



INTERIM REPORT

ALLEGHENY COUNTY, PENNSYLVANIA

WITH FINANCIAL STATEMENTS
AS OF JUNE 30, 2026
AMY WEISE CLEMENTS, ACTING CONTROLLER



COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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October 6, 2026

TO THE CITIZENS OF ALLEGHENY COUNTY:

I am pleased to present the taxpayers of Allegheny County with the Interim Report for the six months ended June 30, 2026. 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) 350-4660.

Kind Regards,

A handwritten signature in blue ink that reads "Amy Weise Clements".

Amy Weise Clements
Acting Controller

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INTRODUCTION

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 by function. 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, 2026. 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.

INTRODUCTION

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)
 Community College of Allegheny County (CCAC)
 Allegheny County Parks Foundation
 Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.

Pittsburgh Regional Transit (PRT)
 Redevelopment Authority of Allegheny County (RAAC)
 Allegheny County Industrial Development Authority (ACIDA)

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.

INTRODUCTION

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, custodial 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.

INTRODUCTION

GLOSSARY

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.

GLOSSARY

FUND BALANCE/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, 2026, 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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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, 2026, 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

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania
October 6, 2026

INTERIM FINANCIAL STATEMENTS

Exhibit 1 (Page 1 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2026
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>						
Cash and short-term investments (note 1)	\$ 231,491,721	75,992,723	47,191,979	93,791,021	4,632,690	453,100,134
Restricted cash and short-term investments (note 1)	-	3,753,200	110,614,210	-	70,877,534	185,244,944
Delinquent property taxes receivable, net (note 3)	7,976,435	-	-	-	1,319,167	9,295,602
Liened property taxes receivable, net (note 3)	43,743,826	-	-	-	10,253,823	53,997,649
Sales tax receivable (note 4)	12,881,367	-	-	-	-	12,881,367
Due from other funds (note 8)	49,323,503	6,965,542	13,299,705	8,440	710,544	70,307,734
Due from other governments	65,464,341	302,401,712	99,699,402	3,028,158	205,000	470,798,613
Due from component units (note 2)	927,104	47,858	-	-	-	974,962
Other accounts receivable	34,711,819	94,213,740	3,508,753	-	2,295,370	134,729,682
Accrued tax penalty and interest receivable	1,020,450	-	-	-	168,765	1,189,215
Accrued interest receivable	1,342,208	42,624	391,706	288,588	134,791	2,199,917
Total assets	\$ 448,882,774	483,417,399	274,705,755	97,116,207	90,597,684	1,394,719,819

INTERIM FINANCIAL STATEMENTS

Exhibit 1 (Page 2 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2026
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>Liabilities</u>						
Vouchers payable	\$ 22,200,934	522,500	17,374,554	283,979	361,864	40,743,831
Accrued payroll	16,629,785	2,486,778	926,500	-	-	20,043,063
Payroll withholdings	6,854,810	706,403	272,032	-	-	7,833,245
Due to other funds (note 8)	20,324,207	2,102,112	39,119,626	5,142	8,414,759	69,965,846
Due to component units (note 2)	300,000	-	-	-	-	300,000
Accrued liabilities	37,590,348	3,605,918	66,112,220	6,934,634	10,186,076	124,429,196
Due to other governments	21,692	672,619	-	-	-	694,311
Unearned revenue	1,619,456	304,322,595	150,675,965	-	-	456,618,016
Accrued pension costs	3,721,754	570,544	220,704	-	-	4,513,002
Accrued workers' compensation	646,019	-	327	-	-	646,346
Accrued unemployment compensation	149,064	45,491	3,827	-	-	198,382
Total liabilities	110,058,069	315,034,960	274,705,755	7,223,755	18,962,699	725,985,238

INTERIM FINANCIAL STATEMENTS

Exhibit 1 (Page 3 of 3)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Governmental Funds
June 30, 2026
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>Deferred Inflows of Resources</u>						
Unavailable revenue - property taxes	44,575,278	-	-	-	10,089,938	54,665,216
Other unavailable long-term revenue	-	93,454,506	-	-	-	93,454,506
Total deferred inflows of resources	<u>44,575,278</u>	<u>93,454,506</u>	<u>-</u>	<u>-</u>	<u>10,089,938</u>	<u>148,119,722</u>
Fund Balances: (note 1)						
Restricted for:						
Special projects	-	1,737,737	-	-	-	1,737,737
Community redevelopment	-	4,809,553	-	-	-	4,809,553
Law enforcement	-	5,552,620	-	-	-	5,552,620
Transit system	-	-	-	4,858,720	-	4,858,720
Emergency services	-	1,077,735	-	-	-	1,077,735
Health services	-	41,356,112	-	-	-	41,356,112
Technology projects	-	2,603,493	-	-	-	2,603,493
Various projects	-	-	-	82,289,689	-	82,289,689
Debt service on energy bonds	-	-	-	-	8,280,882	8,280,882
Bridges	-	-	-	2,420,025	-	2,420,025
Roads	-	-	-	324,018	352,762	676,780
Judicial services	-	1,418,131	-	-	-	1,418,131
Public maintenance	-	1,252,056	-	-	-	1,252,056
Committed to:						
Special projects	-	1,826,506	-	-	-	1,826,506
Community redevelopment	-	8,396,903	-	-	-	8,396,903
Law enforcement	-	1,313,317	-	-	-	1,313,317
Emergency services	-	226,550	-	-	-	226,550
Health services	-	1,774,657	-	-	-	1,774,657
Technology projects	-	10,380	-	-	-	10,380
Judicial services	-	812,812	-	-	-	812,812
Assigned to:						
Purchases on order	6,010,828	-	-	-	1,270,269	7,281,097
Claims and settlements	2,500,000	-	-	-	-	2,500,000
Tax appeals	2,500,000	-	-	-	-	2,500,000
Debt service	-	-	-	-	56,953,454	56,953,454
Judicial services	-	62,876	-	-	-	62,876
Recreation events	-	529,935	-	-	-	529,935
Public maintenance	-	166,560	-	-	-	166,560
Unassigned:	<u>283,238,599</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,312,320)</u>	<u>277,926,279</u>
Total fund balances	<u>294,249,427</u>	<u>74,927,933</u>	<u>-</u>	<u>89,892,452</u>	<u>61,545,047</u>	<u>520,614,859</u>
Total liabilities and fund balances	<u>\$ 448,882,774</u>	<u>483,417,399</u>	<u>274,705,755</u>	<u>97,116,207</u>	<u>90,597,684</u>	<u>1,394,719,819</u>

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

INTERIM FINANCIAL STATEMENTS

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, 2026
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes (note 3)	\$ 441,388,944	-	-	-	72,967,312	514,356,256
Sales and use tax (note 4)	35,026,408	-	-	-	-	35,026,408
Alcoholic beverage tax (note 5)	-	-	-	-	22,227,515	22,227,515
Rental vehicle tax (note 5)	-	-	-	-	3,778,318	3,778,318
Hotel tax	756,943	-	-	-	-	756,943
Gaming local share assessment	2,566,796	-	-	-	-	2,566,796
Licenses and permits	2,151,982	-	-	-	-	2,151,982
Federal revenues	28,426,420	40,403,353	81,955,240	4,055,559	167,500	155,008,072
State revenues	112,100,004	23,436,671	410,335,254	8,316,655	3,722,579	557,911,163
Local governmental units revenues	13,354,930	-	-	-	-	13,354,930
Charges for services and facilities	73,728,017	-	-	-	-	73,728,017
Fines and forfeitures	2,037,058	10,895,122	-	-	-	12,932,180
Interest earnings	5,407,098	473,746	5,620,750	2,270,552	855,508	14,627,654
Miscellaneous	1,909,412	5,058,368	2,381,608	300,950	-	9,650,338
Total revenues	718,854,012	80,267,260	500,292,852	14,943,716	103,718,732	1,418,076,572

INTERIM FINANCIAL STATEMENTS

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, 2026
(Unaudited)

	General Fund	County Grants Fund	Human Services Grants Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Expenditures:						
Current:						
General government	147,361,015	23,457,642	-	-	-	170,818,657
Public safety	85,162,456	22,364,870	-	-	-	107,527,326
Public works	11,075,853	51,778	-	-	4,379,084	15,506,715
Transportation	-	-	-	-	43,188,890	43,188,890
Health and welfare	223,130,896	21,989,348	492,848,342	-	-	737,968,586
Culture and recreation	13,309,154	1,350	-	-	-	13,310,504
Education	18,147,500	-	-	-	-	18,147,500
Economic development	180,000	20,414,325	-	-	-	20,594,325
Economic opportunity	-	-	15,331,452	-	-	15,331,452
Capital projects	-	-	-	43,939,794	-	43,939,794
Debt Service:						
Principal retirement	-	-	-	-	3,920,000	3,920,000
Interest	-	-	-	-	17,273,891	17,273,891
Cost of issuance	20,073	-	-	-	-	20,073
Total expenditures	498,386,947	88,279,313	508,179,794	43,939,794	68,761,865	1,207,547,713
Excess (deficiency) of revenues over expenditures	220,467,065	(8,012,053)	(7,886,942)	(28,996,078)	34,956,867	210,528,859

INTERIM FINANCIAL STATEMENTS

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, 2026
(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)	-	8,126,267	7,886,942	14,682,302	-	30,695,511
Transfers out (note 8)	(14,864,032)	(1,149,177)	-	(5,000,000)	(9,682,302)	(30,695,511)
Total other financing sources (uses)	(14,864,032)	6,977,090	7,886,942	9,682,302	(9,682,302)	-
Net change in fund balances	205,603,033	(1,034,963)	-	(19,313,776)	25,274,565	210,528,859
Fund balances at beginning of year	88,646,394	75,962,896	-	109,206,228	36,270,482	310,086,000
Fund balances at end of period	\$ 294,249,427	74,927,933	-	89,892,452	61,545,047	520,614,859

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

INTERIM FINANCIAL STATEMENTS

Exhibit 3

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Net Position
Proprietary Fund
June 30, 2026
(Unaudited)

	Governmental Activities Risk Management Fund
<u>Assets</u>	
Cash and short-term investments	\$ 2,222,512
Due from other funds:	
General Fund	15,278
Accounts receivable - other	3,646
Total assets	\$ <u>2,241,436</u>
<u>Liabilities</u>	
Current Liabilities:	
Vouchers payable	\$ 41,710
Due to other funds:	
General Fund	14,578
Accrued liabilities	350,158
Total liabilities	<u>406,446</u>
<u>Net Position</u>	
Net Position:	
Restricted for workers' comp claims	\$ <u>1,834,990</u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 4

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For Six Months Ended June 30, 2026
(Unaudited)

	Governmental Activities Risk Management Fund
Operating revenues:	
Contribution - employee	\$ 128,519
Contribution - employer	1,121,450
Miscellaneous income	10,616
	<u>1,260,585</u>
Operating expenses:	
Insurance claims expense	<u>1,260,585</u>
	<u>1,260,585</u>
Change in net position	-
Net position at beginning of year	<u>1,834,990</u>
Net position at end of period	<u>\$ 1,834,990</u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 5

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Cash Flows
Proprietary Fund
For Six Months Ended June 30, 2026
(Unaudited)

	Governmental Activities Risk Management Fund
Cash flows from operating activities:	
Receipts from customers	\$ 1,279,131
Payments to suppliers	(1,383,467)
Net cash used for operating activities	<u>(104,336)</u>
Balance - beginning of year	<u>2,326,848</u>
Balance - end of period	\$ <u><u>2,222,512</u></u>
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:	
Increase in accounts receivable	(3,646)
Decrease in due from other funds	22,192
Decrease in vouchers payable	(64,333)
Decrease in due to other funds	(75,227)
Increase in accrued liabilities	16,678
Total adjustments	<u>(104,336)</u>
Net cash used for operating activities	\$ <u><u>(104,336)</u></u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 6 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2026
(Unaudited)

<u>Assets</u>	Pension Trust Fund	Custodial Funds
Cash and short-term investments	\$ 38,887,073	78,564,858
Investments of Pension Trust Fund at Fair Value:		
Equity:		
U.S. common and preferred stock	193,203,280	-
American Depositary Receipts (ADRs)	678,877	-
S&P 500 Index Fund	124,984,057	-
U.S. equity mutual fund	110,046,241	-
Non-U.S. stock and equity mutual fund	105,648,707	-
Bonds and Notes:		
Certificates of deposit	2,551,514	-
U.S. government and related agency debt	48,013,394	-
Fannie Mae and Freddie Mac debt	22,875,814	-
Fixed income mutual funds	20,202,098	-
U.S. corporate debt instruments	50,554,501	-
Non-U.S. government and corporate debt	10,035,618	-
Other Investments:		
Hedge funds	30,159,813	-
Real estate	128,275,681	-
Venture capital / private equity	154,027,086	-
Due from other funds	-	134,393
Amount due from brokers	843,084	-
Accrued interest and dividends receivable	1,704,219	5,313
Accrued employer contributions receivable	2,264,372	-
Accrued employee contributions receivable	2,256,502	-
Accounts receivable	-	12,335,055
Other assets	130,074	-
Total assets	\$ 1,047,342,005	91,039,619

INTERIM FINANCIAL STATEMENTS

Exhibit 6 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2026
(Unaudited)

	Pension Trust Fund	Custodial Funds
<u>Liabilities</u>		
Accrued payroll	\$ 12,057	-
Vouchers payable	208,161	3,819,572
Payroll withholdings	6,058	-
Due to other funds	-	476,981
Accrued liabilities	1,917,693	-
Due to other governments	-	27,158,344
Due to litigants	-	4,784,566
Amount due to brokers	932,733	-
Total liabilities	<u>3,076,702</u>	<u>36,239,463</u>
Net Position:		
Restricted for:		
Pensions	1,044,265,303	-
Individuals, organizations and other governments	-	54,800,156
Total net position	<u>\$ 1,044,265,303</u>	<u>54,800,156</u>

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

INTERIM FINANCIAL STATEMENTS

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, 2026
(Unaudited)

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
Employee	\$ 26,181,899	-
Employer	26,153,776	-
Total contributions	52,335,675	-
Investment income:		
Net appreciation in fair value of investments	71,633,717	-
Interest	3,300,781	-
Dividends	4,853,962	-
Stock loan income	34,223	-
Partnership Income (loss)	3,081,526	-
	82,904,209	-
Less: Investment management fees	6,007,268	-
Total investment income	76,896,941	-
Licenses fees collected for other governments	-	393,738
Hotel tax collections	-	20,710,663
Sheriff sales	-	14,241,594
Patient income	-	2,069,037
Collections for CYF	-	243,491
Recording and filing fees	-	23,000
Interest	-	474,154
Fees and fines collected	-	5,716
Miscellaneous income	22	194,408
Total additions	129,232,638	38,355,801

INTERIM FINANCIAL STATEMENTS

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, 2026
(Unaudited)

	Pension Trust Fund	Custodial Funds
Deductions:		
Benefit payments	77,658,649	-
Refunds of employee contributions	5,470,511	-
Salaries, wages and related expenses	268,393	-
Administrative and miscellaneous expenses	1,105,151	2,870,485
Payments of fees collected to other governments	-	573,153
Hotel tax distributions	-	14,908,171
Sheriff sales	-	13,962,975
Kane patients' expense	-	230,924
Payments of CYF income	-	29,124
Miscellaneous	-	122,440
Total deductions	<u>84,502,704</u>	<u>32,697,272</u>
Change in net position	44,729,934	5,658,529
Net position - beginning of year	<u>999,535,369</u>	<u>49,141,627</u>
Net position - end of period	\$ <u><u>1,044,265,303</u></u>	<u><u>54,800,156</u></u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 8

COUNTY OF ALLEGHENY, PENNSYLVANIA
Combining Balance Sheet
Other Governmental Funds
June 30, 2026
(Unaudited)

	Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
<u>Assets</u>					
Cash and short-term investments	\$ -	-	4,632,690	-	4,632,690
Restricted cash and short-term investments (note 1)	2,320,017	62,584,374	-	5,973,143	70,877,534
Delinquent property taxes receivable, net (note 3)	-	1,319,167	-	-	1,319,167
Liened property taxes receivable, net (note 3)	-	10,253,823	-	-	10,253,823
Due from other funds (note 8)	-	710,544	-	-	710,544
Due from other governments	-	205,000	-	-	205,000
Accounts receivable - other	-	-	2,295,370	-	2,295,370
Accrued tax penalty and interest receivable	-	168,765	-	-	168,765
Accrued interest receivable	8,988	106,431	-	19,372	134,791
Total assets	<u>\$ 2,329,005</u>	<u>75,348,104</u>	<u>6,928,060</u>	<u>5,992,515</u>	<u>90,597,684</u>
<u>Liabilities</u>					
Vouchers payable	\$ -	-	-	361,864	361,864
Due to other funds (note 8)	4,257,052	23,830	133,877	4,000,000	8,414,759
Accrued liabilities	-	-	10,178,456	7,620	10,186,076
Total liabilities	<u>4,257,052</u>	<u>23,830</u>	<u>10,312,333</u>	<u>4,369,484</u>	<u>18,962,699</u>
<u>Deferred Inflows of Resources</u>					
Unavailable revenue - property taxes	-	10,089,938	-	-	10,089,938
<u>Fund balances</u>					
Restricted for:					
Road maintenance	-	-	-	352,762	352,762
Debt service payments for energy bonds	-	8,280,882	-	-	8,280,882
Assigned to:					
Debt service	-	56,953,454	-	-	56,953,454
Purchases on order	-	-	-	1,270,269	1,270,269
Unassigned:	(1,928,047)	-	(3,384,273)	-	(5,312,320)
Total fund balances	<u>(1,928,047)</u>	<u>65,234,336</u>	<u>(3,384,273)</u>	<u>1,623,031</u>	<u>61,545,047</u>
Total liabilities and fund balances	<u>\$ 2,329,005</u>	<u>75,348,104</u>	<u>6,928,060</u>	<u>5,992,515</u>	<u>90,597,684</u>

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

INTERIM FINANCIAL STATEMENTS

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, 2026
(Unaudited)

	Liquid Fuel Tax Fund	Debt Service Fund	Transportation Fund	Infrastructure Support Fund	Totals
Revenues:					
Property Taxes (note 3)	\$ -	72,967,312	-	-	72,967,312
Alcoholic Beverage Tax (note 5)	-	-	22,227,515	-	22,227,515
Rental Vehicle Tax (note 5)	-	-	3,778,318	-	3,778,318
Federal revenues	-	167,500	-	-	167,500
State revenues	1,482,784	37,500	-	2,202,295	3,722,579
Interest earnings	36,113	745,725	-	73,670	855,508
Total revenues	1,518,897	73,918,037	26,005,833	2,275,965	103,718,732
Expenditures:					
Public works	3,469,715	-	-	909,369	4,379,084
Debt Service:					
Principal	-	3,920,000	-	-	3,920,000
Interest	-	17,273,891	-	-	17,273,891
Transportation	-	-	43,188,890	-	43,188,890
Total expenditures	3,469,715	21,193,891	43,188,890	909,369	68,761,865
Excess (deficiency) of revenues over expenditures	(1,950,818)	52,724,146	(17,183,057)	1,366,596	34,956,867
Other financing sources (uses):					
Transfers out (note 8)	-	-	(9,682,302)	-	(9,682,302)
Total other financing sources	-	-	(9,682,302)	-	(9,682,302)
Net change in fund balances	(1,950,818)	52,724,146	(26,865,359)	1,366,596	25,274,565
Fund balances at beginning of year	22,771	12,510,190	23,481,086	256,435	36,270,482
Fund balances at end of period	\$ (1,928,047)	65,234,336	(3,384,273)	1,623,031	61,545,047

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

INTERIM FINANCIAL STATEMENTS

Exhibit 10 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2026
(Unaudited)

	Budget		Actual						Variance to Final Budget
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	
Revenues:									
Property taxes (note 3)	\$ 532,652,513	532,652,513	441,388,944	72,967,312	-	-	-	514,356,256	(18,296,257)
Sales and use tax (note 4)	67,500,000	67,500,000	35,026,408	-	-	-	-	35,026,408	(32,473,592)
Gaming local share assessment	5,305,000	5,305,000	2,566,796	-	-	-	-	2,566,796	(2,738,204)
Alcoholic beverage tax (note 5)	51,928,139	51,928,139	-	-	-	22,227,515	-	22,227,515	(29,700,624)
Rental vehicle tax (note 5)	7,354,100	7,354,100	-	-	-	3,778,318	-	3,778,318	(3,575,782)
Hotel tax	9,750,000	9,750,000	756,943	-	-	-	-	756,943	(8,993,057)
Licenses and permits	3,942,212	3,942,212	2,151,982	-	-	-	-	2,151,982	(1,790,230)
Federal revenues	56,985,000	56,985,000	28,426,420	167,500	-	-	-	28,593,920	(28,391,080)
State revenues	226,528,264	226,528,264	112,100,004	37,500	1,482,784	-	2,202,295	115,822,583	(110,705,681)
Local government units revenues	29,677,622	29,677,622	13,354,930	-	-	-	-	13,354,930	(16,322,692)
Charges for services and facilities	176,117,222	176,117,222	73,728,017	-	-	-	-	73,728,017	(102,389,205)
Fines and forfeitures	4,055,500	4,055,500	2,037,058	-	-	-	-	2,037,058	(2,018,442)
Interest earnings	10,315,000	10,315,000	5,407,098	745,725	36,113	-	73,670	6,262,606	(4,052,394)
Miscellaneous	4,132,950	4,132,950	1,909,412	-	-	-	-	1,909,412	(2,223,538)
Total revenues	1,186,243,522	1,186,243,522	718,854,012	73,918,037	1,518,897	26,005,833	2,275,965	822,572,744	(363,670,778)
Expenditures:									
Current:									
General government	294,509,047	294,810,113	147,361,015	-	-	-	-	147,361,015	(147,449,098)
Public safety	172,337,463	172,858,962	85,162,456	-	-	-	-	85,162,456	(87,696,506)
Public works	32,890,355	32,911,290	11,075,853	-	3,469,715	-	909,369	15,454,937	(17,456,353)
Transportation	45,599,937	45,599,937	-	-	-	43,188,890	-	43,188,890	(2,411,047)
Health and welfare	457,724,003	458,551,971	223,130,896	-	-	-	-	223,130,896	(235,421,075)
Culture and recreation	29,537,116	29,621,548	13,309,154	-	-	-	-	13,309,154	(16,312,394)
Education	36,967,700	36,967,700	18,147,500	-	-	-	-	18,147,500	(18,820,200)
Economic development	202,500	202,500	180,000	-	-	-	-	180,000	(22,500)
Debt service:									
Principal retirement	46,192,059	46,192,059	-	3,920,000	-	-	-	3,920,000	(42,272,059)
Interest charges	35,635,672	35,635,672	-	17,273,891	-	-	-	17,273,891	(18,361,781)
Cost of issuance	690,000	690,000	20,073	-	-	-	-	20,073	(669,927)
Total expenditures	1,152,285,852	1,154,041,752	498,386,947	21,193,891	3,469,715	43,188,890	909,369	567,148,812	(586,892,940)
Excess (deficiency) of revenues over expenditures	33,957,670	32,201,770	220,467,065	52,724,146	(1,950,818)	(17,183,057)	1,366,596	255,423,932	223,222,162

INTERIM FINANCIAL STATEMENTS

Exhibit 10 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Budgetary Comparison Schedule For Operating Budget
For Six Months Ended June 30, 2026
(Unaudited)

	Budget		Actual						Variance to Final Budget
	Original Budget	Final Budget	General Fund	Debt Service	Liquid Fuels	Transportation Fund	Infrastructure Support Fund	Total	
Other financing sources (uses):									
Transfers in (note 8)	7,672,800	7,672,800	-	-	-	-	-	-	(7,672,800)
Transfers out (note 8)	(45,232,302)	(45,232,302)	(14,864,032)	-	-	(9,682,302)	-	(24,546,334)	20,685,968
Total other financing (uses) sources	(37,559,502)	(37,559,502)	(14,864,032)	-	-	(9,682,302)	-	(24,546,334)	13,013,168
Net change in fund balances	(3,601,832)	(5,357,732)	205,603,033	52,724,146	(1,950,818)	(26,865,359)	1,366,596	230,877,598	236,235,330
Fund balances at beginning of year	124,916,876	124,916,876	88,646,394	12,510,190	22,771	23,481,086	256,435	124,916,876	-
Fund balances at end of period	\$ 121,315,044	119,559,144	294,249,427	65,234,336	(1,928,047)	(3,384,273)	1,623,031	355,794,474	236,235,330

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

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 1 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
General Government:						
County Executive:						
Personnel	\$ 513,863	-	-	513,863	265,015	(248,848)
Fringe Benefits	136,502	-	-	136,502	82,536	(53,966)
Services	16,700	-	-	16,700	9,860	(6,840)
Supplies	10,323	-	-	10,323	6,450	(3,873)
Expenditure Recovery	(18,000)	-	-	(18,000)	-	18,000
	<u>659,388</u>	<u>-</u>	<u>-</u>	<u>659,388</u>	<u>363,861</u>	<u>(295,527)</u>
County Council:						
Personnel	652,108	-	-	652,108	284,285	(367,823)
Fringe Benefits	192,167	-	-	192,167	75,872	(116,295)
Services	306,920	-	-	306,920	80,722	(226,198)
Supplies	26,000	-	-	26,000	3,654	(22,346)
	<u>1,177,195</u>	<u>-</u>	<u>-</u>	<u>1,177,195</u>	<u>444,533</u>	<u>(732,662)</u>
County Manager:						
Personnel	2,041,861	-	-	2,041,861	730,669	(1,311,192)
Fringe Benefits	594,255	-	-	594,255	230,857	(363,398)
Services	294,456	-	-	294,456	16,037	(278,419)
Supplies	17,600	328	-	17,928	5,930	(11,998)
Expenditure Recovery	(40,000)	-	-	(40,000)	-	40,000
	<u>2,908,172</u>	<u>328</u>	<u>-</u>	<u>2,908,500</u>	<u>983,493</u>	<u>(1,925,007)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 2 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

	2026					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Budget & Finance:						
Personnel	3,042,689	-	-	3,042,689	1,265,321	(1,777,368)
Fringe Benefits	1,205,839	-	-	1,205,839	523,077	(682,762)
Services	312,671	-	-	312,671	100,920	(211,751)
Supplies	13,868	-	-	13,868	1,242	(12,626)
Repairs and Maintenance	2,700	-	-	2,700	-	(2,700)
Minor Equipment	8,800	-	-	8,800	-	(8,800)
Expenditure Recovery	(12,000)	-	-	(12,000)	-	12,000
	<u>4,574,567</u>	<u>-</u>	<u>-</u>	<u>4,574,567</u>	<u>1,890,560</u>	<u>(2,684,007)</u>
County Solicitor:						
Personnel	4,593,212	-	-	4,593,212	2,219,643	(2,373,569)
Fringe Benefits	2,163,004	-	-	2,163,004	1,016,165	(1,146,839)
Services	879,000	-	-	879,000	462,913	(416,087)
Supplies	97,500	-	-	97,500	61,736	(35,764)
Minor Equipment	13,000	2,957	-	15,957	7,446	(8,511)
Expenditure Recovery	(3,260,000)	-	-	(3,260,000)	(1,196,391)	2,063,609
	<u>4,485,716</u>	<u>2,957</u>	<u>-</u>	<u>4,488,673</u>	<u>2,571,512</u>	<u>(1,917,161)</u>
Law Department - County Law Library:						
Services	<u>295,800</u>	<u>-</u>	<u>-</u>	<u>295,800</u>	<u>147,900</u>	<u>(147,900)</u>
Public Defender:						
Personnel	11,652,290	-	-	11,652,290	5,553,172	(6,099,118)
Fringe Benefits	4,143,945	-	-	4,143,945	2,085,198	(2,058,747)
Services	714,750	14,843	-	729,593	334,440	(395,153)
Supplies	55,000	-	-	55,000	26,240	(28,760)
Minor Equipment	10,000	-	-	10,000	-	(10,000)
Expenditure Recovery	(183,000)	-	-	(183,000)	(35,356)	147,644
	<u>16,392,985</u>	<u>14,843</u>	<u>-</u>	<u>16,407,828</u>	<u>7,963,694</u>	<u>(8,444,134)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 3 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Human Resources:						
Personnel	2,149,646	-	-	2,149,646	1,132,954	(1,016,692)
Fringe Benefits	841,090	-	-	841,090	408,239	(432,851)
Services	534,050	-	-	534,050	238,836	(295,214)
Supplies	7,500	-	-	7,500	2,703	(4,797)
Minor Equipment	5,000	-	-	5,000	-	(5,000)
Expenditure Recovery	(70,000)	-	-	(70,000)	-	70,000
	<u>3,467,286</u>	<u>-</u>	<u>-</u>	<u>3,467,286</u>	<u>1,782,732</u>	<u>(1,684,554)</u>
Information Technology:						
Personnel	9,795,239	-	-	9,795,239	4,428,465	(5,366,774)
Fringe Benefits	3,927,770	-	-	3,927,770	1,846,936	(2,080,834)
Services	2,662,000	15,191	-	2,677,191	1,498,123	(1,179,068)
Supplies	28,200	-	-	28,200	8,416	(19,784)
Materials	10,000	-	-	10,000	-	(10,000)
Repairs and Maintenance	87,000	-	-	87,000	84,236	(2,764)
Minor Equipment	80,000	-	-	80,000	27,677	(52,323)
Expenditure Recovery	(5,072,744)	-	-	(5,072,744)	(2,846,143)	2,226,601
	<u>11,517,465</u>	<u>15,191</u>	<u>-</u>	<u>11,532,656</u>	<u>5,047,710</u>	<u>(6,484,946)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 4 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

	2026					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services - Administration:						
Personnel	1,826,072	-	-	1,826,072	942,537	(883,535)
Fringe Benefits	861,520	-	-	861,520	445,581	(415,939)
Services	3,626,215	-	-	3,626,215	1,711,971	(1,914,244)
Supplies	155,500	-	-	155,500	63,137	(92,363)
Repairs and Maintenance	302,500	-	-	302,500	106,758	(195,742)
Minor Equipment	7,500	-	-	7,500	2,497	(5,003)
Expenditure Recovery	(3,350,000)	-	-	(3,350,000)	(1,568,866)	1,781,134
	<u>3,429,307</u>	<u>-</u>	<u>-</u>	<u>3,429,307</u>	<u>1,703,615</u>	<u>(1,725,692)</u>
Administrative Services - Property Assessment:						
Personnel	3,685,172	-	-	3,685,172	1,727,725	(1,957,447)
Fringe Benefits	1,950,613	-	-	1,950,613	937,145	(1,013,468)
Services	1,221,000	-	-	1,221,000	679,849	(541,151)
Supplies	61,350	-	-	61,350	8,985	(52,365)
Repairs and Maintenance	3,000	-	-	3,000	-	(3,000)
Minor Equipment	75,000	-	-	75,000	-	(75,000)
	<u>6,996,135</u>	<u>-</u>	<u>-</u>	<u>6,996,135</u>	<u>3,353,704</u>	<u>(3,642,431)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 5 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

	2026					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Administrative Services - Elections:						
Personnel	2,971,878	-	-	2,971,878	1,419,250	(1,552,628)
Fringe Benefits	1,117,460	-	-	1,117,460	538,430	(579,030)
Services	5,848,000	-	-	5,848,000	2,704,349	(3,143,651)
Supplies	218,500	-	-	218,500	33,395	(185,105)
Repairs and Maintenance	5,500	-	-	5,500	-	(5,500)
Minor Equipment	20,000	-	-	20,000	16,001	(3,999)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	-	2,500,000
	<u>7,681,338</u>	<u>-</u>	<u>-</u>	<u>7,681,338</u>	<u>4,711,425</u>	<u>(2,969,913)</u>
Administrative Services - Marketing and Special Events:						
Personnel	1,464,010	-	-	1,464,010	637,641	(826,369)
Fringe Benefits	542,673	-	-	542,673	266,920	(275,753)
Services	1,692,550	1,853	-	1,694,403	531,332	(1,163,071)
Supplies	320,000	-	-	320,000	19,531	(300,469)
Repairs and Maintenance	1,000	-	-	1,000	-	(1,000)
Minor Equipment	5,000	-	-	5,000	1,359	(3,641)
Expenditure Recovery	(550,000)	-	-	(550,000)	-	550,000
	<u>3,475,233</u>	<u>1,853</u>	<u>-</u>	<u>3,477,086</u>	<u>1,456,783</u>	<u>(2,020,303)</u>
Administrative Services - Real Estate:						
Personnel	1,187,074	-	-	1,187,074	546,207	(640,867)
Fringe Benefits	704,182	-	-	704,182	296,701	(407,481)
Services	481,341	-	-	481,341	36,938	(444,403)
Supplies	18,000	-	-	18,000	2,682	(15,318)
Repairs and Maintenance	9,000	-	-	9,000	-	(9,000)
	<u>2,399,597</u>	<u>-</u>	<u>-</u>	<u>2,399,597</u>	<u>882,528</u>	<u>(1,517,069)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 6 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Non-departmental						
Operating Expenditures:						
Fringe Benefits	61,456	-	-	61,456	4,139,840	4,078,384
Services*	10,746,000	-	-	10,746,000	5,114,010	(5,631,990)
	10,807,456	-	-	10,807,456	9,253,850	(1,553,606)
Controller:						
Personnel	6,042,545	-	-	6,042,545	2,700,258	(3,342,287)
Fringe Benefits	2,440,273	-	-	2,440,273	1,117,696	(1,322,577)
Services	697,300	2,000	-	699,300	344,975	(354,325)
Supplies	27,500	-	-	27,500	4,075	(23,425)
Repairs and Maintenance	72,900	-	-	72,900	59,103	(13,797)
Minor Equipment	18,000	-	-	18,000	-	(18,000)
Expenditure Recovery	(500,000)	-	-	(500,000)	(122,836)	377,164
	8,798,518	2,000	-	8,800,518	4,103,271	(4,697,247)
Medical Examiner:						
Personnel	7,756,776	-	-	7,756,776	3,493,369	(4,263,407)
Fringe Benefits	3,014,089	-	-	3,014,089	1,400,030	(1,614,059)
Services	1,839,000	45	-	1,839,045	1,168,337	(670,708)
Supplies	608,000	17,354	-	625,354	411,678	(213,676)
Repairs and Maintenance	745,000	565	-	745,565	339,021	(406,544)
Expenditure Recovery	(150,000)	-	-	(150,000)	-	150,000
	13,812,865	17,964	-	13,830,829	6,812,435	(7,018,394)
Department of Sustainability						
Personnel	572,375	-	-	572,375	228,748	(343,627)
Fringe Benefits	221,514	-	-	221,514	87,615	(133,899)
Services	368,500	639	-	369,139	115,469	(253,670)
Supplies	18,200	-	-	18,200	3,221	(14,979)
Repairs and Maintenance	15,000	-	-	15,000	795	(14,205)
Minor Equipment	2,500	-	-	2,500	-	(2,500)
	1,198,089	639	-	1,198,728	435,848	(762,880)

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

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 7 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

		2026					
		Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
District Attorney:							
Personnel	17,805,435	-	-	17,805,435	8,790,704	(9,014,731)	
Fringe Benefits	6,305,520	-	-	6,305,520	3,103,548	(3,201,972)	
Services	2,476,951	77,771	-	2,554,722	1,222,761	(1,331,961)	
Supplies	243,780	-	-	243,780	140,508	(103,272)	
Repairs and Maintenance	47,875	-	-	47,875	10,620	(37,255)	
Minor Equipment	25,000	-	-	25,000	-	(25,000)	
Expenditure Recovery	(298,100)	-	-	(298,100)	(99,540)	198,560	
	<u>26,606,461</u>	<u>77,771</u>	<u>-</u>	<u>26,684,232</u>	<u>13,168,601</u>	<u>(13,515,631)</u>	
Court Records:							
Personnel	5,314,874	-	-	5,314,874	2,383,149	(2,931,725)	
Fringe Benefits	2,396,182	-	-	2,396,182	1,080,095	(1,316,087)	
Services	508,000	-	-	508,000	240,420	(267,580)	
Supplies	106,000	26,362	-	132,362	47,153	(85,209)	
Repairs and Maintenance	10,000	-	-	10,000	5,161	(4,839)	
Minor Equipment	15,000	-	-	15,000	-	(15,000)	
	<u>8,350,056</u>	<u>26,362</u>	<u>-</u>	<u>8,376,418</u>	<u>3,755,978</u>	<u>(4,620,440)</u>	
Treasurer:							
Personnel	4,881,748	-	-	4,881,748	1,988,505	(2,893,243)	
Fringe Benefits	2,015,712	-	-	2,015,712	906,537	(1,109,175)	
Services	2,442,655	5,352	-	2,448,007	853,392	(1,594,615)	
Supplies	55,415	-	-	55,415	13,509	(41,906)	
Repairs and Maintenance	17,268	-	-	17,268	7,059	(10,209)	
Minor Equipment	5,000	-	-	5,000	1,371	(3,629)	
Expenditure Recovery	(420,000)	-	-	(420,000)	(420,000)	-	
	<u>8,997,798</u>	<u>5,352</u>	<u>-</u>	<u>9,003,150</u>	<u>3,350,373</u>	<u>(5,652,777)</u>	

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 8 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

		2026					
		Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Sheriff:							
Personnel	22,601,664	-	-	22,601,664	10,769,207	(11,832,457)	
Fringe Benefits	8,100,928	-	-	8,100,928	4,348,439	(3,752,489)	
Services	588,998	-	-	588,998	267,603	(321,395)	
Supplies	233,215	45,529	-	278,744	62,514	(216,230)	
Repairs and Maintenance	77,250	-	-	77,250	71,690	(5,560)	
Minor Equipment	7,725	-	-	7,725	-	(7,725)	
Expenditure Recovery	(6,562,811)	-	-	(6,562,811)	(1,300,219)	5,262,592	
	<u>25,046,969</u>	<u>45,529</u>	<u>-</u>	<u>25,092,498</u>	<u>14,219,234</u>	<u>(10,873,264)</u>	
Court of Common Pleas:							
Personnel	53,165,998	-	-	53,165,998	25,438,267	(27,727,731)	
Fringe Benefits	24,113,535	-	-	24,113,535	11,932,506	(12,181,029)	
Services*	15,650,110	25,057	(11,000)	15,664,167	7,195,325	(8,468,842)	
Supplies	946,402	30,994	11,000	988,396	288,458	(699,938)	
Materials	8,500	-	-	8,500	534	(7,966)	
Repairs and Maintenance	157,500	-	-	157,500	41,666	(115,834)	
Minor Equipment	281,500	-	-	281,500	44,071	(237,429)	
Expenditure Recovery	(720,000)	-	-	(720,000)	(216,579)	503,421	
	<u>93,603,545</u>	<u>56,051</u>	<u>-</u>	<u>93,659,596</u>	<u>44,724,248</u>	<u>(48,935,348)</u>	
Vacant Property Review Board:							
Other operating	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>60,019</u>	<u>(189,981)</u>	
Allegheny Place Project:							
Other operating	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>	

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

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 9 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Facilities Management:						
Personnel	13,174,707	-	-	13,174,707	6,706,468	(6,468,239)
Fringe Benefits	6,493,701	-	-	6,493,701	3,105,436	(3,388,265)
Services	8,115,498	34,226	-	8,149,724	3,884,566	(4,265,158)
Supplies	352,200	-	-	352,200	148,780	(203,420)
Materials	244,300	-	-	244,300	134,003	(110,297)
Repairs and Maintenance	126,700	-	-	126,700	23,855	(102,845)
Expenditure recovery	(1,100,000)	-	-	(1,100,000)	-	1,100,000
	<u>27,407,106</u>	<u>34,226</u>	<u>-</u>	<u>27,441,332</u>	<u>14,003,108</u>	<u>(13,438,224)</u>
Total General Government	<u>294,509,047</u>	<u>301,066</u>	<u>-</u>	<u>294,810,113</u>	<u>147,361,015</u>	<u>(147,449,098)</u>
Public Safety:						
Emergency Services:						
Personnel	2,092,544	-	-	2,092,544	980,717	(1,111,827)
Fringe Benefits	938,631	-	-	938,631	415,021	(523,610)
Services*	1,174,458	88	-	1,174,546	372,457	(802,089)
Supplies	137,500	15,629	-	153,129	41,525	(111,604)
Materials	15,850	-	-	15,850	3,850	(12,000)
Repairs and Maintenance	54,000	-	-	54,000	11,545	(42,455)
Minor Equipment	9,000	-	-	9,000	863	(8,137)
	<u>4,421,983</u>	<u>15,717</u>	<u>-</u>	<u>4,437,700</u>	<u>1,825,978</u>	<u>(2,611,722)</u>
Jail:						
Personnel	58,815,317	-	-	58,815,317	30,014,608	(28,800,709)
Fringe Benefits	23,587,817	-	-	23,587,817	11,879,501	(11,708,316)
Services	32,484,683	263,367	-	32,748,050	16,213,143	(16,534,907)
Supplies	9,279,000	167,575	-	9,446,575	4,428,417	(5,018,158)
Materials	382,700	11,115	-	393,815	85,352	(308,463)
Repairs and Maintenance	641,000	21,787	-	662,787	245,373	(417,414)
Minor Equipment	140,500	7,868	-	148,368	7,868	(140,500)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	(1,320,755)	1,179,245
	<u>122,831,017</u>	<u>471,712</u>	<u>-</u>	<u>123,302,729</u>	<u>61,553,507</u>	<u>(61,749,222)</u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 10 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
County Police:						
Personnel	33,092,339	-	-	33,092,339	15,499,000	(17,593,339)
Fringe Benefits	10,270,945	-	-	10,270,945	4,904,455	(5,366,490)
Services	2,278,640	177	-	2,278,817	1,300,149	(978,668)
Supplies	456,444	33,893	-	490,337	289,323	(201,014)
Materials	16,284	-	-	16,284	1,614	(14,670)
Repairs and Maintenance	154,340	-	-	154,340	94,326	(60,014)
Minor Equipment	48,045	-	-	48,045	16,588	(31,457)
Expenditure Recovery	(1,232,574)	-	-	(1,232,574)	(322,484)	910,090
	<u>45,084,463</u>	<u>34,070</u>	<u>-</u>	<u>45,118,533</u>	<u>21,782,971</u>	<u>(23,335,562)</u>
Total Public Safety	<u>172,337,463</u>	<u>521,499</u>	<u>-</u>	<u>172,858,962</u>	<u>85,162,456</u>	<u>(87,696,506)</u>
**Public Works:						
Personnel	14,478,152	-	-	14,478,152	7,257,966	(7,220,186)
Fringe Benefits	7,019,303	-	-	7,019,303	3,497,053	(3,522,250)
Services	6,460,550	8	(367,012)	6,093,546	1,764,763	(4,328,783)
Supplies	1,723,000	1,048	-	1,724,048	843,272	(880,776)
Materials	2,973,500	19,734	-	2,993,234	1,676,506	(1,316,728)
Repairs and Maintenance	82,500	145	-	82,645	33,362	(49,283)
Minor Equipment	153,350	-	367,012	520,362	382,015	(138,347)
	<u>32,890,355</u>	<u>20,935</u>	<u>-</u>	<u>32,911,290</u>	<u>15,454,937</u>	<u>(17,456,353)</u>
Total Public Works	<u>32,890,355</u>	<u>20,935</u>	<u>-</u>	<u>32,911,290</u>	<u>15,454,937</u>	<u>(17,456,353)</u>
***Transportation:						
Pittsburgh Regional Transit:						
Other operating	<u>45,224,767</u>	<u>-</u>	<u>-</u>	<u>45,224,767</u>	<u>42,813,720</u>	<u>(2,411,047)</u>
Airport Corridor Transportation Association:						
Other operating	<u>160,215</u>	<u>-</u>	<u>-</u>	<u>160,215</u>	<u>160,215</u>	<u>-</u>
Heritage Community Initiatives:						
Other operating	<u>214,955</u>	<u>-</u>	<u>-</u>	<u>214,955</u>	<u>214,955</u>	<u>-</u>
Total Transportation	<u>45,599,937</u>	<u>-</u>	<u>-</u>	<u>45,599,937</u>	<u>43,188,890</u>	<u>(2,411,047)</u>

** Includes Liquid Fuel and Infrastructure Support Special Revenue Funds

***Special Revenue Fund

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 11 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

	2026					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Health and Welfare:						
Health:						
Personnel	14,206,439	-	-	14,206,439	6,612,906	(7,593,533)
Fringe Benefits	5,920,642	-	-	5,920,642	2,935,897	(2,984,745)
Services	5,210,372	72,447	(51,000)	5,231,819	1,564,249	(3,667,570)
Supplies	741,850	12,795	51,000	805,645	232,257	(573,388)
Materials	51,500	1,720	-	53,220	3,920	(49,300)
Repairs and Maintenance	50,038	-	-	50,038	8,737	(41,301)
Minor Equipment	124,300	51,979	-	176,279	52,949	(123,330)
Expenditure Recovery	(1,432,721)	-	-	(1,432,721)	(810,154)	622,567
	<u>24,872,420</u>	<u>138,941</u>	<u>-</u>	<u>25,011,361</u>	<u>10,600,761</u>	<u>(14,410,600)</u>
Human Services:						
Personnel	40,905,044	-	-	40,905,044	18,042,872	(22,862,172)
Fringe Benefits	16,629,821	-	-	16,629,821	7,374,221	(9,255,600)
Services*	197,634,610	79,906	-	197,714,516	100,490,742	(97,223,774)
Supplies	2,190,000	57,300	-	2,247,300	698,038	(1,549,262)
Materials	305,000	-	-	305,000	172,236	(132,764)
Repairs and Maintenance	160,500	-	-	160,500	2,814	(157,686)
Minor Equipment	280,000	235,185	-	515,185	249,868	(265,317)
Expenditure Recovery	(97,463,251)	-	-	(97,463,251)	(46,336,357)	51,126,894
Contributed Services	117,806,502	-	-	117,806,502	57,243,666	(60,562,836)
	<u>278,448,226</u>	<u>372,391</u>	<u>-</u>	<u>278,820,617</u>	<u>137,938,100</u>	<u>(140,882,517)</u>
John J. Kane Community Living Centers:						
Personnel	44,402,847	-	-	44,402,847	19,832,434	(24,570,413)
Fringe Benefits	19,903,213	-	-	19,903,213	8,698,744	(11,204,469)
Services	40,445,367	13,980	-	40,459,347	20,104,186	(20,355,161)
Supplies	15,331,000	81,912	-	15,412,912	6,779,289	(8,633,623)
Materials	576,000	6,447	-	582,447	248,182	(334,265)
Repairs and Maintenance	727,000	4,977	-	731,977	317,705	(414,272)
Minor Equipment	375,000	8,708	-	383,708	70,850	(312,858)
Expenditure Recovery	(2,500,000)	-	-	(2,500,000)	(770,125)	1,729,875
	<u>119,260,427</u>	<u>116,024</u>	<u>-</u>	<u>119,376,451</u>	<u>55,281,265</u>	<u>(64,095,186)</u>

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

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 12 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

2026						
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Juvenile Court:						
Personnel	3,851,366	-	-	3,851,366	1,725,207	(2,126,159)
Fringe Benefits	1,559,193	-	-	1,559,193	758,497	(800,696)
Services	28,038,024	200,612	(15,000)	28,223,636	16,151,237	(12,072,399)
Supplies	167,000	-	-	167,000	85,532	(81,468)
Materials	63,000	-	15,000	78,000	43,132	(34,868)
Repairs and Maintenance	25,000	-	-	25,000	1,985	(23,015)
Minor Equipment	125,000	-	-	125,000	3,672	(121,328)
Expenditure Recovery	(1,527,856)	-	-	(1,527,856)	(793,632)	734,224
Contributed Services	1,527,856	-	-	1,527,856	793,632	(734,224)
	<u>33,828,583</u>	<u>200,612</u>	<u>-</u>	<u>34,029,195</u>	<u>18,769,262</u>	<u>(15,259,933)</u>
Children Initiatives:						
Personnel	817,695	-	-	817,695	379,182	(438,513)
Fringe Benefits	336,891	-	-	336,891	169,348	(167,543)
Services	148,761	-	-	148,761	690	(148,071)
Supplies	11,000	-	-	11,000	41	(10,959)
Expenditure Recovery	-	-	-	-	(7,753)	(7,753)
	<u>1,314,347</u>	<u>-</u>	<u>-</u>	<u>1,314,347</u>	<u>541,508</u>	<u>(772,839)</u>
Total Health and Welfare	<u>457,724,003</u>	<u>827,968</u>	<u>-</u>	<u>458,551,971</u>	<u>223,130,896</u>	<u>(235,421,075)</u>
Culture and Recreation:						
Parks:						
Personnel	13,516,132	-	-	13,516,132	6,203,430	(7,312,702)
Fringe Benefits	5,922,334	-	-	5,922,334	2,732,818	(3,189,516)
Services	6,647,650	2,989	-	6,650,639	2,847,520	(3,803,119)
Supplies	1,620,000	54,131	-	1,674,131	800,915	(873,216)
Materials	489,000	26,282	-	515,282	235,541	(279,741)
Repairs and Maintenance	286,000	1,030	-	287,030	122,930	(164,100)
Minor Equipment	6,000	-	-	6,000	3,500	(2,500)
	<u>28,487,116</u>	<u>84,432</u>	<u>-</u>	<u>28,571,548</u>	<u>12,946,654</u>	<u>(15,624,894)</u>
Cooperative Extension:						
Services	250,000	-	-	250,000	62,500	(187,500)
	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>62,500</u>	<u>(187,500)</u>
Memorial Hall:						
Other Operating	800,000	-	-	800,000	300,000	(500,000)
Total Culture and Recreation	<u>29,537,116</u>	<u>84,432</u>	<u>-</u>	<u>29,621,548</u>	<u>13,309,154</u>	<u>(16,312,394)</u>

INTERIM FINANCIAL STATEMENTS

Exhibit 11 (Page 13 of 13)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures - Budget and Actual
General, Special Revenue, and Debt Service Funds
For Six Months Ended June 30, 2026
(Unaudited)

	2026					
	Adopted Budget	Prior Reappropriations	Budget Amendments/Transfers	Final Budget	Actual	Variance
Education:						
Community College of Allegheny County (CCAC):						
Other operating	36,760,200	-	-	36,760,200	17,940,000	(18,820,200)
Allegheny County Library Association:						
Other operating	57,500	-	-	57,500	57,500	-
Local Government Academy:						
Other operating	150,000	-	-	150,000	150,000	-
Total Education	36,967,700	-	-	36,967,700	18,147,500	(18,820,200)
Economic Development:						
Councils of Government:						
Other operating	52,500	-	-	52,500	30,000	(22,500)
Allegheny League of Municipalities:						
Other operating	150,000	-	-	150,000	150,000	-
Total Economic Development	202,500	-	-	202,500	180,000	(22,500)
Debt Service:						
Principal Retirement	46,192,059	-	-	46,192,059	3,920,000	(42,272,059)
Interest charges	35,635,672	-	-	35,635,672	17,273,891	(18,361,781)
Cost of Issuance	690,000	-	-	690,000	20,073	(669,927)
Total Debt Service	82,517,731	-	-	82,517,731	21,213,964	(61,303,767)
Total Expenditures*	\$ 1,152,285,852	1,755,900	-	1,154,041,752	567,148,812	(586,892,940)

* 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.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(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, 2026. 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, 2025.

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.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(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 County Parks Foundation	Allegheny County Industrial Development Authority (ACIDA)
Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc.	

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 2026 certified assessed values were \$84,675,106,707.

The tax rate to finance general governmental services, other than debt service requirements, for the year ending December 31, 2026 is \$0.55175 per \$100. The tax rate to finance debt service requirements for the year ending December 31, 2026 is \$0.09125 per \$100, for a total rate of \$0.643.

Real property taxes levied are recorded as receivables, net of amounts estimated to be uncollectible. At June 30, 2026, the allowances for uncollectible delinquent and lien property taxes aggregated \$21,181,782 and \$8,974,228 respectively.

Real property taxes for 2026 were levied on January 1, 2026, with a final due date of April 30, 2026. A 2% discount was granted on remittances prior to April 1, 2026. In July 2026, tax liens were filed for taxes due May 31, 2025.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(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 \$6,500,000.

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 2026, \$67,500,000 in revenue was budgeted for the sales tax; \$29,677,622 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 2026, \$51,928,139 in drink tax and \$7,354,100 in vehicle rental tax revenues (including penalty and interest) were budgeted for 2026 Transit funding.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(Unaudited)

6. Contingencies

The County is subject to certain regulatory requirements and is party to various litigation and claims as of June 30, 2026, 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 ten claims for death/personal injury and/or property damage from improper maintenance or incidents on County roadways or properties. Three of the claims are in the discovery phase, one is in the preliminary objections phase, one claim has just been served, and for the other five cases, the Law Department has issued legal hold notices. 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 fifteen cases awaiting judicial determination.
- D. The County is a defendant in twelve 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, three cases have filed a motion to dismiss, two new cases have received an answer from Allegheny County, two motions filed for summary judgment, and one new lawsuit with no responsive pleading filed. 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.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(Unaudited)

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-
- E. Five 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 eleven cases due to COVID-19 emergency orders and policies claiming civil rights violations. Three cases are in discovery, four cases the County has filed a motion to dismiss, two cases have had parts of the plaintiff's claims dismissed and sent back to discovery, and two cases the federal court has stayed the case to allow labor relations matters to conclude. 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 four cases for asbestos exposure on the airport premise. Allegheny County is sued as a premises-bases asbestos defendant. Two cases were filed by the administrator of a decedent's estate and two were filed by living plaintiffs. 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. Motion to dismiss was granted and Plaintiff appealed. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.
- I. The Allegheny County Health Department is a defendant in one case where the plaintiff is trying to obtain a declaratory judgement and federal injunction precluding ACHD from requiring it to get an ACHD permit. The County has filed a motion to dismiss which is pending before the court. It remains premature at this time to state with any degree of certainty they likelihood of a favorable or unfavorable outcome.

INTERIM FINANCIAL STATEMENTS

- J. The County is a defendant in one state court lawsuit filed by the local District Attorney and a District Attorney employee. They allege that the Allegheny County pension system will become financially insolvent in the future, and they seek judicial intervention to prevent this. Allegheny County has filed preliminary objections. The parties have filed cross motions for summary judgment and are awaiting a ruling from the court. It remains premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome.
- K. The County is a defendant in many ongoing eminent domain proceedings. Most of these have minimal monetary impact upon Allegheny County. There are two specific proceedings which may have a material impact on Allegheny County. The first matter involves a claim brought against the County alleging a de facto taking of property. The second matter concerns a major road reconstruction project for Campbells Run Road where the County has filed approximately twenty-five declarations of taking, against various types of commercial property interests. It remains premature at this time to state with any degree of certainty the likelihood of a favorable or unfavorable outcome.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(Unaudited)

7. Legal Compliance

All departments were under budget. There were no other legal compliance concerns as of June 30, 2026.

8. Interfund Receivables, Payables and Transfers

At June 30, 2026, 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	Out
General	\$49,323,503	20,324,207	-	14,864,032
Special Revenue:				
Liquid Fuel Tax	-	4,257,052	-	-
Infrastructure Support	-	4,000,000	-	-
County Grants	6,965,542	2,102,112	8,126,267	1,149,177
Human Services Grants	13,299,705	39,119,626	7,886,942	-
Transportation	-	133,877	-	9,682,302
Debt Service	710,544	23,830	-	-
Capital Projects	8,440	5,142	14,682,302	5,000,000
Risk Management	15,278	14,578	-	-
Custodial Funds	134,393	476,981	-	-
Totals	<u>\$70,457,405</u>	<u>70,457,405</u>	<u>30,695,511</u>	<u>30,695,511</u>

The General Fund Transfers Out represent transfers to cover \$7.4 million in deficits within the Child Support Enforcement, 911 Special Revenue Programs, and Drug Court programs. Also, \$7.2 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.

INTERIM FINANCIAL STATEMENTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(Unaudited)

The County Grants Fund Transfers In represent funding to cover deficits and as part of the agreement mentioned above. The Transfer Out represent \$0.5 million in intrafund cash match to fund a deficit relative to the Electronic Monitoring and Alcohol DUI programs. \$0.6 million was also transferred to the Human Services Fund from Americorps and Drug Courts. The Transportation Fund Transfer Out represent \$9.7 million as part of the 2026 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 from the general fund 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 From Other Funds balance is the transfer of interest from the general fund to capital funds. The Capital Projects Due To Other Funds balance are vouchers entered using the general fund.

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

Final budget	\$1,154,041,752
Budget transfers	31,550,000
	<u>\$1,185,591,752</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
Notes to the Financial Statements
June 30, 2026
(Unaudited)

9. Subsequent Events

On August 5, 2026 the County issued General Obligation Bonds, Series C-82A in the amount of \$58,220,000. The proceeds from the sale of the C-82A Bonds will be used for the purposes of (i) providing funds for the design, acquisition, construction, renovation, improvement, and installation, furnishing, and equipping of improvements and/or additions to the County's facilities and properties, (ii) purchase capital equipment for use in or in connection with the facilities and properties of the County, (iii) undertake such additional capital projects of the County to the extent the County deems appropriate, and (iv) paying the costs of issuing the C-82A Bonds.

On August 5, 2026, the County issued General Obligation Bonds, Series C-82B in the amount of \$5,020,000. The proceeds from the sale of the C-82B Bonds will be used for the purposes of (i) provide funding for economic development projects of the County to the extent the County deems appropriate, including but not limited to, affordable housing, and (ii) paying the costs of issuing the C-82B Bonds.

On August 5, 2026, the County issued General Obligation Refunding Bonds, Series C-83 in the amount of \$214,415,000. The proceeds from the sale of the C-83 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-83 Bonds.

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SUPPLEMENTAL FINANCIAL SCHEDULES

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit A-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
Assets		
Cash and short-term investments	\$ 231,491,721	183,784,650
Delinquent property taxes receivable, net of \$18,175,812 allowance for uncollectible property taxes in 2026 and \$17,171,835 in 2025	7,976,435	9,385,287
Liened property taxes receivable, net of \$5,647,203 allowance for uncollectible property taxes in 2026 and \$5,280,355 in 2025	43,743,826	45,923,053
Sales tax receivable	12,881,367	11,780,684
Accrued tax penalty and interest receivable	1,020,450	849,202
Due from other funds:		
Liquid Fuel Tax Fund	4,257,052	3,800,348
Infrastructure Support Fund	4,000,000	4,248,141
Risk Management Fund	14,578	-
Transportation Fund	-	163,630
County Capital Projects Fund	5,142	166,283
Human Service Grants Fund	39,119,626	62,653,606
County Grants Fund	1,488,918	7,004,244
Custodial Fund	438,187	251,830
	<u>49,323,503</u>	<u>78,288,082</u>
Due from other governments:		
Federal	29,037,009	33,660,024
State	36,427,332	34,462,277
	<u>65,464,341</u>	<u>68,122,301</u>
Due from component units	927,104	955,687
Accounts receivable - other	34,711,819	29,074,358
Accrued interest receivable	1,342,208	1,529,777
	<u>448,882,774</u>	<u>429,693,081</u>
Total assets	\$ 448,882,774	429,693,081

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit A-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
General Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Liabilities:</u>		
Vouchers payable	\$ 22,200,934	8,881,257
Accrued payroll	16,629,785	17,226,113
Payroll withholdings	6,854,810	6,167,587
Due to other funds:		
Debt Service Fund	710,544	931,957
Risk Management Fund	15,278	106,657
County Capital Projects Fund	8,440	181,166
Human Service Grants Fund	12,646,457	16,230,491
County Grants Fund	6,904,095	9,569,235
Custodial Fund	39,393	39,536
	<u>20,324,207</u>	<u>27,059,042</u>
Due to other governments:		
Other	21,692	14,343
	<u>21,692</u>	<u>14,343</u>
Due to component units	300,000	420,000
Accrued liabilities	37,590,348	35,256,429
Unearned revenue	1,619,456	1,358,125
Accrued pension costs	3,721,754	3,814,022
Accrued workers' compensation	646,019	559,828
Accrued unemployment compensation	149,064	109,372
	<u>110,058,069</u>	<u>100,866,118</u>
<u>Deferred Inflows of Resources</u>		
Unavailable revenue - property taxes	44,575,278	49,157,288
<u>Fund balance:</u>		
Assigned to:		
Purchases on order	6,010,828	5,889,342
Claims and settlements	2,500,000	1,250,000
Tax appeals	2,500,000	1,000,000
Unassigned:	<u>283,238,599</u>	<u>271,530,333</u>
Total fund balance	<u>294,249,427</u>	<u>279,669,675</u>
Total liabilities and fund balance	<u>\$ 448,882,774</u>	<u>429,693,081</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025 Actual
	Final Budget	Actual	Variance	
Revenues:				
Property taxes:				
Current	\$ 432,762,131	423,058,236	(9,703,895)	440,138,381
Delinquent	22,613,678	16,145,380	(6,468,298)	11,073,313
Liened	4,970,511	2,110,721	(2,859,790)	1,954,044
Interest and penalty	3,990,294	2,295,605	(1,694,689)	1,785,696
Payment in lieu of taxes	500,000	259,722	(240,278)	236,733
Tax refunds	(5,250,000)	(2,480,720)	2,769,280	(2,010,191)
	<u>459,586,614</u>	<u>441,388,944</u>	<u>(18,197,670)</u>	<u>453,177,976</u>
Sales and use tax	67,500,000	35,026,408	(32,473,592)	32,954,147
Hotel tax	9,750,000	756,943	(8,993,057)	706,969
Gaming local share assessment	5,305,000	2,566,796	(2,738,204)	2,584,720
	<u>542,141,614</u>	<u>479,739,091</u>	<u>(62,402,523)</u>	<u>489,423,812</u>
Licenses and permits:				
Firearm licenses	510,750	254,544	(256,206)	169,983
Hunting, fishing and dog licenses	121,000	58,849	(62,151)	53,334
Road opening permits	215,000	142,571	(72,429)	102,080
Pole and wire privileges	22,000	-	(22,000)	-
Health licenses and permits - food	2,392,000	1,336,207	(1,055,793)	1,104,071
Health licenses and permits - housing	345,000	138,851	(206,149)	157,876
Flammable liquid permits	186,462	149,025	(37,437)	119,225
Small games of chance permits	110,000	56,925	(53,075)	65,150
Bingo permits	18,000	9,815	(8,185)	10,690
Other licenses and permits	22,000	5,195	(16,805)	6,393
	<u>3,942,212</u>	<u>2,151,982</u>	<u>(1,790,230)</u>	<u>1,788,802</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025 Actual
	Final Budget	Actual	Variance	
Federal revenues:				
Maintenance of prisoners	25,000	20,995	(4,005)	8,925
Skilled and intermediate nursing care	1,772,000	1,835,813	63,813	831,250
Medicare	2,928,000	2,169,023	(758,977)	1,033,815
Social Services	1,200,000	590,856	(609,144)	590,856
Foster Care	150,000	16,288	(133,712)	14,433
Adoption Services	900,000	450,168	(449,832)	450,168
Child Placement	19,125,000	8,745,764	(10,379,236)	8,823,291
Adoption Assistance	16,900,000	7,954,843	(8,945,157)	6,251,769
Guardianship Assistance	5,000,000	2,446,531	(2,553,469)	2,032,147
Temporary assistance to needy families	7,400,000	3,690,612	(3,709,388)	3,693,813
Medicaid	290,000	72,634	(217,366)	143,500
Juvenile Court rent reimbursement	950,000	432,893	(517,107)	450,472
Miscellaneous	10,000	-	(10,000)	1,728
	<u>56,650,000</u>	<u>28,426,420</u>	<u>(28,223,580)</u>	<u>24,326,167</u>
State revenues:				
Court operations	1,960,000	969,764	(990,236)	969,764
Juvenile probation	2,165,000	1,082,283	(1,082,717)	1,082,284
Public utility tax	395,000	197,500	(197,500)	190,000
Health department	8,152,900	3,936,186	(4,216,714)	3,705,465
Jurors fees reimbursement	70,000	17,029	(52,971)	24,980
Skilled and intermediate nursing care	1,445,000	1,521,527	76,527	1,408,808
Medical assistance paid prescriptions	50,000	-	(50,000)	-

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025 Actual
	Final Budget	Actual	Variance	
Act 148 - Children, Youth and Family Services	199,660,364	104,076,188	(95,584,176)	93,442,880
Interpreter cost reimbursement	160,000	174,527	14,527	160,284
Police training academy	125,000	-	(125,000)	72,765
Medical examiner subsidy	3,000,000	10,000	(2,990,000)	-
Miscellaneous state reimbursement	145,000	115,000	(30,000)	125,000
	<u>217,328,264</u>	<u>112,100,004</u>	<u>(105,228,260)</u>	<u>101,182,230</u>
Local governmental units revenues:				
Regional Asset District contractual revenue	29,677,622	13,354,930	(16,322,692)	12,076,124
	<u>29,677,622</u>	<u>13,354,930</u>	<u>(16,322,692)</u>	<u>12,076,124</u>
Charges for services and facilities:				
General government	35,096,730	16,635,512	(18,461,218)	15,863,472
Public safety	13,703,000	6,193,361	(7,509,639)	6,818,557
Health	5,560,600	2,318,084	(3,242,516)	2,511,378
Recreation	6,017,300	3,632,712	(2,384,588)	2,942,836
Election	5,000	1,193	(3,807)	5,078
Use of property and equipment	2,864,000	1,151,776	(1,712,224)	1,055,772
Patient income	7,628,000	4,654,823	(2,973,177)	3,547,801
Collection from parents and guardians	305,000	344,790	39,790	144,107
Administrative fees	8,269,592	2,225,421	(6,044,171)	2,016,765
Private Pay	19,006,000	2,736,275	(16,269,725)	4,279,112
Commercial Insurance	58,710,000	30,487,982	(28,222,018)	27,860,485
Managed Care IGT	18,897,000	3,331,195	(15,565,805)	8,072,107
Miscellaneous	55,000	14,893	(40,107)	16,483
	<u>176,117,222</u>	<u>73,728,017</u>	<u>(102,389,205)</u>	<u>75,133,953</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit A-2 (Page 4 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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			
	Final Budget	Actual	Variance	2025 Actual
Fines and forfeitures:				
District courts	4,001,500	2,012,995	(1,988,505)	1,697,818
Miscellaneous	54,000	24,063	(29,937)	11,040
	<u>4,055,500</u>	<u>2,037,058</u>	<u>(2,018,442)</u>	<u>1,708,858</u>
Interest earnings	9,510,000	5,407,098	(4,102,902)	4,895,005
Miscellaneous revenues:				
Other receipts	4,132,950	1,909,412	(2,223,538)	2,855,036
	<u>4,132,950</u>	<u>1,909,412</u>	<u>(2,223,538)</u>	<u>2,855,036</u>
 Total revenues	 <u>1,043,555,384</u>	 <u>718,854,012</u>	 <u>(324,701,372)</u>	 <u>713,389,987</u>
Expenditures:				
Current:				
General government	294,810,113	147,361,015	(147,449,098)	141,172,152
Public safety	172,858,962	85,162,456	(87,696,506)	81,726,161
Public works	23,731,290	11,075,853	(12,655,437)	9,856,440
Health and welfare	458,551,971	223,130,896	(235,421,075)	213,293,847
Culture and recreation	29,621,548	13,309,154	(16,312,394)	13,736,728
Education	36,967,700	18,147,500	(18,820,200)	18,147,500
Economic development	202,500	180,000	(22,500)	172,500
	<u>1,016,744,084</u>	<u>498,366,874</u>	<u>(518,377,210)</u>	<u>478,105,328</u>
Debt service:				
Cost of Issuance	690,000	20,073	(669,927)	38,134
	<u>690,000</u>	<u>20,073</u>	<u>(669,927)</u>	<u>38,134</u>
 Total expenditures	 <u>1,017,434,084</u>	 <u>498,386,947</u>	 <u>(519,047,137)</u>	 <u>478,143,462</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			
	Final Budget	Actual	Variance	2025 Actual
Excess of revenue (deficiency) over expenditures	26,121,300	220,467,065	194,345,765	235,246,525
Other financing sources (uses):				
Transfers in	3,672,800	-	(3,672,800)	-
Transfers out	(31,550,000)	(14,864,032)	16,685,968	(16,635,895)
Total other financing sources (uses)	(27,877,200)	(14,864,032)	13,013,168	(16,635,895)
Net change in fund balance	(1,755,900)	205,603,033	207,358,933	218,610,630
Fund balance at beginning of year	88,646,394	88,646,394	-	61,059,045
Fund balance at end of period	\$ 86,890,494	294,249,427	207,358,933	279,669,675

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit B-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Assets</u>		
Restricted cash and short-term investments	\$ 62,584,374	50,291,127
Delinquent property taxes receivable, net of \$3,005,970 allowance for uncollectible property taxes in 2026 and \$2,276,991 in 2025	1,319,167	1,244,492
Liened property taxes receivable, net of \$3,327,025 allowance for uncollectible property taxes in 2026 and \$3,319,467 in 2025	10,253,823	10,276,627
Due from other funds:		
General Fund	710,544	931,957
Due from other governments:		
Federal	167,500	-
State	37,500	37,500
Accrued tax penalty and interest receivable	168,765	112,605
Accrued interest receivable	106,431	165,537
	<u>75,348,104</u>	<u>63,059,845</u>
Total assets	\$ <u>75,348,104</u>	<u>63,059,845</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit B-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Debt Service Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	<u>2026</u>	<u>2025</u>
<u>Liabilities</u>		
Vouchers payable	\$ -	15,130
Due to other funds:		
County Grants Fund	23,830	19,664
	<u>23,830</u>	<u>19,664</u>
Total liabilities	<u>23,830</u>	<u>34,794</u>
<u>Deferred Inflows of Resources</u>		
Unavailable revenue - property taxes	<u>10,089,938</u>	<u>10,451,509</u>
<u>Fund balance</u>		
Restricted for:		
Debt service payments for energy bonds	8,280,882	7,728,823
Capitalized interest for debt service payments	-	1,772,556
Assigned to:		
Debt service expenditures	<u>56,953,454</u>	<u>43,072,163</u>
Total fund balance	<u>65,234,336</u>	<u>52,573,542</u>
Total liabilities and fund balance	<u>\$ 75,348,104</u>	<u>63,059,845</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025 Actual
	Final Budget	Actual	Variance	
Revenues:				
Property taxes:				
Current	\$ 74,190,568	69,983,715	(4,206,853)	58,336,902
Delinquent	2,750,632	2,670,120	(80,512)	1,467,912
Liened	865,000	349,057	(515,943)	259,082
Interest and penalty	629,000	379,549	(249,451)	236,779
Homestead exemption	(4,119,301)	-	4,119,301	-
Tax refunds	(1,250,000)	(415,129)	834,871	(258,825)
	<u>73,065,899</u>	<u>72,967,312</u>	<u>(98,587)</u>	<u>60,041,850</u>
Federal revenues	335,000	167,500	(167,500)	172,072
State revenues	75,000	37,500	(37,500)	37,500
Interest earnings	<u>750,000</u>	<u>745,725</u>	<u>(4,275)</u>	<u>469,595</u>
Total revenues	<u>74,225,899</u>	<u>73,918,037</u>	<u>(307,862)</u>	<u>60,721,017</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			
	Final Budget	Actual	Variance	2025 Actual
Expenditures:				
Debt service:				
Principal retirement	46,192,059	3,920,000	(42,272,059)	7,360,000
Interest charges	35,635,672	17,273,891	(18,361,781)	19,415,736
Total expenditures	81,827,731	21,193,891	(60,633,840)	26,775,736
Excess (deficiency) of revenues over expenditures	(7,601,832)	52,724,146	60,325,978	33,945,281
Other financing sources:				
Transfers in	4,000,000	-	(4,000,000)	-
Total other financing sources	4,000,000	-	(4,000,000)	-
Net change in fund balance	(3,601,832)	52,724,146	56,325,978	33,945,281
Fund balance at beginning of year	12,510,190	12,510,190	-	18,628,261
Fund balance at end of period	\$ 8,908,358	65,234,336	56,325,978	52,573,542

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit C-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Liquid Fuel Tax Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

<u>Assets</u>	<u>2026</u>	<u>2025</u>
Restricted cash and short-term investments	\$ 2,320,017	2,169,931
Accrued interest receivable	<u>8,988</u>	<u>6,831</u>
Total assets	<u>\$ 2,329,005</u>	<u>2,176,762</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Due To Other Funds:		
General Fund	\$ 4,257,052	3,800,348
	<u>4,257,052</u>	<u>3,800,348</u>
Total liabilities	<u>4,257,052</u>	<u>3,800,348</u>
Fund balance:		
Unassigned:	<u>(1,928,047)</u>	<u>(1,623,586)</u>
Total fund balance	<u>(1,928,047)</u>	<u>(1,623,586)</u>
Total liabilities and fund balance	<u>\$ 2,329,005</u>	<u>2,176,762</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025
	Final Budget	Actual	Variance	
Revenues:				
State revenues:				
State gasoline tax	\$ 3,885,000	1,482,784	(2,402,216)	1,650,790
Interest earnings	15,000	36,113	21,113	48,893
Total revenues	<u>3,900,000</u>	<u>1,518,897</u>	<u>(2,381,103)</u>	<u>1,699,683</u>
Expenditures:				
Public works:				
Road maintenance:				
Personnel	<u>3,900,000</u>	<u>3,469,715</u>	<u>(430,285)</u>	<u>3,703,799</u>
Deficiency of revenues over expenditures	-	(1,950,818)	(1,950,818)	(2,004,116)
Fund balance at beginning of year	<u>22,771</u>	<u>22,771</u>	-	<u>380,530</u>
Fund balance at end of period	<u>\$ 22,771</u>	<u>(1,928,047)</u>	<u>(1,950,818)</u>	<u>(1,623,586)</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit D-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Transportation Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

<u>Assets</u>	<u>2026</u>	<u>2025</u>
Cash and short-term investments	\$ 4,632,690	13,377,512
Other accounts receivable	2,295,370	2,949,183
Total assets	<u>\$ 6,928,060</u>	<u>16,326,695</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Vouchers payable	\$ -	9,361,560
Due to other funds:		
General fund	-	163,630
Human services grants fund	133,877	177,266
	<u>133,877</u>	<u>340,896</u>
Accrued liabilities	<u>10,178,456</u>	<u>-</u>
Total liabilities	<u>10,312,333</u>	<u>9,702,456</u>
Fund balance:		
Restricted for:		
Transit system	-	6,624,239
Unassigned:	<u>(3,384,273)</u>	<u>-</u>
Total fund balance	<u>(3,384,273)</u>	<u>6,624,239</u>
Total liabilities and fund balance	<u>\$ 6,928,060</u>	<u>16,326,695</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit D-2

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund
For Six Months Ended June 30, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025
	Final Budget	Actual	Variance	Actual
Revenues:				
Alcoholic beverage tax	\$ 51,784,139	22,142,798	(29,641,341)	21,552,722
Rental vehicle tax	7,350,000	3,778,242	(3,571,758)	4,239,010
Alcoholic beverage penalty & interest	144,000	84,717	(59,283)	104,438
Rental vehicle penalty & interest	4,100	76	(4,024)	1,745
Total revenues	59,282,239	26,005,833	(33,276,406)	25,897,915
Expenditures:				
Transportation	45,599,937	43,188,890	(2,411,047)	41,751,117
Excess (deficiency) of revenues over expenditures	13,682,302	(17,183,057)	(30,865,359)	(15,853,202)
Other financing uses:				
Transfers out	(13,682,302)	(9,682,302)	4,000,000	(9,772,154)
Total other financing uses	(13,682,302)	(9,682,302)	4,000,000	(9,772,154)
Net change in fund balance	-	(26,865,359)	(26,865,359)	(25,625,356)
Fund balance at beginning of year	23,481,086	23,481,086	-	32,249,595
Fund balance at end of period	\$ 23,481,086	(3,384,273)	(26,865,359)	6,624,239

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit E-1

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Infrastructure Support Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

<u>Assets</u>	<u>2026</u>	<u>2025</u>
Restricted cash and short-term investments	\$ 5,973,143	5,647,972
Accounts receivable - other	-	8,248
Accrued interest receivable	<u>19,372</u>	<u>22,411</u>
Total assets	<u>\$ 5,992,515</u>	<u>5,678,631</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Vouchers payable	\$ 361,864	-
Due To Other Funds:		
General Fund	<u>\$ 4,000,000</u>	<u>4,248,141</u>
	<u>4,000,000</u>	<u>4,248,141</u>
Accrued liabilities	<u>7,620</u>	<u>-</u>
Total liabilities	<u>4,369,484</u>	<u>4,248,141</u>
Fund balance:		
Restricted for:		
Road maintenance expenditures	352,762	568,059
Assigned to:		
Purchases on order	<u>1,270,269</u>	<u>862,431</u>
Total fund balance	<u>1,623,031</u>	<u>1,430,490</u>
Total liabilities and fund balance	<u>\$ 5,992,515</u>	<u>5,678,631</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts For Six Months Ended June 30, 2025
(Unaudited)

	2026			2025
	Final Budget	Actual	Variance	
Revenues:				
State revenues:				
State Registration Fee	\$ 5,240,000	2,202,295	(3,037,705)	2,225,320
Interest earnings	40,000	73,670	33,670	95,779
Miscellaneous	-	-	-	110
Total revenues	5,280,000	2,275,965	(3,004,035)	2,321,209
Expenditures:				
Public works:				
Road Maintenance	5,280,000	909,369	(4,370,631)	897,063
Total expenditures	5,280,000	909,369	(4,370,631)	897,063
Excess (deficiency) of revenues over expenditures	-	1,366,596	1,366,596	1,424,146
Net change in fund balance	-	1,366,596	1,366,596	1,424,146
Fund balance at beginning of year	256,435	256,435	-	6,344
Fund balance at end of period	\$ 256,435	1,623,031	1,366,596	1,430,490

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit F-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Assets</u>		
Cash and short-term investments	\$ 38,887,073	20,658,802
Investments of pension trust fund at fair value:		
Equity:		
U.S. common and preferred stock	193,203,280	152,206,241
American Depositary Receipts (ADRs)	678,877	449,405
S&P 500 Index Fund	124,984,057	93,249,163
U.S. equity mutual fund	110,046,241	96,907,237
Non-U.S. stock and equity mutual fund	105,648,707	161,700,560
Bonds and notes:		
Certificates of deposit	2,551,514	1,824,018
U.S. government and related agency debt	48,013,394	32,659,251
Fannie Mae and Freddie Mac debt	22,875,814	18,574,019
Fixed income mutual funds	20,202,098	16,951,743
U.S. corporate debt instruments	50,554,501	38,712,502
Non-U.S. government and corporate debt	10,035,618	11,087,167
Other investments:		
Hedge funds	30,159,813	28,479,294
Real estate	128,275,681	140,589,752
Venture capital / private equity	154,027,086	154,333,059
Amount due from brokers	843,084	1,184,189
Accrued interest and dividends receivable	1,704,219	1,770,719
Accrued employer contributions	2,264,372	2,238,582
Accrued employee contributions	2,256,502	2,237,981
Other assets	130,074	84,765
	<u>1,047,342,005</u>	<u>975,898,449</u>
Total assets	\$ 1,047,342,005	975,898,449

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit F-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Liabilities:</u>		
Accrued Payroll	\$ 12,057	15,743
Vouchers payable	208,161	114,359
Payroll withholdings	6,058	6,573
Accrued liabilities	1,917,693	1,583,171
Amount due to brokers	932,733	1,166,986
	<u>3,076,702</u>	<u>2,886,832</u>
<u>Net position:</u>		
Restricted for Pensions	\$ <u>1,044,265,303</u>	<u>973,011,617</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit F-2 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

	2026	2025
Additions:		
Contributions:		
Employee	\$ 26,181,899	23,830,727
Employer	26,153,776	23,729,229
Total contributions	52,335,675	47,559,956
Investment income:		
Net appreciation (depreciation) in fair value of investments	71,633,717	48,512,663
Interest	3,300,781	2,512,438
Dividends	4,853,962	4,948,308
Stock loan income	34,223	13,166
Partnership income (loss)	3,081,526	3,061,634
	82,904,209	59,048,209
Less: Investment management fees	6,007,268	2,055,891
Total investment gain (loss) - net	76,896,941	56,992,318
Miscellaneous income	22	10,000
Total additions - net	129,232,638	104,562,274

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit F-2 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

	2026	2025
Deductions:		
Benefit payments	77,658,649	74,625,432
Refunds of employee contributions	5,470,511	3,625,479
Salaries, wages and related expenses	268,393	229,314
Administrative and miscellaneous expenses	1,105,151	630,841
Total deductions	84,502,704	79,111,066
Change in net position	44,729,934	25,451,208
Net position - beginning of year	999,535,369	947,560,409
Net position - end of period	\$ 1,044,265,303	973,011,617

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit G-1 (Page 1 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Assets</u>		
Cash and short-term investments	\$ 93,791,021	153,380,723
Due from other funds:		
General Fund	8,440	181,166
	<u>8,440</u>	<u>181,166</u>
Due from other governments:		
Federal	1,648,323	2,198,496
State	1,379,835	335,728
	<u>3,028,158</u>	<u>2,534,224</u>
Accrued interest receivable	<u>288,588</u>	<u>479,657</u>
Total assets	\$ <u>97,116,207</u>	<u>156,575,770</u>

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit G-1 (Page 2 of 2)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Balance Sheet
Capital Projects Fund
June 30, 2026
With Comparative Totals for June 30, 2025
(Unaudited)

	2026	2025
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Vouchers payable	\$ 283,979	3,055,655
Due to other funds:		
General Fund	5,142	166,283
County Grants Funds	-	261,527
	5,142	427,810
Accrued liabilities	6,934,634	9,326,020
Total liabilities	7,223,755	12,809,485
Fund balances:		
Restricted for:		
Bridges	2,420,025	2,410,412
Roads	324,018	15,991,851
Transit system	4,858,720	4,903,646
Parks' system	-	2,418,898
Buildings	-	8,016,960
Equipment	-	19,500,056
Feasibility studies	-	8,941,656
Various projects	82,289,689	81,582,806
Total fund balances	89,892,452	143,766,285
Total liabilities and fund balances	\$ 97,116,207	156,575,770

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

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, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

	2026	2025
Revenues:		
Federal revenues	\$ 4,055,559	8,797,023
State revenues	8,316,655	5,043,808
Interest income	2,270,552	3,287,185
Miscellaneous	300,950	341,549
Total revenues	<u>14,943,716</u>	<u>17,469,565</u>
Expenditures:		
Bridges	7,796,869	10,845,004
Roads	6,234,163	6,058,521
Transportation	4,841,151	4,886,077
Parks	3,706,098	2,766,269
Buildings	3,444,051	5,791,614
Equipment	12,046,689	11,793,867
Feasibility studies	5,870,773	10,029,144
Total expenditures	<u>43,939,794</u>	<u>52,170,496</u>
Excess (deficiency) of revenues over expenditures	<u>(28,996,078)</u>	<u>(34,700,931)</u>
Other financing sources:		
Transfers in	14,682,302	9,772,154
Transfers out	<u>(5,000,000)</u>	<u>-</u>
Total other financing sources	<u>9,682,302</u>	<u>9,772,154</u>
Net change in fund balance	(19,313,776)	(24,928,777)
Fund balance at beginning of year	<u>109,206,228</u>	<u>168,695,062</u>
Fund balance at end of period	<u>\$ 89,892,452</u>	<u>143,766,285</u>

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit H

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Capital Assets By Function and Activity
June 30, 2026
(Unaudited)

Function and Activity	Total	Subscription Assets	Land	Land Improvements	Buildings	Infrastructure	Furniture, Fixtures and Equipment
General government:							
Controller	\$ 263,217	-	-	-	-	-	263,217
Medical Examiner	6,171,282	-	-	-	71,131	-	6,100,151
District Attorney	6,907,609	499,799	-	-	5,744,735	-	663,075
Sheriff	584,426	-	-	-	-	-	584,426
Treasurer	131,698	-	-	-	-	-	131,698
Chief Executive/County Manager	13,955	-	-	-	-	-	13,955
County Council	12,415	-	-	-	-	-	12,415
Court of Common Pleas	66,996,387	1,832,624	-	-	59,420,779	-	5,742,984
Administrative Services:							
Property Assessment	17,816	-	-	-	-	-	17,816
Elections	20,894,399	1,442,842	-	-	2,183,814	-	17,267,743
Property and Supplies	508,886	-	-	-	-	-	508,886
Real Estate	3,556,818	3,556,818	-	-	-	-	-
Records Management	5,995	-	-	-	-	-	5,995
Human Resources	2,659,667	1,227,470	-	-	1,432,197	-	-
Law	267,156	251,325	-	-	-	-	15,831
Public Defender	44,268	-	-	-	-	-	44,268
Court Records	1,134,137	-	-	-	-	-	1,134,137
Information Technology	15,002,359	10,477,820	-	-	-	-	4,524,539
Facilities Management	1,574,930	164,238	-	-	964,018	-	446,674
General government land and buildings	133,668,641	-	1,797,263	-	131,871,378	-	-
Total general government	260,416,061	19,452,936	1,797,263	-	201,688,052	-	37,477,810
Culture and recreation	158,718,979	-	7,191,606	3,950,760	65,006,808	67,954,817	14,614,988
Economic development	5,870,120	-	-	-	5,837,235	-	32,885
Health and welfare	283,025,721	5,978,931	3,662,324	-	255,152,504	-	18,231,962
Public safety	241,888,341	586,753	4,077,783	351,399	204,708,341	-	32,164,065
Public works	966,282,644	57,483	14,988,805	4,353,632	45,615,776	850,729,557	50,537,391
Total governmental funds capital assets	\$ 1,916,201,866	26,076,103	31,717,781	8,655,791	778,008,716	918,684,374	153,059,101

See independent accountant's review report.

SUPPLEMENTAL FINANCIAL SCHEDULES

Exhibit I

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Long-Term Debt and Liabilities
June 30, 2026
With Comparative Actual Amounts for June 30, 2025
(Unaudited)

<u>Long-Term Debt and Liabilities</u>		
	<u>2026</u>	<u>2025</u>
General County	\$ 476,247	931,624
Bridges	602,459	1,193,674
Roads	594,735	1,166,387
Airport	649,806	1,262,639
Parks	127,315	248,691
Transportation	213,106	424,027
Public buildings	986,493	1,931,182
Hospital buildings and equipment	2,310,412	4,489,158
Capital projects	<u>880,524,427</u>	<u>914,357,618</u>
Total long-term general obligation bonds	<u>886,485,000</u>	<u>926,005,000</u>
Accrued sick benefits	24,375,728	21,276,430
Accrued workers' compensation	4,765,516	5,350,336
Leases	151,005,278	138,922,723
Subscription based information technology arrangements	<u>6,593,487</u>	<u>7,885,484</u>
Total long-term debt and liabilities	<u>\$ 1,073,225,009</u>	<u>1,099,439,973</u>

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 2026 by the County Council in December, 2025.

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

RE-APPROPRIATION: Fiscal year 2025 funds that have been re-appropriated to fulfill financial commitments made in 2025 for goods and services that will be received in 2026.

FINAL 2026 BUDGET: The total funds available for fiscal year 2026 expenditures, including the 2026 adopted budget, transfers and re-appropriations from 2025 encumbrances.

EXPENDITURES (ACTUAL) AND ENCUMBRANCES YEAR-TO-DATE: Funds expended January 1, 2026 through June 30, 2026 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, 2026.

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.

Expenditure Schedules

Exhibit J

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances - Budget and Actual
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Expenditure Function	Final 2026 Budget	YTD Actuals and Encumbrances 06/30/26	Available Balance	Percentage Available 2026 Budget (Target=50%)	YTD Actuals and Encumbrances 06/30/25
General Government	\$ 294,810,113	149,259,337	145,550,776	49.37 %	142,504,202
Public Safety	172,858,962	86,236,432	86,622,530	50.11 %	83,133,256
Public Works	32,911,290	16,888,559	16,022,731	48.68 %	15,475,110
Transportation	45,599,937	43,188,890	2,411,047	5.29 %	41,751,117
Health and Welfare	458,551,971	225,719,919	232,832,052	50.78 %	215,917,427
Culture and Recreation	29,621,548	13,595,308	16,026,240	54.10 %	14,107,968
Education	36,967,700	18,147,500	18,820,200	50.91 %	18,147,500
Debt Service	82,517,731	21,213,964	61,303,767	74.29 %	26,813,870
Economic Development	202,500	180,000	22,500	11.11 %	172,500
Total Operating Expenditures	\$ <u>1,154,041,752</u>	<u>574,429,909</u>	<u>579,611,843</u>	50.22 %	<u>558,022,950</u>
Less: Encumbrances		<u>(7,281,097)</u>			
Operating Expenditures		<u><u>567,148,812</u></u>			

See independent accountant's review report.

Expenditure Schedules

Exhibit K (Page 1 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Department	Final 2026 Budget	YTD Actual and Encumbrances 06/30/26	Available Balance	Percentage of Available 2026 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/25
General Government					
10 - County Executive	\$ 659,388	367,409	291,979	44.28 %	333,815
11 - County Manager	2,908,500	987,198	1,921,302	66.06 %	1,101,693
12 - County Solicitor	4,488,673	2,577,162	1,911,511	42.59 %	1,805,340
13 - Budget & Finance	4,574,567	1,900,042	2,674,525	58.47 %	471,608
14 - Public Defender	16,407,828	7,995,564	8,412,264	51.27 %	6,529,985
15 - Human Resources	3,467,286	1,813,537	1,653,749	47.70 %	1,538,767
16 - Equity and Inclusion*	-	-	-	- %	431,081
17 - Medical Examiner	13,830,829	6,956,372	6,874,457	49.70 %	6,087,213
18 - Department of Court Records	8,376,418	3,785,696	4,590,722	54.81 %	3,952,867
20 - Administrative Services-Administration	3,429,307	1,791,803	1,637,504	47.75 %	1,977,906
20 - Administrative Services-Elections	7,681,338	4,745,173	2,936,165	38.22 %	3,141,919
20 - Administrative Services-Prop. Assess.	6,996,135	3,408,140	3,587,995	51.29 %	3,400,727
20 - Administrative Services-Purchasing*	-	-	-	- %	509,122
20 - Administrative Services-Special Events	3,477,086	1,523,487	1,953,599	56.18 %	1,405,532
20 - Administrative Services-Real Estate	2,399,597	897,303	1,502,294	62.61 %	1,143,705
23 - Information Technology	11,532,656	5,249,272	6,283,384	54.48 %	5,220,064
38 - Facilities Management	27,441,332	14,093,693	13,347,639	48.64 %	13,244,082
39 - Department of Sustainability	1,198,728	446,556	752,172	62.75 %	461,578
46 - Non-departmental	10,807,456	9,253,850	1,553,606	14.38 %	11,395,009
49 - Misc Agencies	715,800	377,919	337,881	47.20 %	564,088
55 - County Council	1,177,195	452,171	725,024	61.59 %	441,786

*Equity and Inclusion, and Purchasing moved under Budget & Finance in 2026

Expenditure Schedules

Exhibit K (Page 2 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Department	Final 2026 Budget	YTD Actual and Encumbrances 06/30/26	Available Balance	Percentage of Available 2026 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/25
General Government con't					
60 - Court of Common Pleas	93,659,596	45,375,655	48,283,941	51.55 %	42,974,627
70 - Controller	8,800,518	4,174,520	4,625,998	52.57 %	4,162,288
71 - Sheriff	25,092,498	14,487,672	10,604,826	42.26 %	13,499,130
72 - Treasurer	9,003,150	3,373,116	5,630,034	62.53 %	3,817,611
73 - District Attorney	26,684,232	13,226,027	13,458,205	50.44 %	12,892,659
Total General Government	<u>294,810,113</u>	<u>149,259,337</u>	<u>145,550,776</u>	49.37 %	<u>142,504,202</u>
Public Safety					
30 - Jail	123,302,729	62,474,672	60,828,057	49.33 %	60,383,971
31 - County Police	45,118,533	21,892,013	23,226,520	51.48 %	20,828,847
33 - Emergency Management	4,437,700	1,869,747	2,567,953	57.87 %	1,920,438
Total Public Safety	<u>172,858,962</u>	<u>86,236,432</u>	<u>86,622,530</u>	50.11 %	<u>83,133,256</u>
Public Works					
35 - Public Works	32,911,290	16,888,559	16,022,731	48.68 %	15,475,110
Total Public Works	<u>32,911,290</u>	<u>16,888,559</u>	<u>16,022,731</u>	48.68 %	<u>15,475,110</u>
Transportation					
49 - Misc Agencies - PRT	45,224,767	42,813,720	2,411,047	5.33 %	41,465,947
49 - Misc Agencies - ACTA	160,215	160,215	-	- %	90,215
49 - Misc Agencies - HCI	214,955	214,955	-	- %	194,955
Total Transportation	<u>45,599,937</u>	<u>43,188,890</u>	<u>2,411,047</u>	5.29 %	<u>41,751,117</u>

Expenditure Schedules

Exhibit K (Page 3 of 4)

COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Department	Final 2026 Budget	YTD Actual and Encumbrances 06/30/26	Available Balance	Percentage of Available 2026 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/25
Health and Welfare					
24 - Children Initiatives	1,314,347	544,988	769,359	58.54 %	1,520,049
25 - Human Services	278,820,617	138,173,005	140,647,612	50.44 %	126,448,290
26 - John J. Kane Regional Centers	119,376,451	57,096,524	62,279,927	52.17 %	61,237,617
27 - Health Department	25,011,361	10,812,170	14,199,191	56.77 %	10,322,946
48 - Juvenile Court Placement	34,029,195	19,093,232	14,935,963	43.89 %	16,388,525
Total Health and Welfare	<u>458,551,971</u>	<u>225,719,919</u>	<u>232,832,052</u>	50.78 %	<u>215,917,427</u>
Culture and Recreation					
37 - Parks	28,571,548	13,232,808	15,338,740	53.69 %	13,770,468
49 - Misc Agencies - Memorial Hall	800,000	300,000	500,000	62.50 %	275,000
49 - Misc Agencies - Coop Extension	250,000	62,500	187,500	75.00 %	62,500
Total Culture and Recreation	<u>29,621,548</u>	<u>13,595,308</u>	<u>16,026,240</u>	54.10 %	<u>14,107,968</u>
Education					
49 - Misc Agencies - CCAC	36,760,200	17,940,000	18,820,200	51.20 %	17,940,000
49 - Misc Agencies - AC Library Association	57,500	57,500	-	- %	57,500
49 - Misc Agencies - Local Gov't Academy	150,000	150,000	-	- %	150,000
Total Education	<u>36,967,700</u>	<u>18,147,500</u>	<u>18,820,200</u>	50.91 %	<u>18,147,500</u>

Expenditure Schedules

Exhibit K (Page 4 of 4)

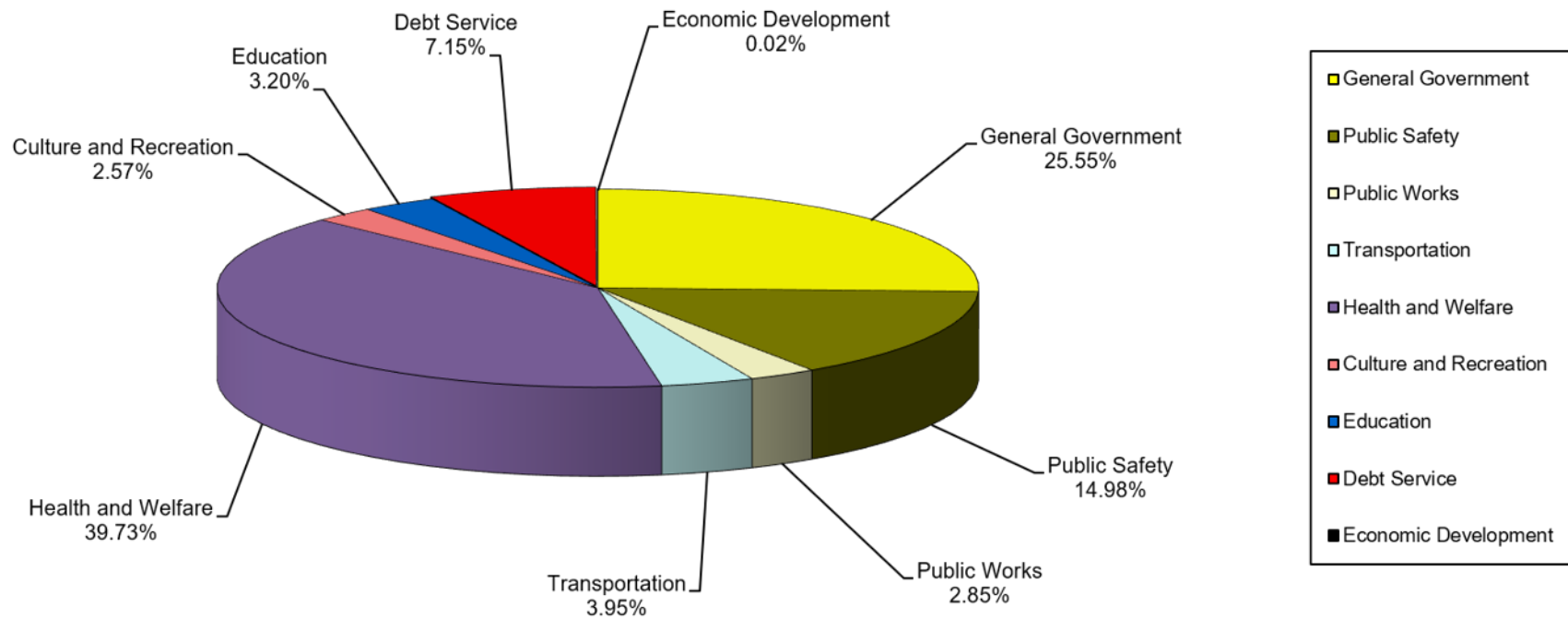
COUNTY OF ALLEGHENY, PENNSYLVANIA
Schedule of Operating Expenditures and Encumbrances by Department
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Department	Final 2026 Budget	YTD Actual and Encumbrances 06/30/26	Available Balance	Percentage of Available 2026 Budget (Target=50%)	YTD Actual and Encumbrances 06/30/25
Debt Service					
47 - Debt Service	82,517,731	21,213,964	61,303,767	74.29 %	26,813,870
Total Debt Service	82,517,731	21,213,964	61,303,767	74.29 %	26,813,870
Economic Development					
49 - Misc Agencies - Allegheny COGs	52,500	30,000	22,500	42.86 %	22,500
49 - Misc Agencies - Allegh League of Muni	150,000	150,000	-	- %	150,000
Total Economic Development	202,500	180,000	22,500	11.11 %	172,500
Total Operating Expenditures	1,154,041,752	574,429,909	579,611,843	50.22 %	558,022,950
Less: Reappropriation	1,755,900				
2026 Operating Budget	\$1,152,285,852				

See independent accountant's review report.

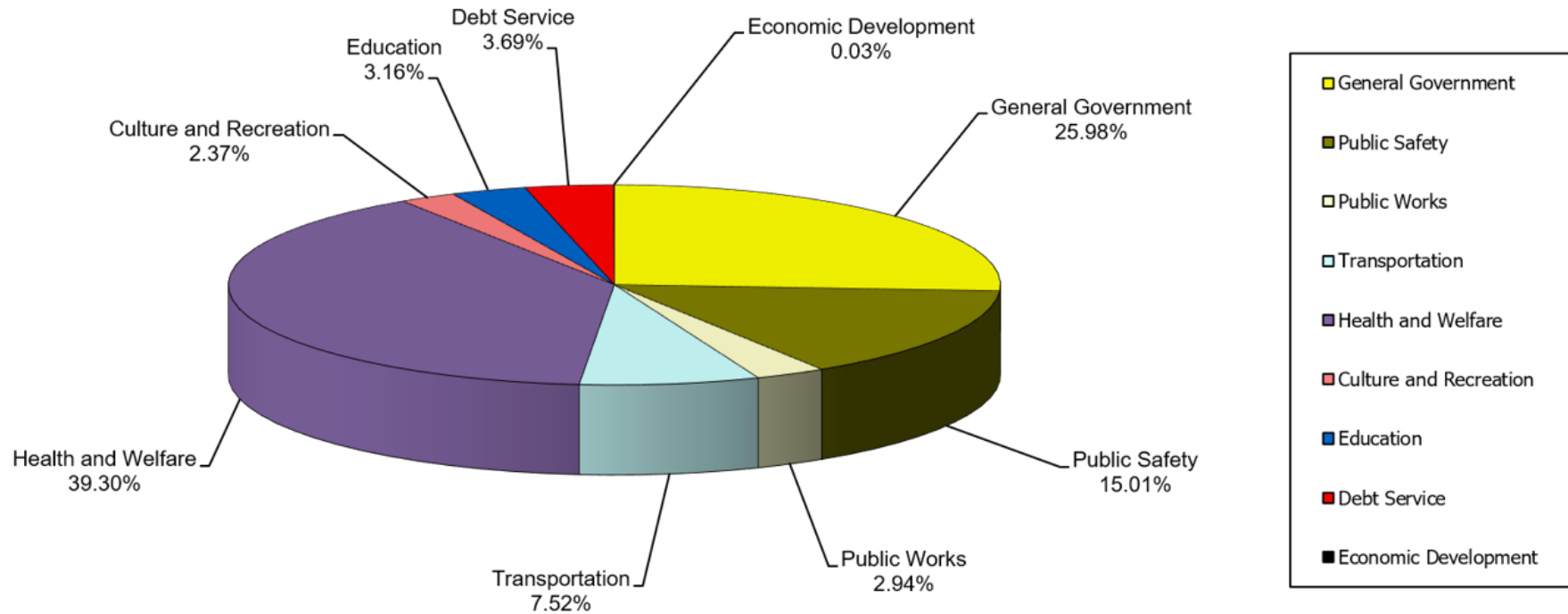
CHARTS

Expenditure Charts

2026 FINAL EXPENDITURE BUDGET BY FUNCTION
TOTAL APPROPRIATIONS \$1,154,041,752

Expenditure Charts

**ACTUAL EXPENDITURES AND ENCUMBRANCES
FOR SIX MONTHS ENDED JUNE 30, 2026
TOTAL \$574,429,909**



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 2026.

YEAR-TO-DATE: Those revenues received from January 1, 2026 through June 30, 2026.

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, 2026 as part of a comprehensive closing process.

Revenue Schedule

Exhibit L

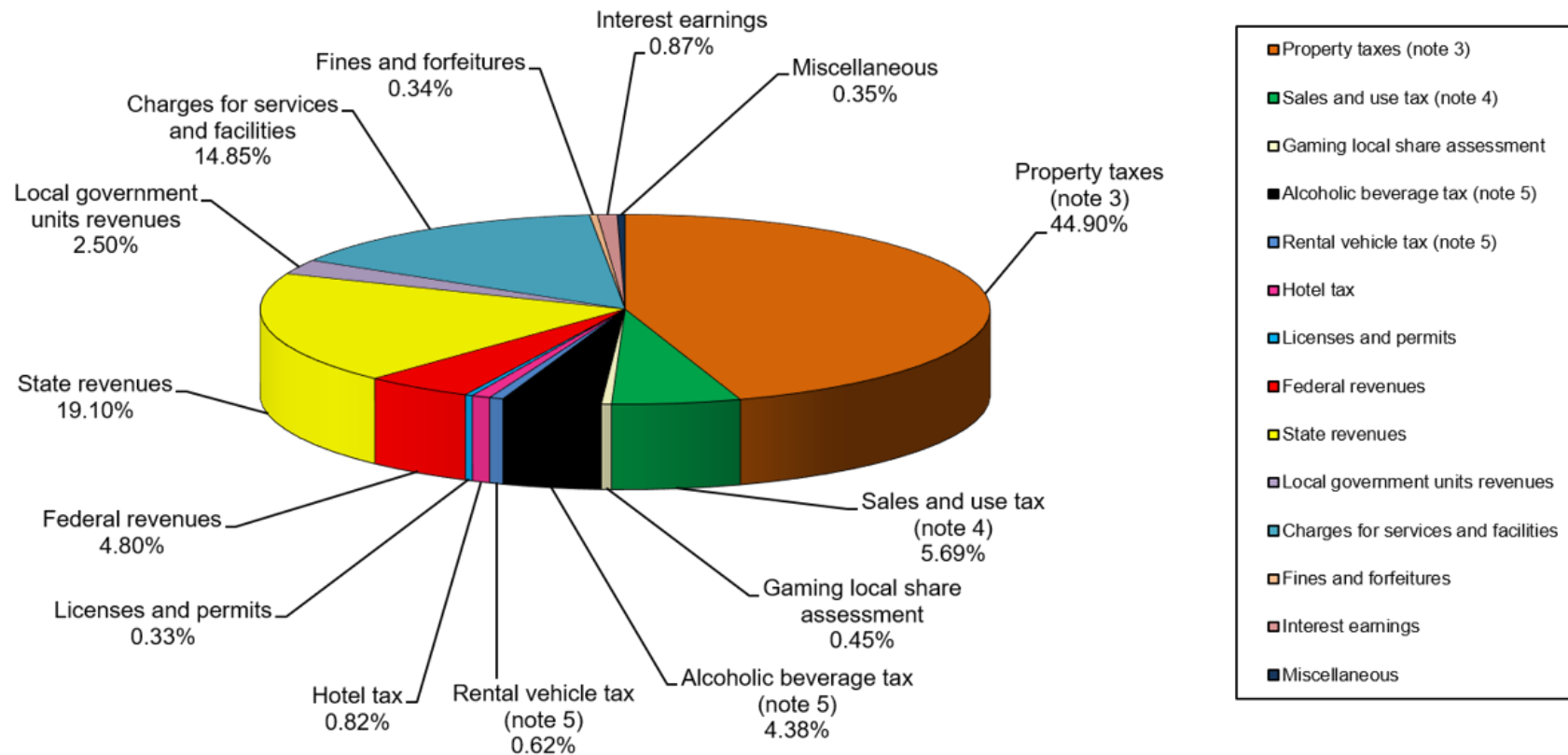
COUNTY OF ALLEGHENY, PENNSYLVANIA
Statement of Operating Revenues - Budget and Actual
For Six Months Ended June 30, 2026
With Comparative Actual Amounts for Six Months Ended June 30, 2025
(Unaudited)

Revenue Sources	Final 2026 Budget	YTD Actual 06/30/26	Variance	Percentage of Remaining Budget (Target=50%)	YTD Actual 06/30/25
Taxes - Property	\$ 532,652,513	514,356,256	(18,296,257)	(3.43)%	513,219,826
Taxes - Sales and Use	67,500,000	35,026,408	(32,473,592)	(48.11)%	32,954,147
Taxes - Gaming local share assessment	5,305,000	2,566,796	(2,738,204)	(51.62)%	2,584,720
Taxes - Alcoholic Beverage	51,928,139	22,227,515	(29,700,624)	(57.20)%	21,657,160
Taxes - Vehicle Rental	7,354,100	3,778,318	(3,575,782)	(48.62)%	4,240,755
Taxes - Hotel	9,750,000	756,943	(8,993,057)	(92.24)%	706,969
Licenses and permits	3,942,212	2,151,982	(1,790,230)	(45.41)%	1,788,802
Federal revenues	56,985,000	28,593,920	(28,391,080)	(49.82)%	24,498,239
State revenues	226,528,264	115,822,583	(110,705,681)	(48.87)%	105,095,840
Local government units revenues	29,677,622	13,354,930	(16,322,692)	(55.00)%	12,076,124
Charges for services and facilities	176,117,222	73,728,017	(102,389,205)	(58.14)%	75,133,953
Fines and forfeitures	4,055,500	2,037,058	(2,018,442)	(49.77)%	1,708,858
Interest earnings	10,315,000	6,262,606	(4,052,394)	(39.29)%	5,509,272
Miscellaneous	4,132,950	1,909,412	(2,223,538)	(53.80)%	2,855,146
Total Operating Revenues	\$ 1,186,243,522	822,572,744	(363,670,778)	(30.66)%	804,029,811

See independent accountant's review report.

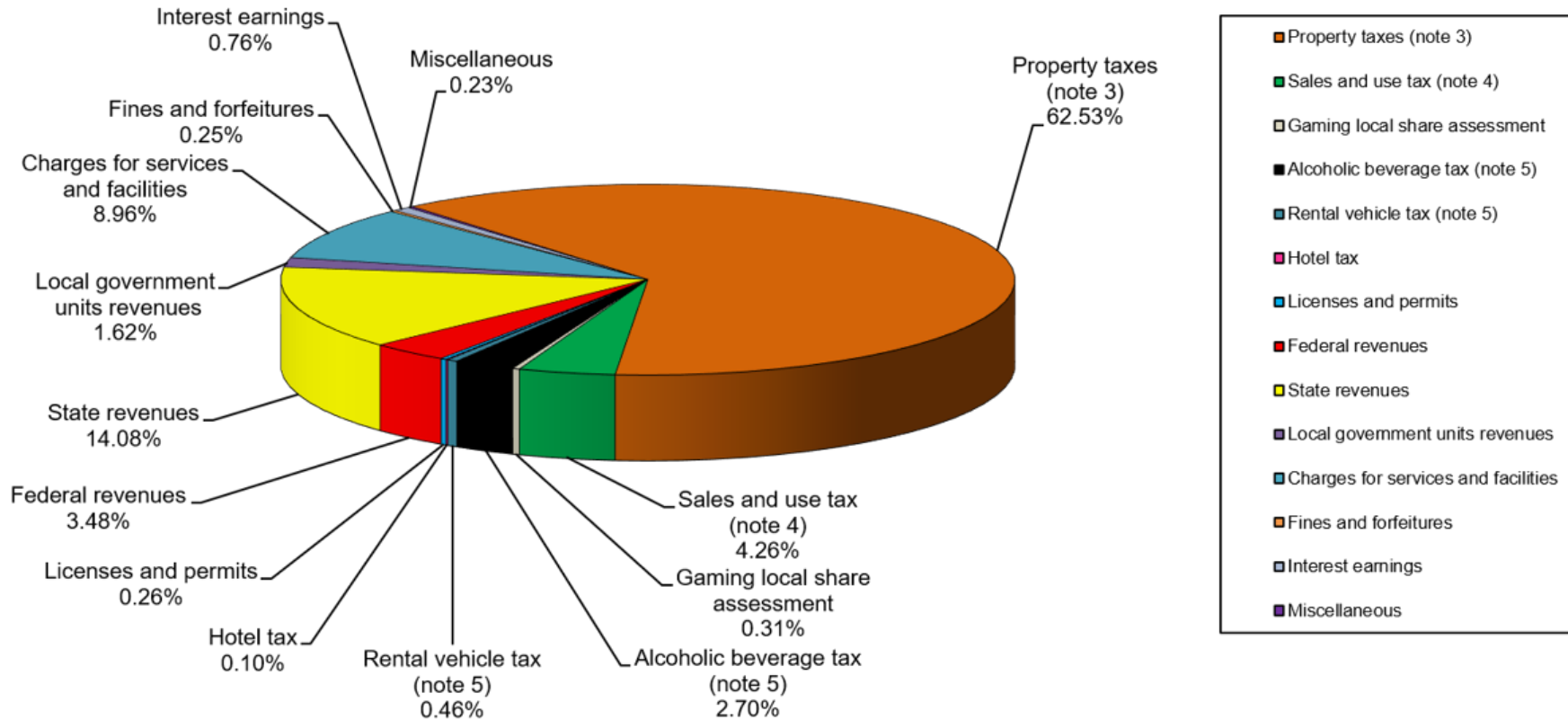
CHARTS

2026 BUDGETED REVENUES BY FUNCTION ESTIMATED AT \$1,186,243,522



Revenue Charts

**ACTUAL REVENUES BY FUNCTION
FOR SIX MONTHS ENDED JUNE 30, 2026
TOTAL \$822,572,744**



SUMMARY OF LIQUIDITY

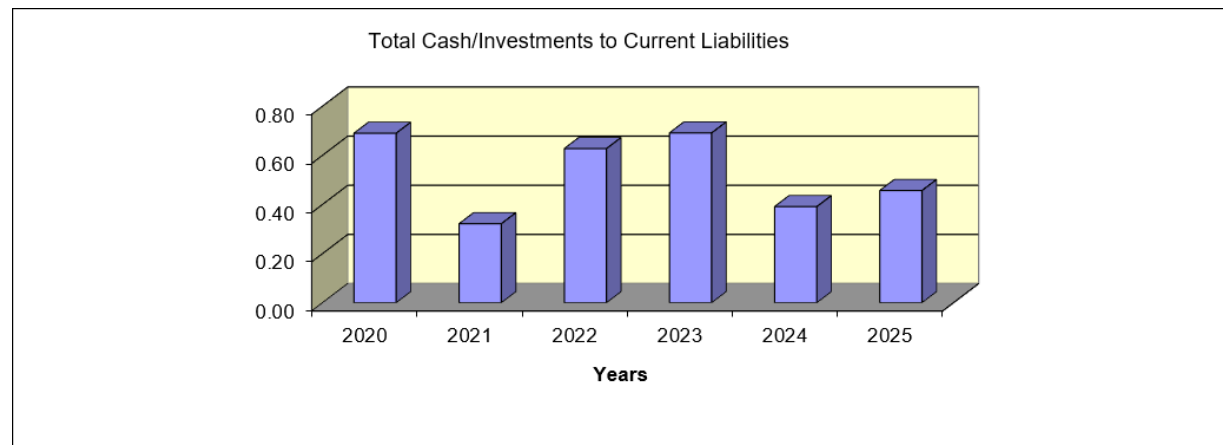
Liquidity Schedule & Chart

Exhibit M

COUNTY OF ALLEGHENY, PENNSYLVANIA
Comparison of Liquidity
For the Years Ended December 31, 2020 through 2025
(Unaudited)

Liquidity

Financial Data Information (in millions)						
	2020	2021	2022	2023	2024	2025
Total Cash and Short-Term Investments of the Tax Supported Funds (General & Debt Service Fund)	89.10	40.34	85.48	121.81	67.24	90.09
Total Current Liabilities (General & Debt Service Fund)	129.21	125.48	136.29	176.30	171.92	197.35
Ratio:	2020	2021	2022	2023	2024	2025
Total Cash/Investments to Current Liabilities	0.69	0.32	0.63	0.69	0.39	0.46



See independent accountant's review report.

Liquidity Schedule & Chart

2026 vs. 2025 Unrestricted Operating Cash
For Six Months Ended June 30, 2026

