

**Allegheny County
Authority for Improvements
in Municipalities**

Financial Statements
and Required Supplementary Information
and Supplementary Information

Year Ended December 31, 2019
with Independent Auditor's Report

MaherDuessel

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ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

YEAR ENDED DECEMBER 31, 2019

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Independent Auditor's Report

**Board of Directors
Allegheny County Authority for
Improvements in Municipalities**

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund of the Allegheny County Authority for Improvements in Municipalities (Authority) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Authority as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages i through v, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Authority's basic financial statements. The accompanying schedule of loans receivable of the General Fund is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the schedule of loans receivable of the General Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Mahe Duessel

Pittsburgh, Pennsylvania
April 21, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Authority for Improvements in Municipalities of Allegheny County (Authority) Management's Discussion and Analysis (MD&A) is designated to provide an overview of the Authority's financial activities for the year ended December 31, 2019 and should be read in conjunction with the Authority's financial statements, which begin on page 1.

Financial Highlights

- The Authority's net position decreased by \$88,454 during the current year.
- The Authority has approximately \$1.27 million in unrestricted net position available to fund development throughout Allegheny County by issuing loans to eligible governments and organizations.
- During the current year, the Authority lent \$24,621 to local governments and organizations for various development projects in Allegheny County.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements consist of two parts: 1) fund financial statements and 2) notes to financial statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Authority's funds are proprietary funds.

The Statement of Net Position, found on page 1, provides information about the Authority's financial position of the various enterprise funds using the accrual basis of accounting. It includes all of the Authority's assets and liabilities and indicates which assets, if any, are restricted as to use. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when incurred.

The Statement of Revenues, Expenses, and Changes in Net Position, on page 2, reports all the Authority's earnings and expenses by business-type activity using the accrual basis of accounting.

The Statement of Cash Flows, on page 3, indicates how much cash was provided and used by operating activities as well as other cash sources and uses such as investing and financing activities.

Proprietary Funds

The Authority maintains one type of proprietary fund. Enterprise funds are used to report activities that are intended to recover all or a significant portion of their costs through user fees and charges.

The Authority maintains three individual enterprise funds. Information is presented separately in the proprietary funds' statement of net position, statement of revenues, expenses, and changes in net position, and statement of cash flows for the General Fund, the Urban Development Action Grant Fund, and the Community Development Block Grant Fund, which are considered to be major funds.

Notes to Financial Statements

The notes, which begin on page 4, provide additional information that is essential to a full understanding of data provided in the fund financial statements.

Other Information

The Authority presents a schedule of loans receivable detailing the Authority's lending activity during the current year as supplementary information. The schedule can be found on page 10.

Analysis of Net Position

Net position is a useful indicator of a government's financial position. For the Authority, total assets were greater than liabilities by \$1,629,504 for the year ended December 31, 2019 and \$1,717,958 for the year ended December 31, 2018.

Condensed Statements of Net Position

The following is a summary of the Authority's Statements of Net Position as of December 31, 2019 and 2018:

	2019	2018	Change
Assets			
Cash	\$ 993,737	\$ 844,024	\$ 149,713
Fees receivable	2,584	-	2,584
Loans receivable	399,565	641,033	(241,468)
Due from other funds	130,144	127,566	2,578
Restricted cash	233,618	232,901	717
Total Assets	1,759,648	1,845,524	(85,876)
Liabilities			
Due to other funds	130,144	127,566	2,578
Total Liabilities	130,144	127,566	2,578
Net Position			
Restricted	363,762	360,467	3,295
Unrestricted	1,265,742	1,357,491	(91,749)
Total Net Position	\$ 1,629,504	\$ 1,717,958	\$ (88,454)

Approximately, 78% of the Authority's net position is unrestricted and available to general use by the Authority.

Changes in Net Position

The Authority's net position decreased by \$88,454 for the year ended December 31, 2019 and decreased by \$81,626 for the year ended December 31, 2018. During the current year, 22.4% of the Authority's operating revenue came from loan interest, 60.5% from fees and charges, and 17.2% from program income. During the prior year, 22.2% of the Authority's operating revenue came from loan interest, 55.5% from fees and charges, and 22.3% from program income.

The following summarizes the Authority's Statements of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2019 and 2018.

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	2019	2018	Change
Operating Revenues:			
Loan interest	\$ 8,576	\$ 12,406	\$ (3,830)
Fees and charges	23,189	30,994	(7,805)
Program income	6,583	12,470	(5,887)
Total operating revenues	<u>38,348</u>	<u>55,870</u>	<u>(17,522)</u>
Operating Expenses:			
Professional services	13,550	19,500	(5,950)
Other	3,037	4,349	(1,312)
Payment to Allegheny County - Admin	125,000	125,000	-
Total operating expenses	<u>141,587</u>	<u>148,849</u>	<u>(7,262)</u>
Operating Income (Loss)	<u>(103,239)</u>	<u>(92,979)</u>	<u>(10,260)</u>
Non-operating Revenues:			
Interest income	14,785	11,353	3,432
Total non-operating revenues	<u>14,785</u>	<u>11,353</u>	<u>3,432</u>
Net Income (Loss)	<u>(88,454)</u>	<u>(81,626)</u>	<u>(6,828)</u>
Net Position:			
Beginning of year	<u>1,717,958</u>	<u>1,799,584</u>	<u>(81,626)</u>
End of year	<u>\$ 1,629,504</u>	<u>\$ 1,717,958</u>	<u>\$ (88,454)</u>

Financial Analysis of Individual Funds

The following discussion focuses on the Authority's major funds.

The General Fund reported a net position of \$1,308,097, a decrease of \$92,439 from the prior year, primarily due to the amount paid to Allegheny County for administrative services.

The Urban Development Action Grant Fund reported a net position of \$191,263, an increase of \$1,407 from the prior year, primarily due to interest earned on the fund's cash deposits.

The Community Development Block Grant Fund reported a net position of \$130,144, an increase of \$2,578 from the prior year due to a transfer of interest earned on bank deposits with the General Fund.

Requests for Information

The financial report is designed to provide an overview of the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Fiscal Manager of Operations; One Chatham Center, Suite 900; 112 Washington Place; Pittsburgh, PA 15219.

ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds			Total
	General Fund	Urban Development Action Grant Fund	Community Development Block Grant Fund	
Assets				
Current assets:				
Cash and cash equivalents	\$ 993,737	\$ -	\$ -	\$ 993,737
Fees receivable	2,584	-	-	2,584
Current portion of loans receivable	180,259	-	-	180,259
Due from the other funds	-	-	130,144	130,144
Total current assets	1,176,580	-	130,144	1,306,724
Noncurrent assets:				
Loan receivable	219,306	-	-	219,306
Restricted cash	42,355	191,263	-	233,618
Total noncurrent assets	261,661	191,263	-	452,924
Total Assets	\$ 1,438,241	\$ 191,263	\$ 130,144	\$ 1,759,648
Liabilities and Net Position				
Liabilities:				
Due to CDBG Fund	\$ 130,144	\$ -	\$ -	\$ 130,144
Total Liabilities	130,144	-	-	130,144
Net Position:				
Restricted for projects	42,355	191,263	130,144	363,762
Unrestricted	1,265,742	-	-	1,265,742
Total Net Position	1,308,097	191,263	130,144	1,629,504
Total Liabilities and Net Position	\$ 1,438,241	\$ 191,263	\$ 130,144	\$ 1,759,648

See accompanying notes to financial statements.

ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds			Total
	General Fund	Urban Development Action Grant Fund	Community Development Block Grant Fund	
Operating Revenues:				
Interest from loans	\$ 8,576	\$ -	\$ -	\$ 8,576
Fees and charges	23,189	-	-	23,189
Program income	6,583	-	-	6,583
Total operating revenues	<u>38,348</u>	<u>-</u>	<u>-</u>	<u>38,348</u>
Operating Expenses:				
Administrative fees	125,000	-	-	125,000
Professional fees	13,550	-	-	13,550
Other	3,037	-	-	3,037
Total operating expenses	<u>141,587</u>	<u>-</u>	<u>-</u>	<u>141,587</u>
Operating Income (Loss)	<u>(103,239)</u>	<u>-</u>	<u>-</u>	<u>(103,239)</u>
Non-Operating Revenues (Expenses):				
Interest	10,878	3,907	-	14,785
Transfers in	2,500	-	2,578	5,078
Transfers out	(2,578)	(2,500)	-	(5,078)
Total non-operating revenues (expenses)	<u>10,800</u>	<u>1,407</u>	<u>2,578</u>	<u>14,785</u>
Change in Net Position	<u>(92,439)</u>	<u>1,407</u>	<u>2,578</u>	<u>(88,454)</u>
Net Position:				
Beginning of year	<u>1,400,536</u>	<u>189,856</u>	<u>127,566</u>	<u>1,717,958</u>
End of year	<u>\$ 1,308,097</u>	<u>\$ 191,263</u>	<u>\$ 130,144</u>	<u>\$ 1,629,504</u>

See accompanying notes to financial statements.

ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENT IN MUNICIPALITIES

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds			Total
	General	Urban	Community	
	Fund	Development Action Grant Fund	Development Block Grant Fund	
Cash Flows From Operating Activities:				
Receipts from customers	\$ 27,188	\$ -	\$ -	\$ 27,188
Loan principal payments	266,089	-	-	266,089
Loan interest payments	8,576	-	-	8,576
Loans disbursed	(24,621)	-	-	(24,621)
Payments to Allegheny County - administrative	(125,000)	-	-	(125,000)
Payments for goods and services	(16,587)	-	-	(16,587)
Net cash provided by (used in) operating activities	135,645	-	-	135,645
Cash Flows From Noncapital Financing Activities:				
Transfers in	2,500	-	-	2,500
Transfers out	-	(2,500)	-	(2,500)
Net cash provided by (used in) noncapital financing activities	2,500	(2,500)	-	-
Cash Flows From Investing Activities:				
Interest received	10,878	3,907	-	14,785
Net cash provided by (used in) investing activities	10,878	3,907	-	14,785
Net Increase (Decrease) in Cash and Cash Equivalents	149,023	1,407	-	150,430
Cash and Cash Equivalents:				
Beginning of year	887,069	189,856	-	1,076,925
End of year	\$ 1,036,092	\$ 191,263	\$ -	\$ 1,227,355
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:				
Operating income (loss)	\$ (103,239)	\$ -	\$ -	\$ (103,239)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in:				
Fees receivable	(2,584)	-	-	(2,584)
Loans receivable	241,468	-	-	241,468
Net cash provided by (used in) operating activities	\$ 135,645	\$ -	\$ -	\$ 135,645

See accompanying notes to financial statements.

ALLEGHENY COUNTY AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

1. Organization

The Authority for Improvements in Municipalities (Authority) was established by Allegheny County (County), Pennsylvania, in 1968 pursuant to the Municipality Authorities Act of Pennsylvania. The Authority's activities include providing assistance in the form of grants and loans to cities, boroughs, townships, and authorities situated in the County, and lease financing for capital equipment purchases by nonprofit hospitals and municipalities through Pennsylvania. The Authority's Board of Directors (Board) is appointed by the County. The County has not included the Authority in its reporting entity because the County's accountability for the Authority does not extend beyond making these appointments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Authority has various programs that are reported as separate Enterprise Funds and apply the provisions of Governmental Accounting Standards Board (GASB) Statements. The Authority accounts for its programs on the accrual basis of accounting. Accordingly, revenues are recorded when earned, and expenses are recorded when incurred. Interfund transactions are generally recognized when they are incurred.

Fund operating revenues, such as program income, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as investment earnings, result from non-exchange transactions or ancillary activities.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the Authority. Operating revenues consist primarily of interest on loans receivable. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from non-exchange transactions, such as capital contributions, grants, or ancillary activities.

ALLEGHENY COUNTY AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

When an expense is incurred, for purposes in which there are both restricted and unrestricted resources available, it is the Authority's policy to apply those expenses first to restricted resources, to the extent such is available, and then to unrestricted resources.

The Authority reports the following major proprietary funds:

General Fund

The General Fund is the principal operating fund of the Authority, which accounts for all financial transactions, except those required to be accounted for in other funds. The General Fund includes loan and grant activities undertaken at the discretion of the Authority's Board entailing resources, which are otherwise unrestricted.

Urban Development Action Grant Fund

The Urban Development Action Grant Fund (UDAG) accounts for the proceeds of UDAG monies applied for and received by the County on behalf of itself and four other municipalities within the County. The UDAG funds were provided to the municipalities so as to retain and enhance employment within their boundaries. The Authority acts as custodian and administrator of the UDAG funds.

Community Development Block Grant Fund

The restricted Community Development Block Grant (CDBG) Fund accounts for the proceeds of CDBG monies made available to the Authority for two projects located at Regional Industrial Development Corporation Park.

Cash and Cash Equivalents

For the purposes of presentation, the Authority considers all highly liquid instruments with maturities of three months or less when obtained to be cash and cash equivalents.

Restricted Cash

Restricted cash represents resources set aside for liquidation of specific obligations. See Note 5 for details of restricted cash.

ALLEGHENY COUNTY AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Classification of Net Position

Net positions are classified into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets - This component of net position consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets. There were no net investments in capital assets at year-end.

Restricted - This component of net position consists of constraints placed on net position use through external restrictions imposed by creditors, grantors, contributors, or regulation.

Unrestricted - This component of net position consists of assets that do not meet the definition of "restricted" or "net investments in capital assets."

Loans Receivable

Loans receivable in the General Fund consist of loans that are primarily for infrastructure projects and financing of capital needs of the municipal entities within the County. Loans are recorded on the statement of net position at face value. The loans have rates ranging from 0% to 5% and with terms of approximately five years. The loan amounts range from approximately \$25,000 to \$180,000.

The portion of loans expected to be collected by the Authority within one year are shown as current assets of the Authority in the statement of net position.

Allowance for Uncollectible Accounts

The Authority uses the allowance method in providing for loan losses. Accordingly, potential losses are recorded to the allowance and provided for as bad debt expense when the collection is doubtful. Conversely, when management is of the opinion that previously reserved loans are collectible, the current year's provision is reduced.

ALLEGHENY COUNTY AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Authority management believes all outstanding loans are collectible at December 31, 2019, and therefore, no allowance is needed at December 31, 2019.

3. Administrative Services

The Authority contracts annually with the Allegheny County Department of Economic Development (ACED) for various administrative support services, including space and personnel. The fee for these services in 2019 was \$125,000, which was paid by the General Fund.

4. Deposits and Investments

The Authority is authorized to make investments of the following types pursuant to the Municipality Authorities Act of 1945: (1) United States Treasury bills, (2) short-term obligations of the United States government or its agencies or instrumentalities, (3) deposits in savings accounts or time deposits or share accounts of institutions which are insured, (4) obligations of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities or any political subdivision thereof, and (5) shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the investments of that company meet the criteria in (1) through (4) above.

GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*,” requires disclosures related to the following deposit and investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. The following is a description of the Authority's deposit and investment risks:

Custodial Credit Risk – For a deposit, custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned. The Authority does not have a formal deposit policy for custodial credit risk.

As of December 31, 2019, \$247,905 of the Authority's bank balance of \$497,905 was exposed to custodial credit risk. These deposits have carrying amounts of \$497,905 as of

ALLEGHENY COUNTY AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

December 31, 2019 and are classified as cash and cash equivalents on the statement of net position.

The Authority also has deposits managed by the Pennsylvania Local Government Investment Trust (PLGIT). These funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical form. The Authority's investment in PLGIT (an external investment pool) is the same as the value of the pool shares and is reported at amortized cost, which approximates fair value. All investments in an external investment pool that is not SEC-registered are subject to oversight by the Commonwealth of Pennsylvania. The Authority can withdraw funds from the external investment pool without limitations or fees. As of December 31, 2019, the bank and book balances of the investments in PLGIT are \$729,450 and are classified as cash and cash equivalents on the statement of net position. As of December 31, 2019, the Authority's investments in PLGIT are rated AAAM by Standard & Poor's.

5. Restricted Net Position

Assets whose use is limited to a specific purpose have been classified as restricted in the statement of net position.

- The *General Fund* reported a restricted cash balance of \$42,355 at year-end that consists of the amount of unexpended funds received from the County for the Special Economic Development Program.
- The entire cash balance in the Urban Development Action Grant Fund is considered to be restricted at year-end because all monies contained within UDAG are reserved for municipalities wishing to enhance employment within their boundaries.
- The CDBG Fund has restricted assets consisting of an amount due to the CDBG Fund from the General Fund. The funds are restricted because they are to be used on specific projects.

6. Conduit Debt

The Authority issued limited obligation tax-exempt notes to provide below-market interest rate financing for qualifying organizations. The tax-exempt notes are repayable solely from

ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

each qualifying organization's respective resources. Neither the general credit of the Authority nor the general credit and taxing power of the County has been pledged for the payment of debt service. The Authority has no obligation for repayment of this debt from other resources.

The outstanding amount issued as of December 31, 2019, was approximately \$43.4 million.

7. Program Disbursements

In 2007, the County contributed \$1 million to the Authority for use in the Economic Development Program. The Economic Development Program awards funding for public infrastructure projects that impact large scale economic development projects. Eligible entities must demonstrate a need for funding, a significant community impact, and the grant funds cannot be greater than the matching investment. In 2019, there were no disbursements under the program. The remaining balance of the \$1 million contributions is \$42,355, including interest earned, and is shown as restricted cash in the General Fund.

SUPPLEMENTARY INFORMATION

ALLEGHENY COUNTY
AUTHORITY FOR IMPROVEMENTS IN MUNICIPALITIES

SCHEDULE OF LOANS RECEIVABLE - GENERAL FUND

YEAR ENDED DECEMBER 31, 2019

	<u>December 31, 2018</u>	<u>2019 Loans</u>	<u>Principal Repayments</u>	<u>December 31, 2019</u>
Aleppo Township Authority	\$ 60,000	\$ -	\$ 20,000	\$ 40,000
Aleppo Township Authority	39,999	-	20,000	19,999
Baldwin Borough	122,108	-	30,527	91,581
Baldwin Borough	80,400	-	26,800	53,600
Bellevue Borough	30,980	-	7,745	23,235
Ben Avon Heights Borough	37,107	-	18,553	18,554
Ben Avon Heights Borough	142,683	-	35,671	107,012
Borough of Braddock Hills	31,733	-	15,867	15,866
East Deer Township	-	24,621	-	24,621
McKeesport Ambulance	10,192	-	5,095	5,097
McKeesport Ambulance	65,831	-	65,831	-
Pitcairn Borough	20,000	-	20,000	-
	<u>\$ 641,033</u>	<u>\$ 24,621</u>	<u>\$ 266,089</u>	<u>\$ 399,565</u>