that should be made to the accompanying primary government interim financial statements of the County of Allegheny, Pennsylvania as of June 30, 2024, and for the six-month period then ended, which collectively comprise the County's interim financial statements as listed in the table of contents.in order for it to be in accordance with (or based on) accounting principles generally accepted in the United States of America.

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 23, 2024

Exhibit 1 (Page 1 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2024
(Unaudited)

		General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and short-term investments (note 1)	$	151,439,098	163,920,965	8,745,687	63,499,675	15,014,210	402,619,635
Restricted cash and short-term investments (note 1)		-	2,053,862	140,041,528	-	53,695,257	195,790,647
Delinquent property taxes receivable, net (note 3)		8,429,556	-	-	-	1,578,180	10,007,736
Liened property taxes receivable, net (note 3)		38,958,079	-	-	-	9,266,618	48,224,697
Sales tax receivable (note 4)		10,911,766	-	-	-	-	10,911,766
Due from other funds (note 8)		29,731,397	12,074,946	31,682,696	50,437	686,188	74,225,664
Due from other governments		63,223,308	213,956,585	123,006,719	3,246,963	2,004,207	405,437,782
Due from component units (note 2)		3,269,648	47,858	-	-	-	3,317,506
Other accounts receivable		26,234,555	79,850,982	5,164,034	-	2,710,094	113,959,665
Accrued tax penalty and interest receivable		383,696	-	-	-	71,834	455,530
Accrued interest receivable		1,928,155	11,340	622,600	198,425	171,673	2,932,193
Total assets	$	334,509,258	471,916,538	309,263,264	66,995,500	85,198,261	1,267,882,821

Exhibit 1 (Page 2 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2024
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Liabilities						
Vouchers payable	$ 13,232,412	2,788,350	12,277,252	2,221,618	40,739	30,560,371
Accrued payroll	12,376,171	1,860,669	675,670	-	-	14,912,510
Payroll withholdings	3,919,172	541,927	204,118	-	-	4,665,217
Due to other funds (note 8)	40,691,868	24,046,393	10,126,316	1,113,288	8,101,809	84,079,674
Accrued liabilities	33,851,995	3,318,625	101,719,310	14,966,859	280,453	154,137,242
Due to other governments	15,582	-	-	-	-	15,582
Unearned revenue	1,361,747	311,972,507	184,097,999	-	-	497,432,253
Accrued pension costs	2,806,362	432,768	161,806	-	-	3,400,936
Accrued workers' compensation	591,885	1,368	-	-	-	593,253
Accrued unemployment compensation	110,995	11,570	793	-	-	123,358
Total liabilities	108,958,189	344,974,177	309,263,264	18,301,765	8,423,001	789,920,396

Exhibit 1 (Page 3 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2024
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources						
Unavailable revenue - property taxes	42,791,227	-	-	-	10,312,022	53,103,249
Other unavailable long-term revenue	-	71,744,940	-	-	-	71,744,940
Total deferred inflows of resources	42,791,227	71,744,940	-	-	10,312,022	124,848,189
Fund Balances: (note 1)						
Restricted for:						
Special projects	-	2,247,071	-	-	-	2,247,071
Community redevelopment	-	5,237,834	-	-	-	5,237,834
Law enforcement	-	8,742,187	-	-	-	8,742,187
Transit system	-	-	-	617,228	17,724,304	18,341,532
Emergency services	-	715,120	-	-	-	715,120
Health services	-	21,110,344	-	-	-	21,110,344
Technology projects	-	4,028,558	-	-	-	4,028,558
Various projects	-	-	-	45,187,633	-	45,187,633
Debt service on energy bonds	-	-	-	-	7,176,765	7,176,765
Bridges	-	-	-	2,479,100	-	2,479,100
Roads	-	-	-	133,227	1,086,954	1,220,181
Feasibility studies	-	-	-	276,547	-	276,547
Judicial services	-	956,660	-	-	-	956,660
Committed to:						
Special projects	-	1,219,020	-	-	-	1,219,020
Community redevelopment	-	5,791,055	-	-	-	5,791,055
Law enforcement	-	782,989	-	-	-	782,989
Emergency services	-	226,014	-	-	-	226,014
Health services	-	2,184,798	-	-	-	2,184,798
Judicial services	-	768,706	-	-	-	768,706
Assigned to:						
Purchases on order	6,213,015	-	-	-	1,197,266	7,410,281
Future Healthcare costs	33,000,000	-	-	-	-	33,000,000
Claims and settlements	4,000,000	-	-	-	-	4,000,000
Tax appeals	4,000,000	-	-	-	-	4,000,000
Debt service	-	-	-	-	39,928,989	39,928,989
Judicial services	-	66,906	-	-	-	66,906
Recreation events	-	509,671	-	-	-	509,671
Public maintenance	-	610,488	-	-	-	610,488
Unassigned:	135,546,827	-	-	-	(651,040)	134,895,787
Total fund balances	182,759,842	55,197,421	-	48,693,735	66,463,238	353,114,236
Total liabilities and fund balances	$ 334,509,258	471,916,538	309,263,264	66,995,500	85,198,261	1,267,882,821

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 2 (Page 1 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2024
(Unaudited)

		General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes (note 3)	$	315,394,451	-	-	-	59,002,366	374,396,817
Sales and use tax (note 4)		31,029,672	-	-	-	-	31,029,672
Alcoholic beverage tax (note 5)		-	-	-	-	19,857,372	19,857,372
Rental vehicle tax (note 5)		-	-	-	-	3,543,028	3,543,028
Hotel tax		669,201	-	-	-	-	669,201
Gaming local share assessment		2,681,160	-	-	-	-	2,681,160
Licenses and permits		1,818,384	-	-	-	-	1,818,384
Federal revenues		25,084,595	38,516,244	72,775,649	3,510,527	178,362	140,065,377
State revenues		87,331,151	19,014,834	329,850,237	4,467,632	4,024,195	444,688,049
Local governmental units revenues		11,501,070	-	-	461,710	-	11,962,780
Charges for services and facilities		72,825,174	-	-	-	-	72,825,174
Fines and forfeitures		1,788,272	7,571,411	-	-	-	9,359,683
Interest earnings		10,785,062	1,131,260	7,881,322	2,461,467	1,070,429	23,329,540
Miscellaneous		1,894,047	-	23,575,325	674,211	-	26,143,583
Total revenues		562,802,239	66,233,749	434,082,533	11,575,547	87,675,752	1,162,369,820

Exhibit 2 (Page 2 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2024
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Expenditures:						
Current:						
General government	136,857,107	22,430,379	-	-	-	159,287,486
Public safety	76,207,709	21,335,889	-	-	-	97,543,598
Public works	10,487,717	185	-	-	2,862,755	13,350,657
Transportation	-	-	-	-	39,352,576	39,352,576
Health and welfare	211,398,224	27,584,553	425,227,328	-	-	664,210,105
Culture and recreation	12,435,143	8,283	-	-	-	12,443,426
Education	18,142,500	-	-	-	-	18,142,500
Economic development	172,500	9,204,205	-	-	-	9,376,705
Economic opportunity	-	-	16,674,694	-	-	16,674,694
Capital projects	-	-	-	60,934,032	-	60,934,032
Debt Service:						
Principal retirement	-	-	-	-	9,835,000	9,835,000
Interest	-	-	-	-	15,166,905	15,166,905
Cost of issuance	50,738	-	-	-	-	50,738
Total expenditures	465,751,638	80,563,494	441,902,022	60,934,032	67,217,236	1,116,368,422
Excess (deficiency) of revenues over expenditures	97,050,601	(14,329,745)	(7,819,489)	(49,358,485)	20,458,516	46,001,398

Exhibit 2 (Page 3 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Six Months Ended June 30, 2024
(Unaudited)

		General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Other financing sources (uses):							
Transfers in (note 8)		-	9,931,687	7,819,489	8,419,657	-	26,170,833
Transfers out (note 8)		(15,530,705)	(2,220,471)	-	-	(8,419,657)	(26,170,833)
Total other financing sources (uses)		(15,530,705)	7,711,216	7,819,489	8,419,657	(8,419,657)	-
Net change in fund balances		81,519,896	(6,618,529)	-	(40,938,828)	12,038,859	46,001,398
Fund balances at beginning of year		101,239,946	61,815,950	-	89,632,563	54,424,379	307,112,838
Fund balances at end of period	$	182,759,842	55,197,421	-	48,693,735	66,463,238	353,114,236

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 3

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Net Position
Proprietary Fund
June 30, 2024
(Unaudited)

		Governmental Activities Risk Management Fund
Assets		
Cash and short-term investments	$	2,496,236
Due from other funds:		
General Fund		21,730
Total assets	$	2,517,966
Liabilities		
Current Liabilities:		
Vouchers payable	$	50,246
Due to other funds:		
General Fund		1,572
Accrued liabilities		388,286
Total liabilities		440,104
Net Position		
Net Position:		
Restricted for workers' comp claims	$	2,077,862

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 4

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For Six Months Ended June 30, 2024
(Unaudited)

	Governmental Activities Risk Management Fund
Operating revenues:	
Contribution - employee	$ 112,398
Contribution - employer	959,559
Miscellaneous income	6,728
	1,078,685
Operating expenses:	
Insurance claims expense	1,078,685
	1,078,685
Change in net position	-
Net position at beginning of year	2,077,862
Net position at end of period	$ 2,077,862

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 5

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Cash Flows
Proprietary Fund
For Six Months Ended June 30, 2024
(Unaudited)

		Governmental Activities Risk Management Fund
Cash flows from operating activities:		
Receipts from customers	$	1,333,405
Payments to suppliers		(1,774,332)
Net cash used for operating activities		(440,927)
Balance - beginning of year		2,937,163
Balance - end of period	$	2,496,236
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating income	$	-
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:		
Decrease in accounts receivable		1,456
Decrease in due from other funds		253,264
Decrease in vouchers payable		(16,862)
Decrease in due to other funds		(308,100)
Decrease in accrued liabilities		(370,685)
Total adjustments		(440,927)
Net cash used for operating activities	$	(440,927)

See accompanying notes to financial statements and accountant's report.

Exhibit 6 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024
(Unaudited)

	Pension Trust Fund	Custodial Funds
Assets		
Cash and short-term investments	$ 23,156,051	70,485,169
Investments of Pension Trust Fund at Fair Value:		
Equity:		
U.S. common and preferred stock	135,873,650	-
American Depositary Receipts (ADRs)	210,519	-
S&P 500 Index Fund	82,532,367	-
U.S. equity mutual fund	88,594,083	-
Non-U.S. stock and equity mutual fund	152,726,081	-
Bonds and Notes:		
Certificates of deposit	1,489,798	-
U.S. government and related agency debt	28,505,283	-
Fannie Mae and Freddie Mac debt	22,053,988	-
Fixed income mutual funds	16,628,216	-
U.S. corporate debt instruments	39,106,249	-
Non-U.S. government and corporate debt	11,722,823	-
Other Investments:		
Hedge funds	27,670,164	-
Real estate	147,011,276	-
Venture capital / private equity	168,378,466	-
Due from other funds	-	10,769,527
Amount due from brokers	553,838	-
Accrued interest and dividends receivable	1,776,429	5,477
Accrued employer contributions receivable	1,702,570	-
Accrued employee contributions receivable	1,700,468	-
Accounts receivable	-	6,404,070
Other assets	9,970	-
Total assets	$ 951,402,289	87,664,243

Exhibit 6 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024
(Unaudited)

	Pension Trust Fund	Custodial Funds
Liabilities		
Accrued payroll	$ 12,022	-
Vouchers payable	228,662	3,573,011
Payroll withholdings	5,271	-
Due to other funds	-	935,675
Accrued liabilities	1,435,346	-
Due to other governments	-	18,878,199
Due to litigants	-	4,244,418
Amount due to brokers	465,755	-
Total liabilities	2,147,056	27,631,303
Net Position:		
Restricted for:		
Pensions	949,255,233	-
Individuals, organizations and other governments	-	60,032,940
Total net position	$ 949,255,233	60,032,940

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 7 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For Six Months Ended June 30, 2024
(Unaudited)

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
Employee	$ 23,948,043	-
Employer	23,866,432	-
Total contributions	47,814,475	-
Investment income:		
Net appreciation in fair value of investments	25,596,976	-
Interest	2,486,982	-
Dividends	5,054,949	-
Stock loan income	8,527	-
Partnership Income (loss)	116,314	-
	33,263,748	-
Less: Investment management fees	1,740,987	-
Total investment income	31,522,761	-
Licenses fees collected for other governments	-	387,773
Hotel tax collections	-	18,134,584
Sheriff sales	-	14,384,181
Patient income	-	2,260,322
Collections for CYF	-	164,414
Recording and filing fees	-	116,262
Interest	-	298,676
Fees and fines collected	-	7,725
Miscellaneous income	-	10,747,049
Total additions	79,337,236	46,500,986

Exhibit 7 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For Six Months Ended June 30, 2024
(Unaudited)

	Pension Trust Fund	Custodial Funds
Deductions:		
Benefit payments	71,412,625	-
Refunds of employee contributions	4,039,730	-
Salaries, wages and related expenses	194,552	-
Administrative and miscellaneous expenses	971,390	2,778,843
Payments of fees collected to other governments	-	272,611
Hotel tax distributions	-	12,641,714
Sheriff sales	-	17,368,060
Kane patients' expense	-	483,305
Payments of CYF income	-	32,042
Miscellaneous	-	152,000
Total deductions	76,618,297	33,728,575
Change in net position	2,718,939	12,772,411
Net position - beginning of year	946,536,294	47,260,529
Net position - end of period	$ 949,255,233	60,032,940

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 8

COUNTY OF ALLEGHENY, PENNSYLVANIA
Combining Balance Sheet
Other Governmental Funds
June 30, 2024
(Unaudited)

	Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
Assets					
Cash and short-term investments	$ -	-	15,014,210	-	15,014,210
Restricted cash and short-term investments (note 1)	1,629,242	45,520,522	-	6,545,493	53,695,257
Delinquent property taxes receivable, net (note 3)	-	1,578,180	-	-	1,578,180
Liened property taxes receivable, net (note 3)	-	9,266,618	-	-	9,266,618
Due from other funds (note 8)	-	686,188	-	-	686,188
Due from other governments	1,788,345	215,862	-	-	2,004,207
Accounts receivable - other	-	-	2,710,094	-	2,710,094
Accrued tax penalty and interest receivable	-	71,834	-	-	71,834
Accrued interest receivable	7,356	145,797	-	18,520	171,673
Total assets	$ 3,424,943	57,485,001	17,724,304	6,564,013	85,198,261
Liabilities					
Vouchers payable	$ -	40,739	-	-	40,739
Due to other funds (note 8)	4,075,323	26,486	-	4,000,000	8,101,809
Accrued liabilities	660	-	-	279,793	280,453
Total liabilities	4,075,983	67,225	-	4,279,793	8,423,001
Deferred Inflows of Resources					
Unavailable revenue - property taxes	-	10,312,022	-	-	10,312,022
Fund balances					
Restricted for:					
Road maintenance	-	-	-	1,086,954	1,086,954
Transit system	-	-	17,724,304	-	17,724,304
Debt service payments for energy bonds	-	7,176,765	-	-	7,176,765
Assigned to:					
Debt service	-	39,928,989	-	-	39,928,989
Purchases on order	-	-	-	1,197,266	1,197,266
Unassigned:	(651,040)	-	-	-	(651,040)
Total fund balances	(651,040)	47,105,754	17,724,304	2,284,220	66,463,238
Total liabilities and fund balances	$ 3,424,943	57,485,001	17,724,304	6,564,013	85,198,261

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 9

COUNTY OF ALLEGHENY, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Other Governmental Funds
For Six Months Ended June 30, 2024
(Unaudited)

	Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
Revenues:					
Property Taxes (note 3)	$ -	59,002,366	-	-	59,002,366
Alcoholic Beverage Tax (note 5)	-	-	19,857,372	-	19,857,372
Rental Vehicle Tax (note 5)	-	-	3,543,028	-	3,543,028
Federal revenues	-	178,362	-	-	178,362
State revenues	1,788,345	37,500	-	2,198,350	4,024,195
Interest earnings	73,051	917,233	-	80,145	1,070,429
Total revenues	1,861,396	60,135,461	23,400,400	2,278,495	87,675,752
Expenditures:					
Public works	2,526,854	-	-	335,901	2,862,755
Debt Service:					
Principal	-	9,835,000	-	-	9,835,000
Interest	-	15,166,905	-	-	15,166,905
Transportation	-	-	39,352,576	-	39,352,576
Total expenditures	2,526,854	25,001,905	39,352,576	335,901	67,217,236
Excess (deficiency) of revenues over expenditures	(665,458)	35,133,556	(15,952,176)	1,942,594	20,458,516
Other financing sources:					
Operating transfer out (note 8)	-	-	(8,419,657)	-	(8,419,657)
Total other financing sources	-	-	(8,419,657)	-	(8,419,657)
Net change in fund balances	(665,458)	35,133,556	(24,371,833)	1,942,594	12,038,859
Fund balances at beginning of year	14,418	11,972,198	42,096,137	341,626	54,424,379
Fund balances at end of period	$ (651,040)	47,105,754	17,724,304	2,284,220	66,463,238

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 10 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2024
(Unaudited)

	Budget		Actual						
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	Variance to Final Budget
Revenues:									
Property taxes (note 3)	$ 393,179,357	393,179,357	315,394,451	59,002,366	-	-	-	374,396,817	(18,782,540)
Sales and use tax (note 4)	62,500,000	62,500,000	31,029,672	-	-	-	-	31,029,672	(31,470,328)
Gaming local share assessment	5,305,000	5,305,000	2,681,160	-	-	-	-	2,681,160	(2,623,840)
Alcoholic beverage tax (note 5)	49,083,984	49,083,984	-	-	-	19,857,372	-	19,857,372	(29,226,612)
Rental vehicle tax (note 5)	7,151,500	7,151,500	-	-	-	3,543,028	-	3,543,028	(3,608,472)
Hotel tax	6,400,000	6,400,000	669,201	-	-	-	-	669,201	(5,730,799)
Licenses and permits	3,602,815	3,602,815	1,818,384	-	-	-	-	1,818,384	(1,784,431)
Federal revenues	55,276,510	55,276,510	25,084,595	178,362	-	-	-	25,262,957	(30,013,553)
State revenues	196,944,371	196,944,371	87,331,151	37,500	1,788,345	-	2,198,350	91,355,346	(105,589,025)
Local government units revenues	25,071,115	25,071,115	11,501,070	-	-	-	-	11,501,070	(13,570,045)
Charges for services and facilities	155,104,454	155,104,454	72,825,174	-	-	-	-	72,825,174	(82,279,280)
Fines and forfeitures	4,105,500	4,105,500	1,788,272	-	-	-	-	1,788,272	(2,317,228)
Interest earnings	13,825,628	13,825,628	10,785,062	917,233	73,051	-	80,145	11,855,491	(1,970,137)
Miscellaneous	7,395,850	7,395,850	1,894,047	-	-	-	-	1,894,047	(5,501,803)
Total revenues	984,946,084	984,946,084	562,802,239	60,135,461	1,861,396	23,400,400	2,278,495	650,477,991	(334,468,093)
Expenditures:									
Current:									
General government	267,779,643	268,185,537	136,857,107	-	-	-	-	136,857,107	(131,328,430)
Public safety	150,621,832	151,343,780	76,207,709	-	-	-	-	76,207,709	(75,136,071)
Public works	32,147,966	32,164,662	10,487,717	-	2,526,854	-	335,901	13,350,472	(18,814,190)
Transportation	39,315,827	39,315,827	-	-	-	39,352,576	-	39,352,576	36,749
Health and welfare	392,327,791	395,193,468	211,398,224	-	-	-	-	211,398,224	(183,795,244)
Culture and recreation	25,833,309	25,908,258	12,435,143	-	-	-	-	12,435,143	(13,473,115)
Education	35,535,257	35,535,257	18,142,500	-	-	-	-	18,142,500	(17,392,757)
Economic development	202,500	202,500	172,500	-	-	-	-	172,500	(30,000)
Debt service:									
Principal retirement	44,327,059	44,327,059	-	9,835,000	-	-	-	9,835,000	(34,492,059)
Interest charges	29,866,823	29,866,823	-	15,166,905	-	-	-	15,166,905	(14,699,918)
Cost of issuance	196,750	196,750	50,738	-	-	-	-	50,738	(146,012)
Total expenditures	1,018,154,757	1,022,239,921	465,751,638	25,001,905	2,526,854	39,352,576	335,901	532,968,874	(489,271,047)
Excess (deficiency) of revenues over expenditures	(33,208,673)	(37,293,837)	97,050,601	35,133,556	(665,458)	(15,952,176)	1,942,594	117,509,117	154,802,954

Exhibit 10 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2024
(Unaudited)

	Budget		Actual						
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	Variance to Final Budget
Other financing sources (uses):									
Transfers in (note 8)	45,164,638	45,164,638	-	-	-	-	-	-	(45,164,638)
Transfers out (note 8)	(51,955,965)	(51,955,965)	(15,530,705)	-	-	(8,419,657)	-	(23,950,362)	28,005,603
Total other financing (uses) sources	(6,791,327)	(6,791,327)	(15,530,705)	-	-	(8,419,657)	-	(23,950,362)	(17,159,035)
Net change in fund balances	(40,000,000)	(44,085,164)	81,519,896	35,133,556	(665,458)	(24,371,833)	1,942,594	93,558,755	137,643,919
Fund balances at beginning of year	155,664,324	155,664,325	101,239,946	11,972,198	14,418	42,096,137	341,626	155,664,325	-
Fund balances at end of period	$ 115,664,324	111,579,161	182,759,842	47,105,754	(651,040)	17,724,304	2,284,220	249,223,080	137,643,919

See accompanying notes to financial statements and independent accountant's review report.

Exhibit 11 (Page 1 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
General Government:						
County Executive:						
Personnel	$ 487,943	-	-	487,943	242,819	(245,124)
Fringe Benefits	140,553	-	-	140,553	57,612	(82,941)
Services	15,470	-	-	15,470	7,597	(7,873)
Supplies	7,830	-	-	7,830	2,126	(5,704)
Expenditure Recovery	(11,000)	-	-	(11,000)	-	11,000
	640,796	-	-	640,796	310,154	(330,642)
County Council:						
Personnel	692,499	-	(5,000)	687,499	256,901	(430,598)
Fringe Benefits	165,806	-	-	165,806	59,131	(106,675)
Services	375,690	-	-	375,690	87,098	(288,592)
Supplies	38,500	-	5,000	43,500	3,168	(40,332)
Minor Equipment	5,000	-	-	5,000	-	(5,000)
	1,277,495	-	-	1,277,495	406,298	(871,197)
County Manager:						
Personnel	1,809,059	-	-	1,809,059	709,790	(1,099,269)
Fringe Benefits	621,112	-	-	621,112	251,480	(369,632)
Services	36,756	-	-	36,756	12,919	(23,837)
Supplies	17,600	1,706	-	19,306	3,351	(15,955)
Expenditure Recovery	(30,000)	-	-	(30,000)	-	30,000
	2,454,527	1,706	-	2,456,233	977,540	(1,478,693)

Exhibit 11 (Page 2 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Budget & Finance:						
Personnel	852,988	-	-	852,988	272,511	(580,477)
Fringe Benefits	281,037	-	-	281,037	105,763	(175,274)
Services	72,600	-	-	72,600	8,934	(63,666)
Supplies	5,250	-	-	5,250	275	(4,975)
Repairs and Maintenance	1,500	-	-	1,500	-	(1,500)
Expenditure Recovery	(10,000)	-	-	(10,000)	-	10,000
	1,203,375	-	-	1,203,375	387,483	(815,892)
County Solicitor:						
Personnel	4,050,642	-	-	4,050,642	1,834,632	(2,216,010)
Fringe Benefits	1,751,286	-	-	1,751,286	861,100	(890,186)
Services	745,272	-	-	745,272	352,346	(392,926)
Supplies	120,500	-	-	120,500	48,253	(72,247)
Minor Equipment	7,500	519	-	8,019	7,760	(259)
Expenditure Recovery	(3,070,000)	-	-	(3,070,000)	(1,091,084)	1,978,916
	3,605,200	519	-	3,605,719	2,013,007	(1,592,712)
Law Department - County Law Library:						
Services	654,348	-	-	654,348	327,174	(327,174)
Public Defender:						
Personnel	9,669,025	-	-	9,669,025	4,445,989	(5,223,036)
Fringe Benefits	3,426,848	-	-	3,426,848	1,600,459	(1,826,389)
Services	599,550	-	-	599,550	411,601	(187,949)
Supplies	53,000	-	-	53,000	16,526	(36,474)
Minor Equipment	15,000	19	-	15,019	-	(15,019)
Expenditure Recovery	(278,000)	-	-	(278,000)	(81,500)	196,500
	13,485,423	19	-	13,485,442	6,393,075	(7,092,367)

Exhibit 11 (Page 3 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Equity and Inclusion:						
Personnel	646,892	-	-	646,892	257,103	(389,789)
Fringe Benefits	223,453	-	-	223,453	89,463	(133,990)
Services	218,073	-	-	218,073	63,485	(154,588)
Supplies	7,818	-	-	7,818	1,157	(6,661)
Repairs and Maintenance	2,500	-	-	2,500	764	(1,736)
Minor Equipment	8,800	-	-	8,800	-	(8,800)
	1,107,536	-	-	1,107,536	411,972	(695,564)
Human Resources:						
Personnel	2,108,233	-	-	2,108,233	885,771	(1,222,462)
Fringe Benefits	707,505	-	-	707,505	351,698	(355,807)
Services	503,362	-	-	503,362	53,944	(449,418)
Supplies	10,000	-	-	10,000	1,848	(8,152)
Minor Equipment	5,000	-	-	5,000	-	(5,000)
Expenditure Recovery	(55,000)	-	-	(55,000)	-	55,000
	3,279,100	-	-	3,279,100	1,293,261	(1,985,839)
Information Technology:						
Personnel	8,839,788	-	-	8,839,788	4,284,613	(4,555,175)
Fringe Benefits	3,283,220	-	-	3,283,220	1,587,120	(1,696,100)
Services	2,505,485	32,613	-	2,538,098	1,422,374	(1,115,724)
Supplies	46,200	619	-	46,819	14,506	(32,313)
Materials	10,000	-	-	10,000	2,636	(7,364)
Repairs and Maintenance	182,000	-	-	182,000	58,847	(123,153)
Minor Equipment	160,000	2,036	-	162,036	87,635	(74,401)
Expenditure Recovery	(4,215,525)	-	-	(4,215,525)	(2,489,089)	1,726,436
	10,811,168	35,268	-	10,846,436	4,968,642	(5,877,794)

Exhibit 11 (Page 4 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services -						
Administration:						
Personnel	1,785,589	-	-	1,785,589	869,003	(916,586)
Fringe Benefits	772,526	-	-	772,526	383,900	(388,626)
Services	3,292,005	-	(1,000)	3,291,005	1,952,872	(1,338,133)
Supplies	153,300	-	1,300	154,600	61,911	(92,689)
Repairs and Maintenance	295,300	-	(300)	295,000	129,852	(165,148)
Minor Equipment	4,200	-	-	4,200	1,912	(2,288)
Expenditure Recovery	(3,265,465)	-	-	(3,265,465)	(1,693,365)	1,572,100
	3,037,455	-	-	3,037,455	1,706,085	(1,331,370)
Administrative Services -						
Property Assessment:						
Personnel	3,477,056	-	-	3,477,056	1,620,604	(1,856,452)
Fringe Benefits	1,638,462	-	-	1,638,462	801,133	(837,329)
Services	1,500,820	-	-	1,500,820	861,799	(639,021)
Supplies	61,350	-	-	61,350	13,476	(47,874)
Repairs and Maintenance	6,000	-	-	6,000	-	(6,000)
	6,683,688	-	-	6,683,688	3,297,012	(3,386,676)
Administrative Services -						
Purchasing and Supplies:						
Personnel	632,374	-	-	632,374	321,070	(311,304)
Fringe Benefits	255,350	-	-	255,350	138,371	(116,979)
Services	67,600	-	-	67,600	43,619	(23,981)
Supplies	4,000	-	-	4,000	2,083	(1,917)
	959,324	-	-	959,324	505,143	(454,181)

Exhibit 11 (Page 5 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services -						
Elections:						
Personnel	2,514,113	-	-	2,514,113	1,380,416	(1,133,697)
Fringe Benefits	919,832	-	-	919,832	493,371	(426,461)
Services	6,380,250	16,890	-	6,397,140	2,500,814	(3,896,326)
Supplies	240,500	-	-	240,500	36,261	(204,239)
Repairs and Maintenance	5,500	-	-	5,500	-	(5,500)
Minor Equipment	3,000	-	-	3,000	-	(3,000)
Expenditure Recovery	(4,630,000)	-	-	(4,630,000)	(1,290,553)	3,339,447
	5,433,195	16,890	-	5,450,085	3,120,309	(2,329,776)
Administrative Services -						
Marketing and Special Events:						
Personnel	993,396	-	-	993,396	482,541	(510,855)
Fringe Benefits	350,912	-	-	350,912	179,888	(171,024)
Services	1,745,650	-	-	1,745,650	637,232	(1,108,418)
Supplies	50,000	-	-	50,000	22,583	(27,417)
Minor Equipment	7,000	-	-	7,000	-	(7,000)
	3,146,958	-	-	3,146,958	1,322,244	(1,824,714)
Administrative Services -						
Real Estate:						
Personnel	1,192,247	-	-	1,192,247	596,221	(596,026)
Fringe Benefits	602,241	-	-	602,241	319,577	(282,664)
Services	226,491	-	-	226,491	94,050	(132,441)
Supplies	24,500	-	-	24,500	1,704	(22,796)
Repairs and Maintenance	8,120	-	-	8,120	-	(8,120)
	2,053,599	-	-	2,053,599	1,011,552	(1,042,047)

Exhibit 11 (Page 6 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Non-departmental						
Operating Expenditures:						
Personnel	-	-	-	-	6,750	6,750
Fringe Benefits	23,000	-	-	23,000	8,117,540	8,094,540
Services	6,447,250	-	-	6,447,250	3,886,373	(2,560,877)
	6,470,250	-	-	6,470,250	12,010,663	5,540,413
Controller:						
Personnel	5,991,700	-	-	5,991,700	2,647,515	(3,344,185)
Fringe Benefits	2,142,358	-	-	2,142,358	1,014,878	(1,127,480)
Services	644,750	5,339	-	650,089	312,848	(337,241)
Supplies	27,200	-	-	27,200	11,393	(15,807)
Repairs and Maintenance	68,900	-	-	68,900	32,505	(36,395)
Minor Equipment	20,000	-	-	20,000	649	(19,351)
Expenditure Recovery	(471,000)	-	-	(471,000)	(122,430)	348,570
	8,423,908	5,339	-	8,429,247	3,897,358	(4,531,889)
Medical Examiner:						
Personnel	7,806,008	-	-	7,806,008	3,492,299	(4,313,709)
Fringe Benefits	2,744,923	-	-	2,744,923	1,305,351	(1,439,572)
Services	1,066,026	124	-	1,066,150	522,459	(543,691)
Supplies	637,350	6,666	-	644,016	285,100	(358,916)
Repairs and Maintenance	216,000	-	-	216,000	112,536	(103,464)
Expenditure Recovery	(30,000)	-	-	(30,000)	-	30,000
	12,440,307	6,790	-	12,447,097	5,717,745	(6,729,352)
Department of Sustainability						
Personnel	356,219	-	-	356,219	96,715	(259,504)
Fringe Benefits	158,161	-	-	158,161	42,925	(115,236)
Services	273,500	639	-	274,139	37,915	(236,224)
Supplies	23,275	-	-	23,275	1,718	(21,557)
Repairs and Maintenance	20,000	-	-	20,000	2,802	(17,198)
	831,155	639	-	831,794	182,075	(649,719)

Exhibit 11 (Page 7 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
District Attorney:						
Personnel	16,197,926	-	-	16,197,926	7,867,138	(8,330,788)
Fringe Benefits	5,471,079	-	-	5,471,079	2,710,849	(2,760,230)
Services	2,199,964	-	-	2,199,964	1,162,066	(1,037,898)
Supplies	413,025	-	-	413,025	208,392	(204,633)
Repairs and Maintenance	42,500	-	-	42,500	3,493	(39,007)
Minor Equipment	23,000	-	-	23,000	10,285	(12,715)
Expenditure Recovery	(257,250)	-	-	(257,250)	(90,677)	166,573
	24,090,244	-	-	24,090,244	11,871,546	(12,218,698)
Court Records:						
Personnel	5,861,859	-	-	5,861,859	2,188,547	(3,673,312)
Fringe Benefits	2,447,605	-	-	2,447,605	962,227	(1,485,378)
Services	453,000	-	-	453,000	204,279	(248,721)
Supplies	100,500	24,277	-	124,777	62,385	(62,392)
Repairs and Maintenance	10,000	-	-	10,000	6,007	(3,993)
Minor Equipment	25,000	-	-	25,000	-	(25,000)
	8,897,964	24,277	-	8,922,241	3,423,445	(5,498,796)
Treasurer:						
Personnel	4,408,468	-	-	4,408,468	1,977,319	(2,431,149)
Fringe Benefits	1,819,081	-	-	1,819,081	859,165	(959,916)
Services	2,350,727	144,707	-	2,495,434	1,403,468	(1,091,966)
Supplies	71,139	-	-	71,139	27,315	(43,824)
Materials	105	-	-	105	-	(105)
Repairs and Maintenance	43,050	-	-	43,050	22,765	(20,285)
Minor Equipment	45,675	708	-	46,383	10,520	(35,863)
	8,738,245	145,415	-	8,883,660	4,300,552	(4,583,108)

Exhibit 11 (Page 8 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Sheriff:						
Personnel	19,946,639	-	-	19,946,639	9,985,327	(9,961,312)
Fringe Benefits	7,054,581	-	-	7,054,581	3,616,889	(3,437,692)
Services	554,196	65	-	554,261	259,062	(295,199)
Supplies	248,000	14,256	-	262,256	95,220	(167,036)
Repairs and Maintenance	80,000	-	-	80,000	34,061	(45,939)
Minor Equipment	15,300	-	-	15,300	-	(15,300)
Expenditure Recovery	(4,980,000)	-	-	(4,980,000)	(1,183,831)	3,796,169
	22,918,716	14,321	-	22,933,037	12,806,728	(10,126,309)
Court of Common Pleas:						
Personnel	50,239,156	-	-	50,239,156	24,154,421	(26,084,735)
Fringe Benefits	20,528,914	-	-	20,528,914	10,590,718	(9,938,196)
Services*	16,253,950	36,088	(820)	16,289,218	6,501,893	(9,787,325)
Supplies	1,254,400	31,696	-	1,286,096	366,676	(919,420)
Materials	8,500	-	820	9,320	-	(9,320)
Repairs and Maintenance	231,500	-	-	231,500	59,593	(171,907)
Minor Equipment	251,000	27,911	-	278,911	44,446	(234,465)
Expenditure Recovery	(857,000)	-	-	(857,000)	(277,105)	579,895
	87,910,420	95,695	-	88,006,115	41,440,642	(46,565,473)
Vacant Property Review Board:						
Other operating	250,000	-	-	250,000	65,788	(184,212)
Allegheny Place Project:						
Other operating	140,000	-	-	140,000	140,000	-

* Budget has been reduced to reflect Operating Transfers. See note 8.

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 9 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Facilities Management:						
Personnel	12,812,545	-	-	12,812,545	6,075,085	(6,737,460)
Fringe Benefits	5,970,348	-	-	5,970,348	2,820,108	(3,150,240)
Services	8,663,754	59,016	(33,535)	8,689,235	3,422,950	(5,266,285)
Supplies	267,600	-	-	267,600	107,375	(160,225)
Materials	210,000	-	21,000	231,000	113,213	(117,787)
Repairs and Maintenance	11,000	-	3,000	14,000	10,883	(3,117)
Minor Equipment	-	-	9,535	9,535	-	(9,535)
Expenditure recovery	(1,100,000)	-	-	(1,100,000)	-	1,100,000
	26,835,247	59,016	-	26,894,263	12,549,614	(14,344,649)
Total General Government	267,779,643	405,894	-	268,185,537	136,857,107	(131,328,430)
Public Safety:						
Emergency Services:						
Personnel	1,812,942	-	-	1,812,942	890,532	(922,410)
Fringe Benefits	730,767	-	-	730,767	385,706	(345,061)
Services*	1,833,023	514	-	1,833,537	348,781	(1,484,756)
Supplies	135,000	10,042	-	145,042	36,529	(108,513)
Materials	11,000	-	-	11,000	7,977	(3,023)
Repairs and Maintenance	50,250	4,023	-	54,273	23,237	(31,036)
Minor Equipment	20,000	-	-	20,000	770	(19,230)
Expenditure Recovery	(87,000)	-	-	(87,000)	-	87,000
	4,505,982	14,579	-	4,520,561	1,693,532	(2,827,029)
Jail:						
Personnel	54,518,373	-	-	54,518,373	25,772,945	(28,745,428)
Fringe Benefits	20,362,549	-	-	20,362,549	10,086,959	(10,275,590)
Services	23,187,256	329,383	-	23,516,639	13,834,061	(9,682,578)
Supplies	7,829,000	110,192	-	7,939,192	4,548,723	(3,390,469)
Materials	276,500	122,156	-	398,656	259,074	(139,582)
Repairs and Maintenance	555,000	82,096	-	637,096	250,483	(386,613)
Minor Equipment	95,000	24,636	-	119,636	38,863	(80,773)
Expenditure Recovery	(2,676,750)	-	-	(2,676,750)	(802,942)	1,873,808
	104,146,928	668,463	-	104,815,391	53,988,166	(50,827,225)

* Budget has been reduced to reflect Operating Transfers. See note 8.

Exhibit 11 (Page 10 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
County Police:						
Personnel	31,080,321	-	-	31,080,321	14,752,937	(16,327,384)
Fringe Benefits	9,151,992	-	-	9,151,992	4,361,355	(4,790,637)
Services	2,051,310	481	-	2,051,791	1,385,128	(666,663)
Supplies	464,484	37,690	-	502,174	185,840	(316,334)
Materials	9,450	735	-	10,185	2,295	(7,890)
Repairs and Maintenance	220,200	-	-	220,200	139,029	(81,171)
Minor Equipment	151,165	-	-	151,165	17,170	(133,995)
Expenditure Recovery	(1,160,000)	-	-	(1,160,000)	(317,743)	842,257
	41,968,922	38,906	-	42,007,828	20,526,011	(21,481,817)
Total Public Safety	150,621,832	721,948	-	151,343,780	76,207,709	(75,136,071)
**Public Works:						
Personnel	13,763,371	-	-	13,763,371	6,555,245	(7,208,126)
Fringe Benefits	6,313,040	-	-	6,313,040	3,172,467	(3,140,573)
Services	7,036,850	3,511	(363,000)	6,677,361	1,643,315	(5,034,046)
Supplies	1,761,005	9,338	-	1,770,343	820,852	(949,491)
Materials	2,983,500	3,182	-	2,986,682	1,109,950	(1,876,732)
Repairs and Maintenance	121,200	-	-	121,200	30,309	(90,891)
Minor Equipment	169,000	665	363,000	532,665	18,334	(514,331)
	32,147,966	16,696	-	32,164,662	13,350,472	(18,814,190)
Total Public Works	32,147,966	16,696	-	32,164,662	13,350,472	(18,814,190)
***Transportation:						
Port Authority of Allegheny County:						
Other operating	39,057,406	-	-	39,057,406	39,057,406	-
Airport Corridor Transportation Association:						
Other operating	90,215	-	-	90,215	90,215	-
Heritage Community Initiatives:						
Other operating	168,206	-	-	168,206	204,955	36,749
Total Transportation	39,315,827	-	-	39,315,827	39,352,576	36,749

** Includes Liquid Fuel and Infrastructure Support Special Revenue Funds
***Special Revenue Fund

Exhibit 11 (Page 11 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Health and Welfare:						
Administrative Services -						
Veterans Affairs:						
Personnel	309,824	-	-	309,824	152,680	(157,144)
Fringe Benefits	154,355	-	-	154,355	70,961	(83,394)
Services	373,950	-	-	373,950	83,545	(290,405)
Supplies	2,500	-	-	2,500	797	(1,703)
Materials	280,000	-	-	280,000	243,931	(36,069)
Repairs and Maintenance	1,000	-	-	1,000	-	(1,000)
Minor Equipment	1,500	-	-	1,500	-	(1,500)
	1,123,129	-	-	1,123,129	551,914	(571,215)
Health:						
Personnel	12,867,730	-	(80,418)	12,787,312	5,485,288	(7,302,024)
Fringe Benefits	5,019,279	-	-	5,019,279	2,275,833	(2,743,446)
Services	4,039,876	39,450	-	4,079,326	1,457,834	(2,621,492)
Supplies	513,500	38,147	80,418	632,065	177,557	(454,508)
Materials	6,500	5,920	-	12,420	2,200	(10,220)
Repairs and Maintenance	42,988	836	-	43,824	16,534	(27,290)
Minor Equipment	275,300	11,546	-	286,846	27,617	(259,229)
Expenditure Recovery	(1,255,657)	-	-	(1,255,657)	(452,071)	803,586
	21,509,516	95,899	-	21,605,415	8,990,792	(12,614,623)
Human Services:						
Personnel	38,316,713	-	-	38,316,713	16,728,376	(21,588,337)
Fringe Benefits	13,873,031	-	-	13,873,031	6,680,403	(7,192,628)
Services*	152,545,069	282,018	-	152,827,087	90,611,430	(62,215,657)
Supplies	2,714,500	102,615	-	2,817,115	965,107	(1,852,008)
Materials	50,000	-	-	50,000	3,086	(46,914)
Repairs and Maintenance	36,950	5,502	-	42,452	23,359	(19,093)
Minor Equipment	350,000	241,662	-	591,662	256,008	(335,654)
Expenditure Recovery	(88,260,112)	-	-	(88,260,112)	(41,883,476)	46,376,636
Contributed Services	106,063,626	-	-	106,063,626	50,311,379	(55,752,247)
	225,689,777	631,797	-	226,321,574	123,695,672	(102,625,902)

* Budget has been reduced to reflect Operating Transfers. See note 8.

Exhibit 11 (Page 12 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
John J. Kane Community Living Centers:						
Personnel	47,677,289	-	-	47,677,289	19,012,755	(28,664,534)
Fringe Benefits	18,511,177	-	-	18,511,177	8,307,028	(10,204,149)
Services	24,112,213	994	-	24,113,207	21,840,172	(2,273,035)
Supplies	13,635,200	336,116	-	13,971,316	6,689,276	(7,282,040)
Materials	619,500	15,936	-	635,436	281,800	(353,636)
Repairs and Maintenance	638,800	26,547	-	665,347	289,454	(375,893)
Minor Equipment	405,000	-	-	405,000	130,321	(274,679)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	(706,845)	1,793,155
	103,099,179	379,593	-	103,478,772	55,843,961	(47,634,811)
Juvenile Court:						
Personnel	5,030,554	-	-	5,030,554	1,740,047	(3,290,507)
Fringe Benefits	1,934,083	-	-	1,934,083	750,425	(1,183,658)
Services	32,371,500	1,098,354	(758,000)	32,711,854	18,685,782	(14,026,072)
Supplies	257,000	-	8,000	265,000	34,593	(230,407)
Materials	13,000	2,055	-	15,055	13,131	(1,924)
Repairs and Maintenance	31,000	-	-	31,000	1,136	(29,864)
Minor Equipment	117,000	657,892	750,000	1,524,892	658,331	(866,561)
Expenditure Recovery	(1,637,331)	-	-	(1,637,331)	(641,664)	995,667
Contributed Services	1,637,331	-	-	1,637,331	641,664	(995,667)
	39,754,137	1,758,301	-	41,512,438	21,883,445	(19,628,993)

Exhibit 11 (Page 13 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Children Initiatives:						
Personnel	777,777	-	-	777,777	324,673	(453,104)
Fringe Benefits	299,515	-	-	299,515	105,791	(193,724)
Services	148,761	-	-	148,761	784	(147,977)
Supplies	11,000	87	-	11,087	1,192	(9,895)
Expenditure Recovery	(85,000)	-	-	(85,000)	-	85,000
	1,152,053	87	-	1,152,140	432,440	(719,700)
Total Health and Welfare	392,327,791	2,865,677	-	395,193,468	211,398,224	(183,795,244)
Culture and Recreation:						
Parks:						
Personnel	12,534,555	-	-	12,534,555	6,079,775	(6,454,780)
Fringe Benefits	4,714,782	-	-	4,714,782	2,520,342	(2,194,440)
Services	5,312,850	35	(200,000)	5,112,885	2,374,681	(2,738,204)
Supplies	1,551,500	60,159	200,000	1,811,659	816,249	(995,410)
Materials	537,500	11,732	-	549,232	219,559	(329,673)
Repairs and Maintenance	226,000	3,023	-	229,023	90,580	(138,443)
Minor Equipment	6,000	-	-	6,000	2,676	(3,324)
	24,883,187	74,949	-	24,958,136	12,103,862	(12,854,274)
Cooperative Extension:						
Services	225,122	-	-	225,122	56,281	(168,841)
Memorial Hall:						
Other Operating	725,000	-	-	725,000	275,000	(450,000)
Total Culture and Recreation	25,833,309	74,949	-	25,908,258	12,435,143	(13,473,115)

Exhibit 11 (Page 14 of 14)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2024
(Unaudited)

	2024					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Education:						
Community College of Allegheny County (CCAC):						
Other operating	35,332,757	-	-	35,332,757	17,940,000	(17,392,757)
Allegheny County Library Association:						
Other operating	52,500	-	-	52,500	52,500	-
Local Government Academy:						
Other operating	150,000	-	-	150,000	150,000	-
Total Education	35,535,257	-	-	35,535,257	18,142,500	(17,392,757)
Economic Development:						
Councils of Government:						
Other operating	52,500	-	-	52,500	22,500	(30,000)
Allegheny League of Municipalities:						
Other operating	150,000	-	-	150,000	150,000	-
Total Economic Development	202,500	-	-	202,500	172,500	(30,000)
Debt Service:						
Principal Retirement	44,327,059	-	-	44,327,059	9,835,000	(34,492,059)
Interest charges	29,866,823	-	-	29,866,823	15,166,905	(14,699,918)
Cost of Issuance	196,750	-	-	196,750	50,738	(146,012)
Total Debt Service	74,390,632	-	-	74,390,632	25,052,643	(49,337,989)
Total Expenditures*	$ 1,018,154,757	4,085,164	-	1,022,239,921	532,968,874	(489,271,047)

* Budget has been reduced to properly report Operating Transfers as other financing sources (uses). See note 8.

See accompanying notes to financial statements and independent accountant's review report.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

1. Summary of Significant Accounting Policies

The accompanying financial statements are unaudited and include only the funds of the Primary County Government. In the opinion of management, they include all adjustments (consisting of normal accruals) necessary to present fairly the Primary County Government's financial position, results of operations and changes in financial position as of and for the six months ended June 30, 2024. The government-wide financial statements and the MD&A required by GASB 34 have not been included in this interim report.

The accounts of the County are organized as funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County maintains the following types of funds: governmental funds, proprietary funds, and fiduciary funds, including the Pension Trust Fund. The accounting records for the County's governmental funds are maintained on the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the services or goods are received and the liabilities are incurred, except for principal and interest on general long term debt, which are considered expenditures when due. The accounting records for the County's proprietary fund types, custodial funds and related pension fund are maintained on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable. Fund balances are restricted when constraints placed on the use of resources are either externally imposed by creditors or grantors, or through enabling legislation. However, no assignments for future period revenues or expenditures have been estimated.

For an in-depth analysis of these accompanying financial statements, it is suggested that they be read in conjunction with the accounting policies and the financial statements and notes thereto included in the County's Comprehensive Annual Financial Report for the year ended December 31, 2023.

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments, exclusive of repurchase agreements, with an original maturity of three months or less to be cash equivalents.

2. The Reporting Entity

During 2013, the County adopted the Statement of Governmental Accounting Standards (GASB) No. 61, "The Financial Reporting Entity: Omnibus, an Amendment of GASB Statements No. 14 and No. 34". This statement established the standards for defining and reporting on the financial reporting entity, and required the inclusion of component units in the County's general purpose financial statements.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

Due to the significance of their operational or financial relationships with the County, the following organizations are considered to be component units of the County:

Allegheny County Airport Authority (ACAA)	Pittsburgh Regional Transit (PRT)
Community College of Allegheny County (CCAC)	Redevelopment Authority of Allegheny County (RAAC)
Allegheny Health Choices, Inc. (AHCI)	Allegheny County Industrial Development Authority (ACIDA)
Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.	Allegheny County Parks Foundation

Because the primary purpose of this financial report is to assist the County's management and council in tracking the current year operations of the primary government, the financial data for these component units have not been included in the accompanying financial statements, and therefore, these financial statements are not intended to present the "reporting entity" as defined under GASB Statements 61, 34, and 14.

3. Real Estate Property Taxes - Interim Basis

The County's real property tax is levied by ordinance of the County Council on real property located in the County. In 2001, the County changed its predetermined ratio, which is the ratio of assessed value to market value uniformly applied in determining assessed value in any year. Beginning in 2001, the assessed value equaled 100% of market value. Prior to 2001, the assessed value of real property equaled 25% of market value. The Chief Executive submitted and County Council adopted a new method for establishing property values for tax purposes. The approved legislation elected 2002 as the base year beginning with 2006 property values. The current base year is 2012 with an effective date of January 1, 2012 beginning with the 2013 tax year. A County-wide reassessment was completed in 2013 and the 2024 certified assessed values were $84,328,012,166.

The tax rate to finance general governmental services, other than debt service requirements, for the year ending December 31, 2024 is $0.39841 per $100. The tax rate to finance debt service requirements for the year ending December 31, 2024 is $0.07459 per $100, for a total rate of $0.473

Real property taxes levied are recorded as receivables, net of amounts estimated to be uncollectible. At June 30, 2024, the allowances for uncollectible delinquent and liened property taxes aggregated $11,757,675 and $8,445,557 respectively.

Real property taxes for 2024 were levied on January 1, 2024, with a final due date of May 31, 2024. A 2% discount was granted on remittances prior to May 1, 2024. In July 2024, tax liens were filed for taxes due April 30, 2023.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

Property tax revenues are recognized to the extent billed and assessable for current or preceding calendar tax years and considered collectible within 60 days after the current year end. It should be noted that tax refunds were budgeted at $4,800,000.

4. County Sales Tax

On March 31, 1994, the County adopted an ordinance to impose a 1% sales, use and hotel occupancy excise tax effective July 1, 1994, under Act 77 of 1993. Act 77 of 1993 amended the Second Class County Code to allow the County to create a new regional unit of local government, the Regional Asset District, to be responsible for financing and supporting regional community assets. One half of the annual revenue estimated to be collected was to be dedicated to funding regional assets; one quarter was to be used for County tax reform (including elimination of the County's personal property tax, effective January 1, 1995); the remaining one quarter was to be directed to municipal governments within Allegheny County for tax reform. For fiscal year 2024, $62,500,000 in revenue was budgeted for the sales tax; $25,071,115 was budgeted as contractual revenue from the Regional Asset District for the operation of the County's parks system.

5. Alcoholic Beverage and Rental Vehicle Taxes

On December 4, 2007, the County adopted two ordinances; the first imposed a 10% tax on all retail sales of alcoholic beverages in Allegheny County. The second imposed a $2.00 per day tax on any vehicle rented in Allegheny County. Both of these ordinances were enacted through enabling legislation created by Act 44 of 2007. Act 44 permits a county of the second class to impose these taxes to obtain financial support for transit systems; both were effective on January 1, 2008. In fiscal year 2009 the County reduced the tax on all retail sales of alcoholic beverages to 7%. For fiscal year 2024, $49,083,984 in drink tax and $7,151,500 in vehicle rental tax revenues (including penalty and interest) were budgeted for 2024 Transit funding.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

6. Contingencies

The County is subject to certain regulatory requirements and is party to various litigation and claims as of June 30, 2024, the more significant of which are described below. No amounts have been accrued for these cases unless otherwise stated.

A. The County receives significant financial assistance from federal and Commonwealth of Pennsylvania governmental agencies in the form of grants and other entitlements. The disbursement of resources received under such programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Any disallowed costs resulting from such audits could become a liability of the County's General Fund or other applicable funds. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. County management expects such amounts, if any, to be immaterial.

B. The County is a defendant or has received notice of six claims for death/personal injury and/or property damage from improper maintenance or incidents on County roadways or properties. Five of the claims are in the discovery phase, and for the other case, Allegheny County has filed a motion to dismiss. It is premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome in any of these cases.

C. In the ordinary course of the County's operations there have been various legal proceedings, e.g. wrongful terminations; discrimination or retaliation in hiring and employment; violation of ADA, ADEA, FMLA, or whistle-blower statutes; civil or constitutional rights violations; contract disputes, etc. brought against the County. Management is of the opinion that these matters will not have a materially adverse effect on the County's financial position. There are currently six cases awaiting judicial determination.

D. The County is a defendant in nineteen separate actions filed by former, current and guardian of inmates regarding unwanted sexual contact, injuries, assault by other inmates, false arrest, medical treatment and/or constitutional or civil rights violations. Four cases are in discovery, one case discovery has come to a close, eight cases are filing a motion to dismiss, two cases are in the pleading stage, one case Allegheny County has filed an answer, one case a summary judgement was granted in Allegheny County's Favor, and two cases are in federal court. It is premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome in any of these cases.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

E. Three real property tax assessment appeals are pending before the Court of Common Pleas. In the aggregate these appeals represent amounts that may be considered material, but separately the amounts under consideration are generally minimal. Decreases in assessed values resulting from court proceedings are partially offset by assessment increases. Tax assessment appeals remain pending. It remains premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome.

F. The County is a defendant in twenty cases due to COVID-19 emergency orders and policies claiming civil rights violations. Two cases are in federal court and the union has lost the application for injunction. Thirteen cases are in the pleading stage, four cases are in discovery, and one case the County has filed a motion to dismiss. It remains premature at this time to state with a reasonable degree of certainty the likelihood of a favorable or unfavorable outcome. The County intends to vigorously defend this action.

G. The County is a defendant in one case for asbestos exposure on the airport premise. Allegheny County is sued as a premises-bases asbestos defendant. The one case was filed by the administrator of a decedent’s estate. The County intends to vigorously defend this action and has tendered defense to the Allegheny County Airport Authority. It is premature at this time to state with any degree of certainty the likelihood of favorable or unfavorable outcome in this case.

H. The County is a defendant in one federal lawsuit alleging Due Process violation against Allegheny County and a DHS employee who processes 302 commitment application. Plaintiff's wife instituted 302 proceedings against Plaintiff which were rejected at the hospital. Plaintiff's wife denied Plaintiff access to the property. Plaintiff alleges that the County has a duty to protect Plaintiff's assets while MHOA proceedings were pending. This case is in the pleading stage. Allegheny County is contemplating a motion to dismiss It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

I. The County is a defendant in one case where damages occurred during Allegheny County police and other law enforcement agencies search and apprehension of a criminal suspect. This case is a writ only. This case is now in federal court. The County has filed a partial motion to dismiss. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

7. Legal Compliance

All departments were under budget. Non-departmental expenditures are currently over budget due to health care costs, but reimbursement will be made by the various Departments by year end and there were no other legal compliance concerns as of June 30, 2024.

8. Interfund Receivables, Payables and Transfers

At June 30, 2024, interfund receivable, payable and transfer balances were comprised of the following amounts on an individual fund basis:

Fund	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General	$29,731,397	40,691,868	-	15,530,705
Special Revenue:				
Liquid Fuel Tax	-	4,075,323	-	-
Infrastructure Support	-	4,000,000	-	-
County Grants	12,074,946	24,046,393	9,931,687	2,220,471
Human Services Grants	31,682,696	10,126,316	7,819,489	-
Transportation			-	8,419,657
Debt Service	686,188	26,486	-	-
Capital Projects	50,437	1,113,288	8,419,657	-
Risk Management	21,730	1,572	-	-
Custodial Funds	10,769,527	935,675	-	-
Totals	$85,016,921	85,016,921	26,170,833	26,170,833

The General Fund Transfers Out represent transfers to cover $8.2 million in deficits within the Child Support Enforcement, Probation, and 911 Special Revenue Programs. Also, $7.3 million in County cash match was provided to the Human Services Fund while $0.2 million was transferred to the Court Ordered Drug Program as part of an interdepartmental agreement.

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

The County Grants Fund Transfers In represent funding to cover deficits and as part of the agreement mentioned above. The Transfer Out represent $2.2 million in intrafund cash match to fund a deficit relative to the Electronic Monitoring, Alcohol DUI, and Air Pollution programs. $0.4 million was also transferred to the Human Services Fund from Americorps and Drug Courts. The Transportation Fund Transfer Out represent $8.4 million as part of the 2024 capital project obligation from Pittsburgh Regional Transit (PRT).

The General Fund's Due From Other Funds balance is for payments made by the General Fund's pooled cash account on behalf of other funds, temporary loans, and internal services provided. The Due To Other Funds consist of various transfers, County match, Jail Medical reimbursements, and tax refunds.

The Liquid Fuel Fund's Due To Other Funds balance consists of temporary loans to cover expenditures.

The Infrastructure Fund's Due To Other Funds balance also consists of temporary loans to cover expenditures.

The Human Services Grants' Fund Due To/From Other Funds balance is made up of County match and revenue owed to the County Grants Fund and General Fund.

The County Grants' Fund Due To Other Funds balance is primarily made up of interdepartmental revenue owed to DHS and a temporary loan. The amount Due From Other Funds consists of County match and revenue owed from the Human Services Fund.

The Debt Service Due To/From Other Funds are primarily tax refund related.

The Risk Management's Fund Due From Other Funds balance consists of amounts needed to cover excess medical claims. The amount Due To Other Funds is the return of excess revenue collected over dental claims.

The Capital Projects Due To/From Other Funds balance is the result of salary reimbursements for in-house capital improvements and ARP project transfers.

Budgeted transfers are adjusted to properly report County match and funding as Other financing sources (uses).

Final budget	$1,022,239,921
Budget transfers	28,036,308
	$1,050,276,229

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2024
(Unaudited)

9. Subsequent Events

On September 5, 2024 the County issued General Obligation Bonds, Series C-80 in the amount of $148,400,000. The proceeds from the sale of the C-80 Bonds will be used for the purposes of (i) providing funds for various capital projects approved in the Allegheny County Capital Budget for 2024 and 2025, (ii) paying capitalized interest with respect to projects to the extent the County deems appropriate, and (iii) paying the costs of issuing the C-80 Bonds.

On September 5, 2024, the County issued General Obligation Refunding Bonds, Series C-81 in the amount of $65,590,000. The proceeds from the sale of the C-81 Bonds will be used for the purposes of (i) the refunding of a certain outstanding general obligation indebtedness of the County, and (ii) paying the costs of issuing the C-81 Bonds.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit A-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

		2024	2023
Assets			
Cash and short-term investments	$	151,439,098	187,561,128
Delinquent property taxes receivable, net of $9,903,537 allowance for uncollectible property taxes in 2024 and $10,192,453 in 2023		8,429,556	6,565,938
Liened property taxes receivable, net of $5,149,201 allowance for uncollectible property taxes in 2024 and $5,061,324 in 2023		38,958,079	31,427,862
Sales tax receivable		10,911,766	10,512,222
Accrued tax penalty and interest receivable		383,696	487,326
Due from other funds:			
Liquid Fuel Tax Fund		4,075,323	4,200,000
Infrastructure Support Fund		4,000,000	4,217,936
Risk Management Fund		1,572	64,706
County Capital Projects Fund		91,566	852,761
Human Service Grants Fund		8,163,311	45,438,785
County Grants Fund		12,463,950	3,622,903
Custodial Fund		935,675	195,618
		29,731,397	58,592,709
Due from other governments:			
Federal		32,135,215	34,959,342
State		31,088,093	28,853,980
		63,223,308	63,813,322
Due from component units		3,269,648	1,336,223
Accounts receivable - other		26,234,555	15,590,731
Accrued interest receivable		1,928,155	1,934,978
Total assets	$	334,509,258	377,822,439

Exhibit A-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

	2024	2023
Liabilities:		
Vouchers payable	$ 13,232,412	6,917,564
Accrued payroll	12,376,171	11,884,295
Payroll withholdings	3,919,172	5,169,717
Due to other funds:		
Debt Service Fund	686,188	629,620
Risk Management Fund	21,730	27,402
County Capital Projects Fund	50,437	908,472
Human Service Grants Fund	30,828,258	44,811,389
County Grants Fund	9,063,733	6,114,240
Custodial Fund	41,522	31,781
	40,691,868	52,522,904
Due to other governments:		
Other	15,582	15,690
	15,582	15,690
Accrued liabilities	33,851,995	29,737,888
Unearned revenue	1,361,747	4,822,023
Accrued pension costs	2,806,362	2,582,186
Accrued workers' compensation	591,885	453,066
Accrued unemployment compensation	110,995	20,735
Total liabilities	108,958,189	114,126,068
Deferred Inflows of Resources		
Unavailable revenue - property taxes	42,791,227	35,900,339
Fund balance:		
Assigned to:		
Purchases on order	6,213,015	6,771,135
Future Healthcare costs	33,000,000	33,000,000
Claims and settlements	4,000,000	5,000,000
Tax appeals	4,000,000	4,000,000
Unassigned:	135,546,827	179,024,897
Total fund balance	182,759,842	227,796,032
Total liabilities and fund balance	$ 334,509,258	377,822,439

See independent accountant's review report.

Exhibit A-2 (Page 1 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Revenues:				
Property taxes:				
Current	$ 312,495,824	313,422,717	926,893	310,664,562
Delinquent	17,405,728	5,692,258	(11,713,470)	7,310,965
Liened	4,970,511	1,644,095	(3,326,416)	1,680,661
Interest and penalty	3,990,294	1,311,505	(2,678,789)	1,528,788
Payment in lieu of taxes	775,000	163,987	(611,013)	303,818
Tax refunds	(4,000,000)	(6,840,111)	(2,840,111)	(1,449,772)
	335,637,357	315,394,451	(20,242,906)	320,039,022
Sales and use tax	62,500,000	31,029,672	(31,470,328)	33,793,797
Hotel tax	6,400,000	669,201	(5,730,799)	625,163
Gaming local share assessment	5,305,000	2,681,160	(2,623,840)	2,736,109
	409,842,357	349,774,484	(60,067,873)	357,194,091
Licenses and permits:				
Firearm licenses	500,750	223,945	(276,805)	265,783
Hunting, fishing and dog licenses	180,000	76,101	(103,899)	54,134
Road opening permits	200,000	110,730	(89,270)	123,972
Pole and wire privileges	30,000	-	(30,000)	-
Health licenses and permits - food	2,047,920	1,026,504	(1,021,416)	1,006,001
Health licenses and permits - housing	300,510	166,623	(133,887)	183,253
Flammable liquid permits	191,300	133,075	(58,225)	135,175
Small games of chance permits	105,000	63,150	(41,850)	47,850
Bingo permits	25,000	9,885	(15,115)	5,110
Other licenses and permits	22,335	8,371	(13,964)	7,790
	3,602,815	1,818,384	(1,784,431)	1,829,068

Exhibit A-2 (Page 2 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Federal revenues:				
Maintenance of prisoners	1,955,000	10,795	(1,944,205)	411,400
Skilled and intermediate nursing care	1,685,000	-	(1,685,000)	-
Medicare	4,480,000	1,572,165	(2,907,835)	1,487,384
Social Services	1,181,711	590,856	(590,855)	590,854
Foster Care	230,000	35,476	(194,524)	-
Adoption Services	874,095	539,548	(334,547)	437,046
Child Placement	21,000,000	9,235,894	(11,764,106)	14,992,943
Adoption Assistance	11,425,704	5,929,145	(5,496,559)	7,314,226
Guardianship Assistance	3,500,000	1,768,953	(1,731,047)	1,824,846
Temporary assistance to needy families	7,400,000	3,690,612	(3,709,388)	2,660,404
Medicaid	120,000	134,911	14,911	234,032
Juvenile Court rent reimbursement	965,000	459,040	(505,960)	430,539
Miscellaneous	125,000	1,117,200	992,200	27,661
	54,941,510	25,084,595	(29,856,915)	30,411,335
State revenues:				
Court operations	1,960,000	975,469	(984,531)	977,386
Juvenile probation	2,165,000	1,082,284	(1,082,716)	1,082,283
Public utility tax	380,000	190,000	(190,000)	190,000
Health department	7,025,001	3,589,106	(3,435,895)	2,473,498
Jurors fees reimbursement	70,000	15,220	(54,780)	22,068
Skilled and intermediate nursing care	1,606,000	2,351,321	745,321	1,177,048
Medical assistance paid prescriptions	50,000	-	(50,000)	-

Exhibit A-2 (Page 3 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Act 148 - Children, Youth and Family Services	171,177,370	78,958,095	(92,219,275)	73,109,591
Interpreter cost reimbursement	50,000	134,109	84,109	81,522
Police training academy	140,000	35,547	(104,453)	17,397
Medical examiner subsidy	3,000,000	-	(3,000,000)	3,000,000
Miscellaneous state reimbursement	121,000	-	(121,000)	134,977
	187,744,371	87,331,151	(100,413,220)	82,265,770
Local governmental units revenues:				
Regional Asset District contractual revenue	25,071,115	11,501,070	(13,570,045)	10,953,402
	25,071,115	11,501,070	(13,570,045)	10,953,402
Charges for services and facilities:				
General government	35,644,432	14,401,561	(21,242,871)	14,442,194
Public safety	12,462,000	6,211,763	(6,250,237)	6,022,496
Health	4,737,974	2,290,215	(2,447,759)	2,340,096
Recreation	4,342,300	2,677,423	(1,664,877)	2,468,415
Election	5,000	2,854	(2,146)	372,125
Use of property and equipment	2,507,770	1,043,555	(1,464,215)	873,215
Patient income	7,200,000	3,982,890	(3,217,110)	3,709,009
Collection from parents and guardians	1,050,000	483,063	(566,937)	291,092
Administrative fees	7,875,045	1,863,590	(6,011,455)	913,493
Private Pay	3,900,000	3,032,863	(867,137)	2,034,191
Commercial Insurance	61,019,933	28,348,262	(32,671,671)	26,505,707
Managed Care IGT	14,250,000	8,430,370	(5,819,630)	2,029,210
Miscellaneous	110,000	56,765	(53,235)	59,210
	155,104,454	72,825,174	(82,279,280)	62,060,453

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COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Fines and forfeitures:				
District courts	4,051,500	1,762,899	(2,288,601)	1,460,907
Miscellaneous	54,000	25,373	(28,627)	43,067
	4,105,500	1,788,272	(2,317,228)	1,503,974
Interest earnings	13,028,746	10,785,062	(2,243,684)	9,145,347
Miscellaneous revenues:				
Other receipts	7,395,850	1,894,047	(5,501,803)	3,112,950
	7,395,850	1,894,047	(5,501,803)	3,112,950
Total revenues	860,836,718	562,802,239	(298,034,479)	558,476,390
Expenditures:				
Current:				
General government	268,185,537	136,857,107	(131,328,430)	130,482,681
Public safety	151,343,780	76,207,709	(75,136,071)	69,028,416
Public works	22,984,662	10,487,717	(12,496,945)	8,687,981
Health and welfare	395,193,468	211,398,224	(183,795,244)	182,572,160
Culture and recreation	25,908,258	12,435,143	(13,473,115)	11,883,690
Education	35,535,257	18,142,500	(17,392,757)	18,132,500
Economic development	202,500	172,500	(30,000)	165,000
	899,353,462	465,700,900	(433,652,562)	420,952,428
Debt service:				
Cost of Issuance	196,750	50,738	(146,012)	61,829
	196,750	50,738	(146,012)	61,829
Total expenditures	899,550,212	465,751,638	(433,798,574)	421,014,257

Exhibit A-2 (Page 5 of 5)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Excess of revenue (deficiency) over expenditures	(38,713,494)	97,050,601	135,764,095	137,462,133
Other financing sources (uses):				
Operating transfers in	29,664,638	-	(29,664,638)	-
Operating transfers out	(28,036,308)	(15,530,705)	12,505,603	(10,609,222)
Total other financing sources (uses)	1,628,330	(15,530,705)	(17,159,035)	(10,609,222)
Net change in fund balance	(37,085,164)	81,519,896	118,605,060	126,852,911
Fund balance at beginning of year	101,239,946	101,239,946	-	100,903,121
Fund balance at end of period	$ 64,154,782	182,759,842	118,605,060	227,796,032

See independent accountant's review report.

Exhibit B-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

	2024	2023
Assets		
Restricted cash and short-term investments	$ 45,520,522	53,810,388
Delinquent property taxes receivable, net of $1,854,138 allowance for uncollectible property taxes in 2024 and $1,931,345 in 2023	1,578,180	1,244,165
Liened property taxes receivable, net of $3,296,356 allowance for uncollectible property taxes in 2024 and $3,286,037 in 2023	9,266,618	7,842,402
Due from other funds:		
General Fund	686,188	629,620
Due from other governments:		
Federal	178,362	168,195
State	37,500	37,500
Accrued tax penalty and interest receivable	71,834	92,342
Accrued interest receivable	145,797	52,225
Total assets	$ 57,485,001	63,876,837

Exhibit B-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

	2024	2023
Liabilities		
Vouchers payable	40,739	77,834
Due to other funds:		
County Grants Fund	26,486	26,593
	26,486	26,593
Total liabilities	67,225	104,427
Deferred Inflows of Resources		
Unavailable revenue - property taxes	10,312,022	8,527,753
Fund balance		
Restricted for:		
Debt service payments for energy bonds	7,176,765	6,624,706
Assigned to:		
Debt service expenditures	39,928,989	48,619,951
Total fund balance	47,105,754	55,244,657
Total liabilities and fund balance	$ 57,485,001	63,876,837

See independent accountant's review report.

Exhibit B-2 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

		2024			
		Final Budget	Actual	Variance	2023 Actual
Revenues:					
Property taxes:					
Current	$	58,350,000	58,662,661	312,661	58,893,052
Delinquent		2,340,000	1,065,700	(1,274,300)	1,385,344
Liened		865,000	307,805	(557,195)	318,465
Interest and penalty		629,000	245,552	(383,448)	289,688
Payment in lieu of taxes		(3,842,000)	-	3,842,000	-
Tax refunds		(800,000)	(1,279,352)	(479,352)	(273,128)
		57,542,000	59,002,366	1,460,366	60,613,421
Federal revenues		335,000	178,362	(156,638)	168,195
State revenues		75,000	37,500	(37,500)	37,500
Interest earnings		741,882	917,233	175,351	650,977
Total revenues		58,693,882	60,135,461	1,441,579	61,470,093

Exhibit B-2 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Expenditures:				
Debt service:				
Principal retirement	44,327,059	9,835,000	(34,492,059)	8,100,000
Interest charges	29,866,823	15,166,905	(14,699,918)	15,631,277
Total expenditures	74,193,882	25,001,905	(49,191,977)	23,731,277
Excess (deficiency) of revenues over expenditures	(15,500,000)	35,133,556	50,633,556	37,738,816
Other financing sources:				
Operating transfer in	15,500,000	-	(15,500,000)	-
Total other financing sources	15,500,000	-	(15,500,000)	-
Net change in fund balance	-	35,133,556	35,133,556	37,738,816
Fund balance at beginning of year	11,972,198	11,972,198	-	17,505,841
Fund balance at end of period	$ 11,972,198	47,105,754	35,133,556	55,244,657

See independent accountant's review report.

Exhibit C-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Liquid Fuel Tax Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

Assets	2024	2023
Restricted cash and short-term investments	$ 1,629,242	2,023,078
Due from other governments:		
State	1,788,345	-
Accrued interest receivable	7,356	8,622
Total assets	$ 3,424,943	2,031,700
Liabilities and Fund Balances		
Liabilities:		
Due To Other Funds:		
General Fund	$ 4,075,323	4,200,000
	4,075,323	4,200,000
Accrued liabilities	660	-
Total liabilities	4,075,983	4,200,000
Fund balance:		
Unassigned:	(651,040)	(2,168,300)
Total fund balance	(651,040)	(2,168,300)
Total liabilities and fund balance	$ 3,424,943	2,031,700

See independent accountant's review report.

Exhibit C-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Liquid Fuel Tax Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023
Revenues:				
State revenues:				
State gasoline tax	$ 3,885,000	1,788,345	(2,096,655)	1,719,065
Interest earnings	15,000	73,051	58,051	44,278
Total revenues	3,900,000	1,861,396	(2,038,604)	1,763,343
Expenditures:				
Public works:				
Road maintenance:				
Personnel	3,900,000	2,526,854	(1,373,146)	4,079,146
Deficiency of revenues over expenditures	-	(665,458)	(665,458)	(2,315,803)
Fund balance at beginning of year	14,418	14,418	-	147,503
Fund balance at end of period	$ 14,418	(651,040)	(665,458)	(2,168,300)

See independent accountant's review report.

Exhibit D-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Transportation Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

Assets	2024	2023
Cash and short-term investments	$ 15,014,210	14,331,395
Other accounts receivable	2,710,094	5,437,777
Total assets	$ 17,724,304	19,769,172
Liabilities and Fund Balances		
Liabilities:		
Vouchers payable	$ -	-
Total liabilities	-	-
Fund balance:		
Restricted for:		
Transit system	17,724,304	19,769,172
Total fund balance	17,724,304	19,769,172
Total liabilities and fund balance	$ 17,724,304	19,769,172

See independent accountant's review report.

Exhibit D-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023 Actual
Revenues:				
Alcoholic beverage tax	$ 48,939,984	19,754,709	(29,185,275)	24,149,795
Rental vehicle tax	7,150,000	3,542,568	(3,607,432)	3,219,469
Alcoholic beverage penalty & interest	144,000	102,663	(41,337)	95,844
Rental vehicle penalty & interest	1,500	460	(1,040)	195
Total revenues	56,235,484	23,400,400	(32,835,084)	27,465,303
Expenditures:				
Transportation	39,315,827	39,352,576	36,749	37,785,067
Excess (deficiency) of revenues over expenditures	16,919,657	(15,952,176)	(32,871,833)	(10,319,764)
Other financing uses:				
Transfers out	(23,919,657)	(8,419,657)	15,500,000	-
Total other financing uses	(23,919,657)	(8,419,657)	15,500,000	-
Net change in fund balance	(7,000,000)	(24,371,833)	(17,371,833)	(10,319,764)
Fund balance at beginning of year	42,096,137	42,096,137	-	30,088,936
Fund balance at end of period	$ 35,096,137	17,724,304	(17,371,833)	19,769,172

See independent accountant's review report.

Exhibit E-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Infrastructure Support Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

Assets	2024	2023
Restricted cash and short-term investments	$ 6,545,493	4,891,929
Accrued interest receivable	18,520	16,512
Total assets	$ 6,564,013	4,908,441
Liabilities and Fund Balances		
Liabilities:		
Due To Other Funds:		
General Fund	$ 4,000,000	4,217,936
	4,000,000	4,217,936
Accrued liabilities	279,793	307,751
Total liabilities	4,279,793	4,525,687
Fund balance:		
Restricted for:		
Road maintenance expenditures	1,086,954	382,754
Assigned to:		
Purchases on order	1,197,266	-
Total fund balance	2,284,220	382,754
Total liabilities and fund balance	$ 6,564,013	4,908,441

See independent accountant's review report.

Exhibit E-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Infrastructure Support Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts For Six Months Ended June 30, 2023
(Unaudited)

	2024			
	Final Budget	Actual	Variance	2023
Revenues:				
State revenues:				
State Registration Fee	$ 5,240,000	2,198,350	(3,041,650)	2,180,175
Interest earnings	40,000	80,145	40,145	74,362
Total revenues	5,280,000	2,278,495	(3,001,505)	2,254,537
Expenditures:				
Public works:				
Road Maintenance	5,280,000	335,901	(4,944,099)	1,875,874
Total expenditures	5,280,000	335,901	(4,944,099)	1,875,874
Excess (deficiency) of revenues over expenditures	-	1,942,594	1,942,594	378,663
Net change in fund balance	-	1,942,594	1,942,594	378,663
Fund balance at beginning of year	341,626	341,626	-	4,091
Fund balance at end of period	$ 341,626	2,284,220	1,942,594	382,754

See independent accountant's review report.

Exhibit F-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

	2024	2023
Assets		
Cash and short-term investments	$ 23,156,051	25,935,336
Investments of pension trust fund at fair value:		
Equity:		
U.S. common and preferred stock	135,873,650	137,243,794
American Depositary Receipts (ADRs)	210,519	214,574
S&P 500 Index Fund	82,532,367	78,189,973
U.S. equity mutual fund	88,594,083	90,754,998
Non-U.S. stock and equity mutual fund	152,726,081	126,926,972
Bonds and notes:		
Certificates of deposit	1,489,798	2,169,008
U.S. government and related agency debt	28,505,283	37,881,566
Fannie Mae and Freddie Mac debt	22,053,988	17,167,674
Fixed income mutual funds	16,628,216	12,207,714
U.S. corporate debt instruments	39,106,249	30,035,412
Non-U.S. government and corporate debt	11,722,823	11,160,868
Other investments:		
Hedge funds	27,670,164	26,405,024
Real estate	147,011,276	184,134,743
Venture capital / private equity	168,378,466	158,101,245
Amount due from brokers	553,838	669,983
Accrued interest and dividends receivable	1,776,429	1,587,292
Accrued employer contributions	1,702,570	1,560,296
Accrued employee contributions	1,700,468	1,559,668
Other assets	9,970	23,154
Total assets	$ 951,402,289	943,929,294

Exhibit F-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

	2024	2023
Liabilities:		
Accrued Payroll	$ 12,022	10,101
Vouchers payable	228,662	720,318
Payroll withholdings	5,271	3,587
Accrued liabilities	1,435,346	1,544,518
Amount due to brokers	465,755	2,660,676
Total liabilities	2,147,056	4,939,200
Net position:		
Restricted for Pensions	$ 949,255,233	938,990,094

See independent accountant's review report.

Exhibit F-2 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

		2024	2023
Additions:			
Contributions:			
Employee	$	23,948,043	22,535,304
Employer		23,866,432	22,416,877
Total contributions		47,814,475	44,952,181
Investment income:			
Net appreciation (depreciation) in fair value of investments		25,596,976	24,939,364
Interest		2,486,982	2,087,610
Dividends		5,054,949	6,222,808
Stock loan income		8,527	21,487
Partnership income (loss)		116,314	(141,000)
		33,263,748	33,130,269
Less: Investment management fees		1,740,987	1,830,426
Total investment gain (loss) - net		31,522,761	31,299,843
Miscellaneous income		-	748
Total additions - net		79,337,236	76,252,772

Exhibit F-2 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

		2024	2023
Deductions:			
Benefit payments		71,412,625	68,756,171
Refunds of employee contributions		4,039,730	3,968,730
Salaries, wages and related expenses		194,552	170,001
Administrative and miscellaneous expenses		971,390	636,685
Total deductions		76,618,297	73,531,587
Change in net position		2,718,939	2,721,185
Net position - beginning of year		946,536,294	936,268,909
Net position - end of period	$	949,255,233	938,990,094

See independent accountant's review report.

Exhibit G-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited)

		2024	2023
Assets			
Cash and short-term investments	$	63,499,675	156,841,649
Due from other funds:			
General Fund		50,437	908,472
		50,437	908,472
Due from other governments:			
Federal		2,778,654	2,811,688
State		468,309	554,177
		3,246,963	3,365,865
Accounts receivable-other		-	350,000
Accrued interest receivable		198,425	156,541
Total assets	$	66,995,500	161,622,527

Exhibit G-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2024
With Comparative Totals for June 30, 2023
(Unaudited

		2024	2023
Liabilities and Fund Balances			
Liabilities:			
Vouchers payable	$	2,221,618	3,292,203
Due to other funds:			
General Fund		91,566	852,761
County Grants Funds		1,021,722	-
		1,113,288	852,761
Accrued liabilities		14,966,859	12,223,225
Total liabilities		18,301,765	16,368,189
Fund balances:			
Restricted for:			
Bridges		2,479,100	2,723,561
Roads		133,227	6,804,848
Transit system		617,228	17,569
Parks' system		-	350,000
Feasibility studies		276,547	-
Various projects		45,187,633	135,358,360
Total fund balances		48,693,735	145,254,338
Total liabilities and fund balances	$	66,995,500	161,622,527

See independent accountant's review report.

Exhibit G-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Fund
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

		2024	2023
Revenues:			
Federal revenues	$	3,510,527	49,628,476
State revenues		4,467,632	6,230,703
Local governmental units revenues		461,710	350,000
Interest income		2,461,467	1,468,201
Miscellaneous		674,211	286,224
Total revenues		11,575,547	57,963,604
Expenditures:			
Bridges		13,375,615	19,059,234
Roads		10,786,719	12,166,749
Transportation		7,819,998	-
Parks		7,519,277	7,362,252
Buildings		7,013,110	6,382,977
Equipment		13,917,060	15,615,536
Feasibility studies		2,253	629,292
Other		500,000	800,000
Total expenditures		60,934,032	62,016,040
Excess (deficiency) of revenues over expenditures		(49,358,485)	(4,052,436)
Other financing sources:			
Transfers in		8,419,657	-
Total other financing sources		8,419,657	-
Net change in fund balance		(40,938,828)	(4,052,436)
Fund balance at beginning of year		89,632,563	149,306,774
Fund balance at end of period	$	48,693,735	145,254,338

See independent accountant's review report.

Exhibit H

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Capital Assets By Function and Activity
June 30, 2024
(Unaudited)

Function and Activity	Total	Land	Land	Land Improvements	Buildings	Infrastructure	Furniture, Fixtures and Equipment
General government:							
Controller	$ 417,971	-	-	-	-	-	417,971
Medical Examiner	6,207,037	-	-	-	71,131	-	6,135,906
District Attorney	6,674,388	499,799	-	-	5,451,644	-	722,945
Sheriff	1,191,557	-	-	-	-	-	1,191,557
Treasurer	51,058	-	-	-	-	-	51,058
Chief Executive/County Manager	13,955	-	-	-	-	-	13,955
County Council	12,415	-	-	-	-	-	12,415
Court of Common Pleas	64,130,444	-	-	-	57,713,003	-	6,417,441
Administrative Services:							
Property Assessment	55,852	-	-	-	-	-	55,852
Elections	20,678,624	1,477,740	-	-	2,183,814	-	17,017,070
Property and Supplies	794,784	114,966	-	-	-	-	679,818
Human Resources	1,806,711	1,806,711	-	-	-	-	-
Law	10,809	-	-	-	-	-	10,809
Public Defender	35,280	-	-	-	-	-	35,280
Court Records	1,312,793	-	-	-	-	-	1,312,793
Real Estate	3,562,841	3,556,818	-	-	-	-	6,023
Information Technology	5,010,191	910,269	-	-	-	-	4,099,922
Facilities Management	612,649	164,238	-	-	-	-	448,411
General government land and buildings	120,380,210	-	1,797,263	-	118,582,947	-	-
Total general government	232,959,569	8,530,541	1,797,263	-	184,002,539	-	38,629,226
Culture and recreation	129,120,675	-	7,156,606	3,950,760	57,104,257	48,480,458	12,428,594
Economic development	5,871,201	-	-	-	5,837,235	-	33,966
Health and welfare	218,727,454	2,709,777	3,662,324	-	199,996,874	-	12,358,479
Public safety	238,317,686	386,697	4,077,783	351,399	201,159,258	-	32,342,549
Public works	876,117,051	57,483	14,923,485	4,353,632	37,866,950	775,791,014	43,124,487
Total governmental funds capital assets	$ 1,701,113,636	11,684,498	31,617,461	8,655,791	685,967,113	824,271,472	138,917,301

See independent accountant's review report.

Exhibit I

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Long-Term Debt and Liabilities
June 30, 2024
With Comparative Actual Amounts for June 30, 2023
(Unaudited)

Long-Term Debt and Liabilities		2024	2023
General County	$	2,238,480	2,914,549
Bridges		7,861,558	13,506,656
Roads		4,248,804	6,262,192
Airport		4,299,427	5,576,645
Parks		682,423	887,491
Transportation		1,630,287	3,337,767
Public buildings		3,801,297	4,955,811
Hospital buildings and equipment		6,571,285	8,519,409
Capital projects		792,497,060	822,078,924
Communications		54,379	70,556
Total long-term general obligation bonds		823,885,000	868,110,000
Accrued sick benefits		9,968,529	10,027,081
Accrued workers' compensation		3,875,626	3,725,274
Leases		149,702,404	148,867,843
Subscription based information technology arrangements		7,002,126	-
Total long-term debt and liabilities	$	994,433,685	1,030,730,198

See independent accountant's review report.

SUMMARY OF EXPENDITURES

EXPENDITURES

The expenditures section includes a summary of budget appropriations and expenditures listed by departments.

Each department's total appropriation is derived from one or more operating funds. These funds include:

County General Fund, Human Service General Fund and Kane Regional Centers General Fund, (known collectively as General Fund), Liquid Fuel Fund, County Debt Service Fund, Infrastructure Support, and Transportation Fund (Other Funds).

The expenditure reports include the following columns:

ADOPTED BUDGET: The appropriation amount approved for fiscal year 2024 by the County Council in December, 2023.

TRANSFERS: Appropriations that have been moved from one expenditure account to another.

RE-APPROPRIATION: Fiscal year 2023 funds that have been re-appropriated to fulfill financial commitments made in 2023 for goods and services that will be received in 2024.

FINAL 2024 BUDGET: The total funds available for fiscal year 2024 expenditures, including the 2024 adopted budget, transfers and re-appropriations from 2023 encumbrances.

EXPENDITURES (ACTUAL) AND ENCUMBRANCES YEAR-TO-DATE: Funds expended January 1, 2024 through June 30, 2024 plus any funds reserved for a future expense which has already been contracted for or obligated. Figures also include the accruals for the period in order to fairly present expenditure data in a manner consistent with a modified accrual basis of accounting.

AVAILABLE BALANCE: Equals the total appropriation figure minus the current year-to-date expenditures and encumbrances.

PERCENTAGE AVAILABLE: The proportion of the total appropriation remaining through December 31, 2024.

NOTE: The expenditure figures have been adjusted by interim post-closing entries. Columns may not total due to rounding in the expenditure section of this report.

Exhibit J

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances - Budget and Actual
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

Expenditure Function		Final 2024 Budget	YTD Actuals and Encumbrances 06/30/24	Available Balance	Percentage Available 2024 Budget (Target=50%)	YTD Actuals and Encumbrances 06/30/23
General Government	$	268,185,537	138,348,323	129,837,214	48.41 %	131,861,866
Public Safety		151,343,780	77,446,612	73,897,168	48.83 %	70,159,292
Public Works		32,164,662	14,624,697	17,539,965	54.53 %	15,728,413
Transportation		39,315,827	39,352,576	(36,749)	(0.1)%	37,785,067
Health and Welfare		395,193,468	214,429,571	180,763,897	45.74 %	185,458,114
Culture and Recreation		25,908,258	12,809,733	13,098,525	50.56 %	12,173,398
Education		35,535,257	18,142,500	17,392,757	48.95 %	18,132,500
Debt Service		74,390,632	25,052,643	49,337,989	66.32 %	23,793,106
Economic Development		202,500	172,500	30,000	14.81 %	165,000
Total Operating Expenditures	$	1,022,239,921	540,379,155	481,860,766	47.14 %	495,256,756
Less: Encumbrances			(7,410,281)			
Operating Expenditures			532,968,874			

See independent accountant's review report.

Exhibit K (Page 1 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

Department	Final 2024 Budget	YTD Actual and Encumbrances 06/30/24	Available Balance	Percentage of Available 2024 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/23
General Government					
10 - County Executive	$ 640,796	312,219	328,577	51.28 %	162,159
11 - County Manager	2,456,233	985,464	1,470,769	59.88 %	916,785
12 - County Solicitor	3,605,719	2,015,346	1,590,373	44.11 %	1,728,797
13 - Budget & Finance	1,203,375	388,209	815,166	67.74 %	517,576
14 - Public Defender	13,485,442	6,427,010	7,058,432	52.34 %	6,091,876
15 - Human Resources	3,279,100	1,334,701	1,944,399	59.30 %	1,251,846
16 - Equity and Inclusion*	1,107,536	413,391	694,145	62.67 %	380,090
17 - Medical Examiner	12,447,097	5,770,256	6,676,841	53.64 %	5,792,898
18 - Department of Court Records	8,922,241	3,436,696	5,485,545	61.48 %	3,501,413
20 - Administrative Services-Administration	3,037,455	1,763,321	1,274,134	41.95 %	1,418,418
20 - Administrative Services-Elections	5,450,085	3,170,360	2,279,725	41.83 %	3,841,679
20 - Administrative Services-Prop. Assess.	6,683,688	3,321,726	3,361,962	50.30 %	3,089,434
20 - Administrative Services-Purchasing	959,324	506,779	452,545	47.17 %	486,141
20 - Administrative Services-Special Events	3,146,958	1,366,351	1,780,607	56.58 %	1,412,546
20 - Administrative Services-Real Estate	2,053,599	1,030,571	1,023,028	49.82 %	961,862
23 - Information Technology	10,846,436	5,110,777	5,735,659	52.88 %	5,618,739
38 - Facilities Management	26,894,263	12,678,640	14,215,623	52.86 %	12,919,296
39 - Department of Sustainability	831,794	194,619	637,175	76.60 %	212,132
46 - Non-departmental	6,470,250	12,010,663	(5,540,413)	(85.6)%	10,342,224
49 - Misc Agencies	1,044,348	532,962	511,386	48.97 %	131,704
55 - County Council	1,277,495	411,130	866,365	67.82 %	531,903

Exhibit K (Page 2 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

Department	Final 2024 Budget	YTD Actual and Encumbrances 06/30/24	Available Balance	Percentage of Available 2024 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/23
General Government con't					
60 - Court of Common Pleas	88,006,115	41,966,023	46,040,092	52.31 %	39,151,148
70 - Controller	8,429,247	3,996,379	4,432,868	52.59 %	4,051,069
71 - Sheriff	22,933,037	12,933,237	9,999,800	43.60 %	12,143,075
72 - Treasurer	8,883,660	4,321,198	4,562,462	51.36 %	3,712,377
73 - District Attorney	24,090,244	11,950,295	12,139,949	50.39 %	11,494,679
Total General Government	268,185,537	138,348,323	129,837,214	48.41 %	131,861,866
Public Safety					
30 - Jail	104,815,391	54,980,139	49,835,252	47.55 %	47,778,934
31 - County Police	42,007,828	20,734,773	21,273,055	50.64 %	20,660,113
33 - Emergency Management	4,520,561	1,731,700	2,788,861	61.69 %	1,720,245
Total Public Safety	151,343,780	77,446,612	73,897,168	48.83 %	70,159,292
Public Works					
35 - Public Works	32,164,662	14,624,697	17,539,965	54.53 %	15,728,413
Total Public Works	32,164,662	14,624,697	17,539,965	54.53 %	15,728,413
Transportation					
49 - Misc Agencies - PAT	39,057,406	39,057,406	-	- %	37,526,646
49 - Misc Agencies - ACTA	90,215	90,215	-	- %	90,215
49 - Misc Agencies - HCI	168,206	204,955	(36,749)	(21.8)%	168,206
Total Transportation	39,315,827	39,352,576	(36,749)	(0.1)%	37,785,067

Exhibit K (Page 3 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

Department	Final 2024 Budget	YTD Actual and Encumbrances 06/30/24	Available Balance	Percentage of Available 2024 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/23
Health and Welfare					
20 - Administrative Services-Veterans Services	1,123,129	553,617	569,512	50.71 %	512,769
24 - Children Initiatives	1,152,140	434,050	718,090	62.33 %	331,510
25 - Human Services	226,321,574	123,857,208	102,464,366	45.27 %	114,016,714
26 - John J. Kane Regional Centers	103,478,772	57,785,163	45,693,609	44.16 %	51,187,293
27 - Health Department	21,605,415	9,260,520	12,344,895	57.14 %	8,734,597
48 - Juvenile Court Placement	41,512,438	22,539,013	18,973,425	45.71 %	10,675,231
Total Health and Welfare	395,193,468	214,429,571	180,763,897	45.74 %	185,458,114
Culture and Recreation					
37 - Parks	24,958,136	12,478,452	12,479,684	50.00 %	11,843,398
49 - Misc Agencies - Memorial Hall	725,000	275,000	450,000	62.07 %	275,000
49 - Misc Agencies - Coop Extension	225,122	56,281	168,841	75.00 %	55,000
Total Culture and Recreation	25,908,258	12,809,733	13,098,525	50.56 %	12,173,398
Education					
49 - Misc Agencies - CCAC	35,332,757	17,940,000	17,392,757	49.23 %	17,940,000
49 - Misc Agencies - AC Library Association	52,500	52,500	-	- %	42,500
49 - Misc Agencies - Local Gov't Academy	150,000	150,000	-	- %	150,000
Total Education	35,535,257	18,142,500	17,392,757	48.95 %	18,132,500

Exhibit K (Page 4 of 4)

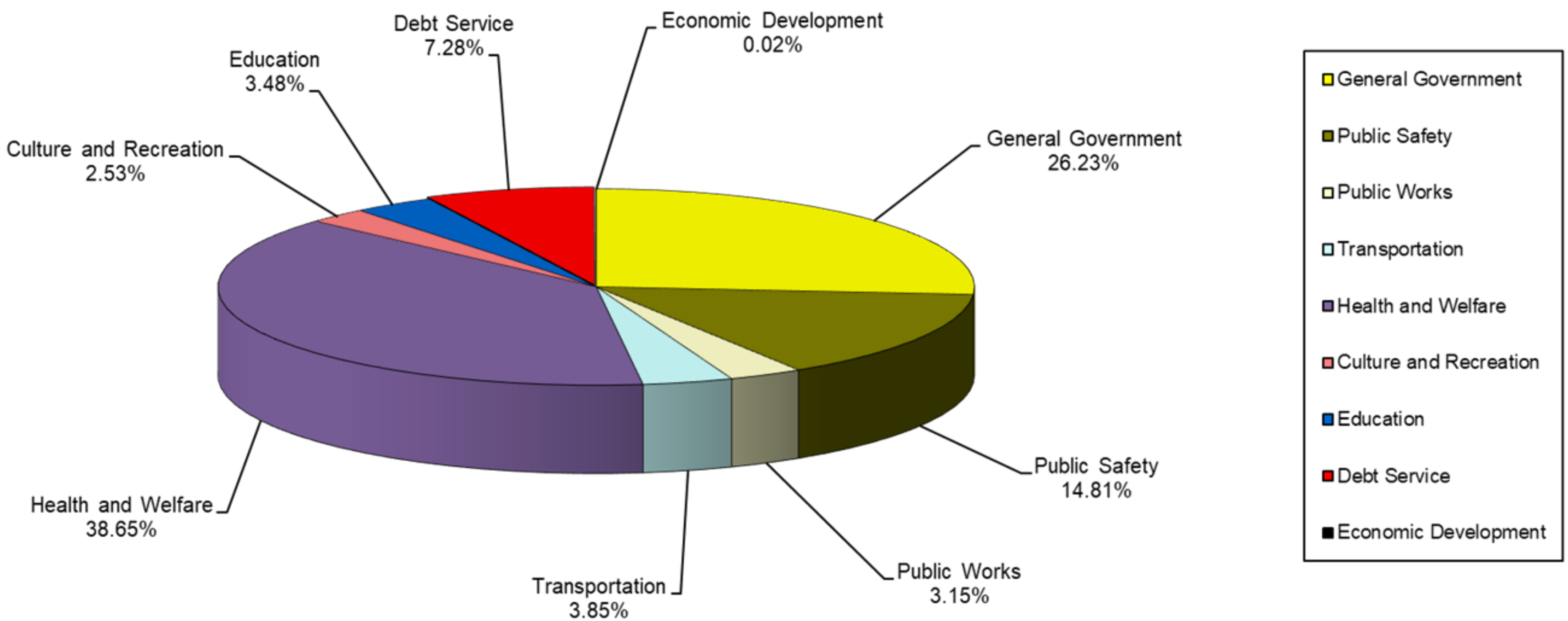
COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

Department	Final 2024 Budget	YTD Actual and Encumbrances 06/30/24	Available Balance	Percentage of Available 2024 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/23
Debt Service					
47 - Debt Service	74,390,632	25,052,643	49,337,989	66.32 %	23,793,106
Total Debt Service	74,390,632	25,052,643	49,337,989	66.32 %	23,793,106
Economic Development					
49 - Misc Agencies - Allegheny COGs	52,500	22,500	30,000	57.14 %	15,000
49 - Misc Agencies - Allegh League of Muni	150,000	150,000	-	- %	150,000
Total Economic Development	202,500	172,500	30,000	14.81 %	165,000
Total Operating Expenditures	1,022,239,921	540,379,155	481,860,766	47.14 %	495,256,756
Less: Reappropriation	4,085,164				
2024 Operating Budget	$1,018,154,757				

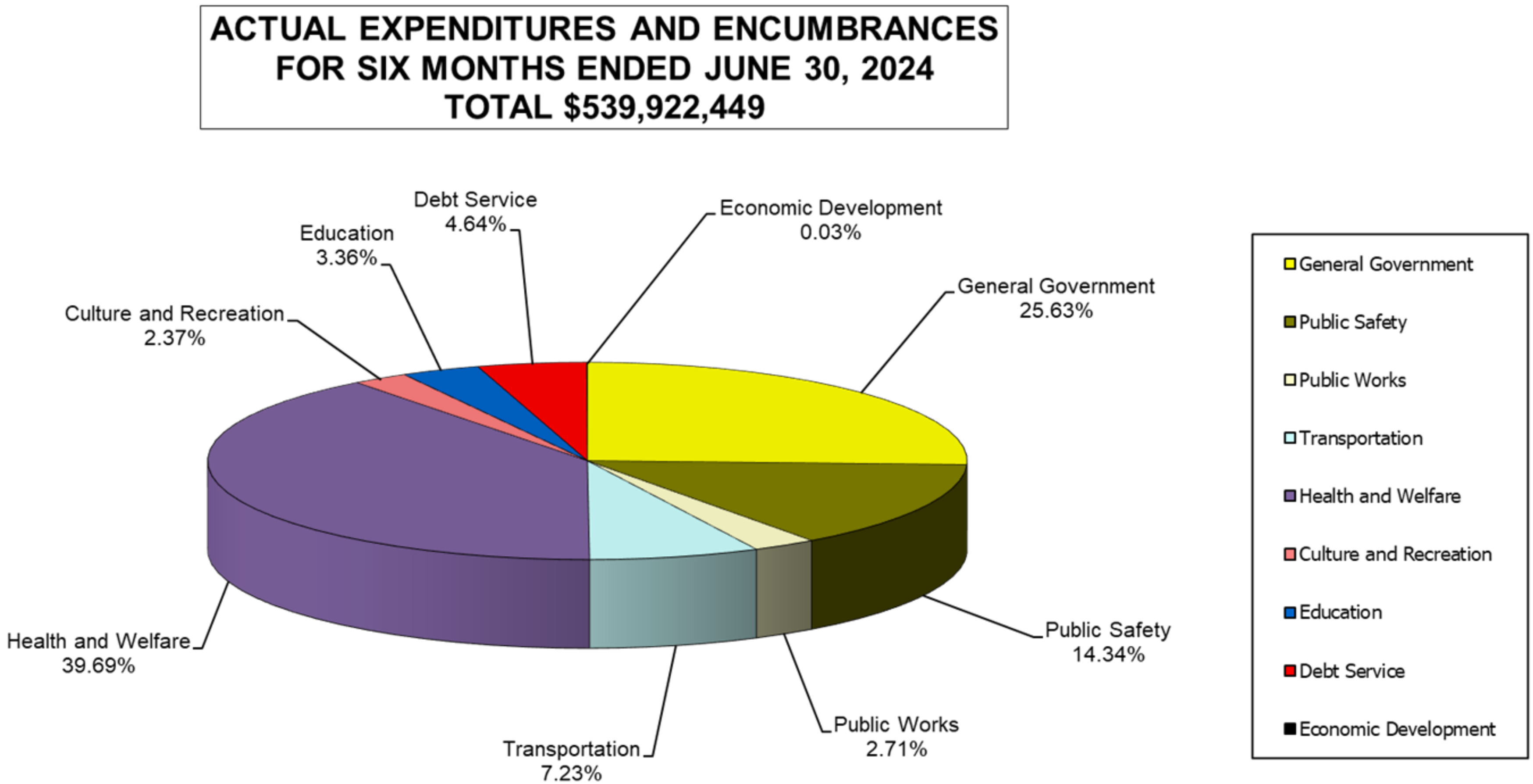
See independent accountant's review report.

CHARTS

2024 FINAL EXPENDITURE BUDGET BY FUNCTION
TOTAL APPROPRIATIONS $1,022,239,921



Expenditure Charts



SUMMARY OF REVENUES

REVENUES

The revenues in this report are listed by fund and the following major sources:

Taxes - real property, sales tax, hotel tax, vehicle rental and alcoholic beverage receipts received by the County.
Licenses and Permits - charges for the issuance of licenses and permits.
Federal - monies received from the federal government as grants, entitlements and reimbursements.
State - grants, entitlements, shared revenues and reimbursements provided by the Commonwealth of Pennsylvania.
Charges for Services - fees and charges rendered to a taxpayer, third party or to another County fund.
Fines and Forfeitures - charges levied by the Court of Common Pleas or District Magistrates.
Interest Earnings - monies received from investments and idle cash management.
Miscellaneous - revenue from sources not otherwise provided for in other classifications.

The revenue report is divided into the following columns:

FINAL BUDGET: The total amount of revenue expected to be received in 2024.

YEAR-TO-DATE: Those revenues received from January 1, 2024 through June 30, 2024.

VARIANCE: Equals the current year estimated revenues minus the current year-to-date revenues.

PERCENTAGE OF REMAINING BUDGET: Indicates the percentage of year-to-date revenues not realized divided by the estimated revenues.

NOTE: The revenue figures have been adjusted by interim post-closing entries.

Current year property tax revenues have been determined in accordance with generally accepted accounting principles and reflect amounts billed for current or prior calendar tax years that are considered collectible within 60 days, as applicable to governments after the current period, including amounts estimated to be collected as delinquent. Those amounts include the allocation among funds of all property taxes collected by the County Treasurer through June 30, 2024 as part of a comprehensive closing process.

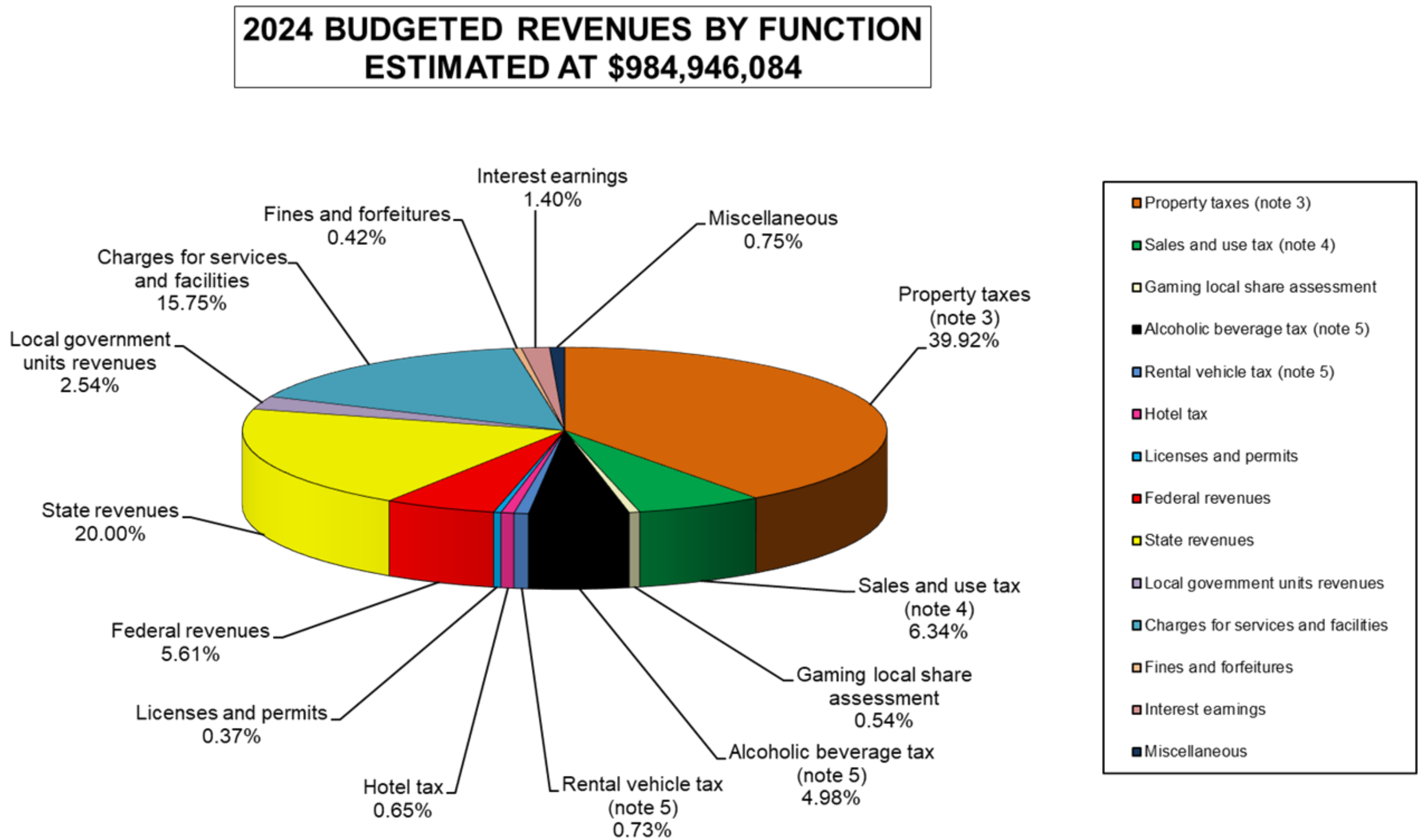
Exhibit L

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Operating Revenues - Budget and Actual
For Six Months Ended June 30, 2024
With Comparative Actual Amounts for Six Months Ended June 30, 2023
(Unaudited)

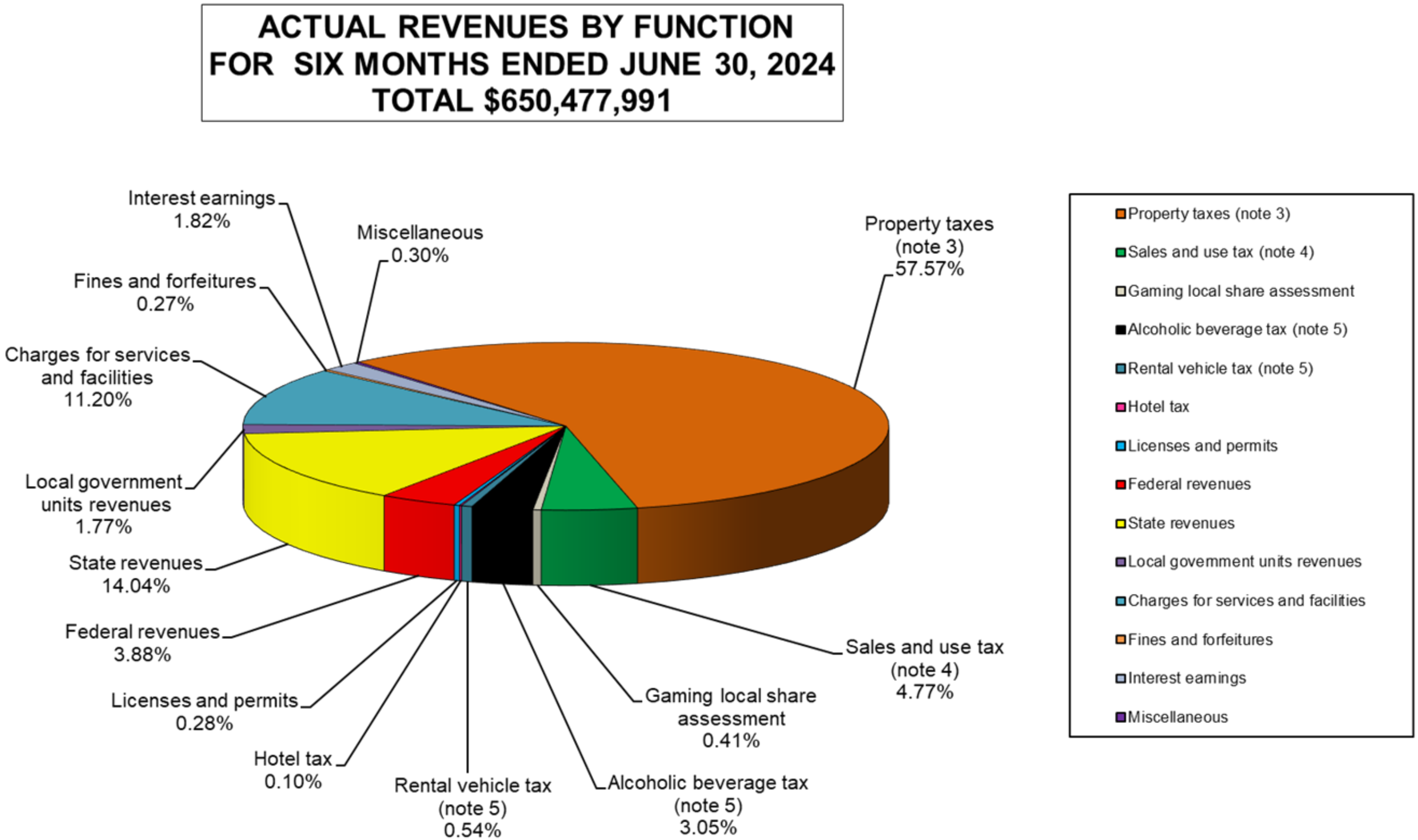
Revenue Sources	Final 2024 Budget	YTD Actual 06/30/24	Variance	Percentage of Remaining Budget (Target=50%)	YTD Actual 06/30/23
Taxes - Property	$ 393,179,357	374,396,817	(18,782,540)	(4.78)%	380,652,443
Taxes - Sales and Use	62,500,000	31,029,672	(31,470,328)	(50.35)%	33,793,797
Taxes - Gaming local share assessment	5,305,000	2,681,160	(2,623,840)	(49.46)%	2,736,109
Taxes - Alcoholic Beverage	49,083,984	19,857,372	(29,226,612)	(59.54)%	24,245,639
Taxes - Vehicle Rental	7,151,500	3,543,028	(3,608,472)	(50.46)%	3,219,664
Taxes - Hotel	6,400,000	669,201	(5,730,799)	(89.54)%	625,163
Licenses and permits	3,602,815	1,818,384	(1,784,431)	(49.53)%	1,829,068
Federal revenues	55,276,510	25,262,957	(30,013,553)	(54.30)%	30,579,530
State revenues	196,944,371	91,355,346	(105,589,025)	(53.61)%	86,202,510
Local government units revenues	25,071,115	11,501,070	(13,570,045)	(54.13)%	10,953,402
Charges for services and facilities	155,104,454	72,825,174	(82,279,280)	(53.05)%	62,060,453
Fines and forfeitures	4,105,500	1,788,272	(2,317,228)	(56.44)%	1,503,974
Interest earnings	13,825,628	11,855,491	(1,970,137)	(14.25)%	9,914,964
Miscellaneous	7,395,850	1,894,047	(5,501,803)	(74.39)%	3,112,950
Total Operating Revenues	$ 984,946,084	650,477,991	(334,468,093)	(33.96)%	651,429,666

See independent accountant's review report.

CHARTS


2024 BUDGETED REVENUES BY FUNCTION
ESTIMATED AT $984,946,084
Interest earnings 1.40%
Fines and forfeitures 0.42%
Miscellaneous 0.75%
Charges for services and facilities 15.75%
Property taxes (note 3) 39.92%
Local government units revenues 2.54%
State revenues 20.00%
Sales and use tax (note 4) 6.34%
Federal revenues 5.61%
Gaming local share assessment 0.54%
Licenses and permits 0.37%
Alcoholic beverage tax (note 5) 4.98%
Hotel tax 0.65%
Rental vehicle tax (note 5) 0.73%
Property taxes (note 3)
Sales and use tax (note 4)
Gaming local share assessment
Alcoholic beverage tax (note 5)
Rental vehicle tax (note 5)
Hotel tax
Licenses and permits
Federal revenues
State revenues
Local government units revenues
Charges for services and facilities
Fines and forfeitures
Interest earnings
Miscellaneous

Revenue Charts



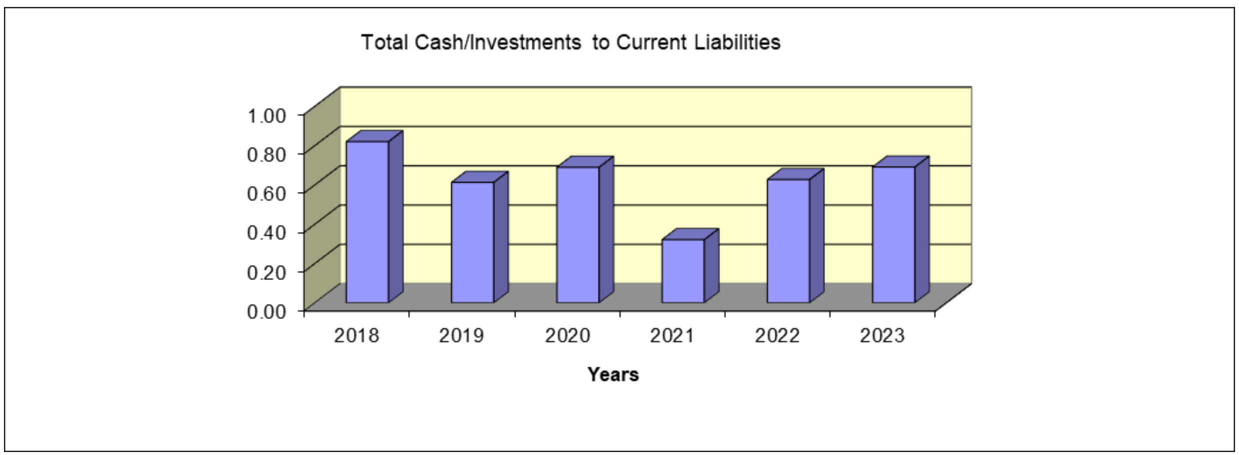
SUMMARY OF LIQUIDITY

Exhibit M

COUNTY OF ALLEGHENY, PENNSYLVANIA
Comparison of Liquidity
For the Years Ended December 31, 2018 through 2023
(Unaudited)

Liquidity

Financial Data Information (in millions)						
	2018	**2019**	**2020**	**2021**	**2022**	**2023**
Total Cash and Short-Term Investments of the Tax Supported Funds (General & Debt Service Fund)	106.72	74.73	89.10	40.34	85.48	121.81
Total Current Liabilities (General & Debt Service Fund)	129.77	121.93	129.21	125.48	136.29	176.30
Ratio:	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Total Cash/Investments to Current Liabilities	0.82	0.61	0.69	0.32	0.63	0.69



See independent accountant's review report.

Liquidity Schedule & Chart