



BEAVER COUNTY CONSERVATION DISTRICT



FINAL AUDIT REPORT 2018-2020



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MARIA LONGO
CONTROLLER



BENJAMIN ZORICH
CHIEF DEPUTY CONTROLLER

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January 7, 2022

Mr. Jeff Pflug
District Manager
Beaver County Conservation District
156 Cowpath Road
Aliquippa, PA 15001

Dear Mr. Pflug:

We have audited the financial records of the Beaver County Conservation District for the period of January 1, 2018 through December 31, 2020 and have issued our report thereon.

We conducted our audit in accordance with generally accepted governmental auditing standards and Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatements.

Based upon our review, we have made the following findings and recommendations as detailed in this report.

A handwritten signature in blue ink, appearing to read "M Longo".

Maria Longo
Beaver County Controller

Scope and Objectives

Scope:

January 1, 2018 through December 31, 2020

Objectives:

The following objectives were performed during the audit:

- o Prepare Statement of Account for the years reviewed
- o Evaluate controls over the checking accounts
- o Ensure that funds receipted are applied properly to the proper program
- o Evaluate the controls over cash
- o Evaluate the controls over expenditures and the administration of the budget
- o Evaluate the controls over disbursements
- o Review for compliance with the delegation agreements
- o Evaluate inventory controls
- o Review board minutes
- o Evaluate controls over general office procedures

Beaver County Conservation District
Summary of Account Balances

	Balance 1/1/2018	Receipts	Disbursements and Transfers	Balance 12/31/2018
Investment Accounts:				
Savings	155,909.35	131.86	(50,000.00)	106,041.21
CD-Wes-220014 MD-9/28/20-1.15%	25,586.36	217.47	(0.00)	25,803.83
CD-Wes-220079 MD-6/19/20-1.75%	44,471.34	378.01	(0.00)	44,849.35
CD-Wes-220097 MD-9/27/20-1.15%	35,723.66	303.64	(0.00)	36,027.30
CD-Wes-00485 MD-11/9/20-1.10%	0.00	50,000.00	(0.00)	50,000.00
Total	\$ 261,690.71	\$ 51,030.98	\$ (50,000.00)	\$ 262,721.69
General Operating Account:				
Unrestricted Accounts:				
District Checking Account	43,169.55	495,234.11	(496,811.25)	41,592.41
DCED Classroom Lab Grant	195.56	0.00	(0.00)	195.56
GG – North Fork 2	(19,074.99)	21,211.58	(2,037.55)	99.04
MMP/AG 18 Mini Grant	0.00	1,170.00	(1,170.00)	0.00
Healthy Productive Forests W/S	0.00	1,147.00	(327.37)	819.63
PACD 2018 Mini Grant	0.00	875.00	(807.85)	67.15
No-Till Drill Account	13,380.31	574.37	(0.00)	13,954.68
Envirothon	3,674.99	2,702.88	(2,383.28)	3,994.59
Environmental Ed.	1,573.26	121.74	(0.00)	1,695.00
Payroll	9,555.04	405,841.38	(433,867.31)	(18,470.89)
B & G Maintenance & Imp.	125,358.37	10,125.17	(14,779.84)	120,703.70
Farmer's Assistance	9,636.78	6,013.24	(0.00)	15,650.02
Streambank Improvement	6,841.11	7,009.47	(13,500.00)	350.58
Vehicle Replacement	23,509.14	12,687.64	(22,670.00)	13,526.78
Snow Removal	15,000.00	0.00	(575.00)	14,425.00
Patty Davis Memorial Fund	0.00	95.00	(0.00)	95.00
Total	\$ 232,819.12	\$ 964,808.58	\$ (988,929.45)	\$ 208,698.25
Restricted Accounts:				
Arboretum Account	1,033.21	123.92	(275.00)	882.13
Special Education Account	77.67	.36	(0.00)	78.03
Dirt and Gravel Road Account	213,953.40	159,697.13	(227,458.15)	146,192.38
LVR Dirt and Gravel Road Account	143,361.55	201,433.47	(186,571.97)	158,223.05
Nutrient Management	14.03	55.03	(0.00)	69.06
Clean Water – Chapter 102 Account	48,616.28	11,550.55	(12,989.32)	47,177.51
Clean Water – Chapter 105 Account	63,284.55	22,448.80	(36,006.76)	49,726.59
Bio-Solids	5.24	0.00	(0.00)	5.24
Total	\$ 470,345.93	\$ 395,309.26	\$ (463,301.20)	\$ 402,353.99
Total District General Operating Account	\$ 703,165.05	\$ 1,360,117.84	\$ (1,452,230.65)	\$ 611,052.24
Cash Register	100.00	0.00	(0.00)	100.00
Change Bag	100.00	0.00	(0.00)	100.00
Petty Cash	1308.80	14,650.00	(14,660.00)	1,298.80
Total	\$ 1,508.80	\$ 14,650.00	\$ (14,660.00)	\$ 1,498.80
Total District Accounts	\$ 966,364.56	\$ 1,425,798.82	\$ (1,516,890.65)	\$ 875,272.73

See notes to financial statements for description of accounts

**Beaver County Conservation District
District Checking
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 43,169.55
Revenue		
Maple Syrup Festival	176,139.01	
E & S Plan Review Fees	93,300.00	
CDs	105,781.36	
UGWF	58,712.12	
WNV	42,418.60	
Tree Sales	8,914.55	
Other Revenue	9,932.43	
Interest	36.04	495,234.11
Disbursements		
Reinvest CD Funds into New CDs	(105,781.36)	
Maple Festival Expenses	(103,652.57)	
Transfer to Payroll	(69,190.53)	
Building & Grounds Expenses	(46,857.06)	
Insurance Expense	(32,679.13)	
Vehicle Purchase	(31,950.00)	
Operating Expenses	(28,666.09)	
Professional Expenses	(15,445.65)	
Other Programs	(10,473.40)	
Transfer to Building – Office Renovations	(10,000.00)	
Vehicle Expense	(12,883.13)	
Transfer to Streambank Renovations	(7,000.00)	
Transfer to Farmers Assistance	(6,000.00)	
Tree Seedlings Expenses	(6,484.64)	
West Nile Virus Program	(6,291.69)	
Misc. Expense	(2,045.62)	
Sales Tax Expense	(1,050.38)	
Nutrient Management	(360.00)	<u>(496,811.25)</u>
Ending Balance 12/31/18		<u><u>\$ 41,592.41</u></u>

**Beaver County Conservation District
DCED Classroom Lab Grant
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018	\$	195.56
Revenue	0.00	0.00
Expenses	(0.00)	<u>\$0.00</u>
Ending Balance 12/31/18		<u>\$195.56</u>

**Beaver County Conservation District
 GG – North Fork 2
 Statement of Account
 January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018	\$	(19,074.99)
Revenue		
GG Reimbursement	21,211.54	
Interest	.04	21,211.58
Expenses		
Payroll Expense	(1,889.52)	
Miscellaneous Expense	(148.03)	<u>\$(2,037.55)</u>
Ending Balance 12/31/18		<u>\$99.04</u>

**Beaver County Conservation District
MMP/AG 18 Mini Grant
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 0.00
Revenue		
MMP/AG 18 final grant reimbursement	1,170.00	1,170.00
Expenses		
Payroll Expense	(670.00)	
Postage Expense	(245.00)	
Miscellaneous Expense	(177.40)	
Food Expense	(77.60)	<u>\$(1,170.00)</u>
Ending Balance 12/31/18		<u>\$0.00</u>

**Beaver County Conservation District
 Healthy Productive Forests W/S
 Statement of Account
 January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 0.00
Revenue		
PACD Mini Grant	1,147.00	1,147.00
Expenses		
Postage Expense	(250.00)	
Food Expense	(77.37)	<u>\$(327.37)</u>
Ending Balance 12/31/18		<u>\$819.63</u>

**Beaver County Conservation District
PACD 2018 Mini Grant
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 0.00
Revenue		
PACD 2018 Mini Grant Reimbursement	875.00	875.00
Expenses		
Rain Barrel Workshop	(741.31)	
Stormwater Workshop	(50.54)	
Miscellaneous Expense	(16.00)	<u>\$(807.85)</u>
Ending Balance 12/31/18		<u>\$67.15</u>

**Beaver County Conservation District
 No-Till Drill Fund
 Statement of Account
 January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018	\$	13,380.31
Revenue		
John Deere Drill	360.00	
Traux Drill	200.00	
Interest	14.37	574.37
Expenses	(0.00)	<u>\$0.00</u>
Ending Balance 12/31/18		<u>\$13,954.68</u>

**Beaver County Conservation District
Envirothon
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 3,674.99
Revenue		
Grant Funds	2,700.00	
Interest	2.88	2,702.88
Expenses		
T-shirts	(854.00)	
Travel Expenses	(631.06)	
Team registration Fee	(350.00)	
Signs	(260.00)	
Reimbursement	(124.22)	
Trophies	(164.00)	<u>(2,383.28)</u>
Ending Balance 12/31/2018		<u>\$ 3,994.59</u>

**Beaver County Conservation District
Environmental Ed.
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$	1,573.26
Revenue			
Donations	120.00		
Interest	<u>1.74</u>		<u>121.74</u>
Expenses	0.00		<u>0.00</u>
Ending Balance 12/31/2018		\$	<u>1,695.00</u>

**Beaver County Conservation District
Payroll
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 9,555.04
Revenue		
Beaver County	132,525.00	
Admin. Assistant Funds	71,576.00	
North Fork Grant	1,889.52	
Watershed Grant	26,582.92	
NM Grant	24,227.42	
Highmark Lawsuit Settlement	864.72	
CDFAP Funding	28,288.46	
ACT Reimbursement	31,096.40	
Transfer from G/A	35,712.12	
WNV Reimbursement	21,076.88	
D & G	5,000.00	
LV D & G	5,000.00	
Chapter 102	6,201.46	
Chapter 105	14,640.30	
MMP/AG 18 Mini Grant	670.00	
102/105 Reimbursement	348.04	
W/S Travel Reimbursement	100.00	
MS4/Mileage Reimbursement	31.03	
Interest	11.11	405,841.38
Expense		
Biweekly Payroll	(383,169.15)	
Benefits	(46,974.38)	
Tax Payments	(3,709.82)	
Interest	(13.96)	<u>(433,867.31)</u>
Ending Balance 12/31/18		<u>\$ (18,470.89)</u>

**Beaver County Conservation District
B & G Maintenance & Imp.
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 125,358.37
Revenue		
Evaporator Replacement Interest	52.58	
Server Replacement Interest	26.28	
Transfer from G/A for Office Renovations	10,000.00	
Office Renovations Interest	6.28	
Building Maintenance Interest	40.03	10,125.17
Expenses		
Office Renovations - Painting	(8,575.00)	
Building Maintenance - New Well cap	(293.00)	
Building Maintenance- Water line work	(5,911.84)	<u>(14,779.84)</u>
Ending Balance 12/31/2018		<u>\$ 120,703.70</u>

**Beaver County Conservation District
Farmer Assistance
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 9,636.78
Revenue		
Transfer from General Account	6,000.00	
Interest	13.24	6,013.24
Expenses		
Expenses – Other	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2018		<u>\$ 15,650.02</u>

**Beaver County Conservation District
Streambank Improvement
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 6,841.11
Revenue		
Transfer from General Account	7,000.00	
Interest	9.47	7,009.47
Expenses		
Stream bank project - Unger	(10,500.00)	
Site survey - Unger project	(3,000.00)	<u>(13,500.00)</u>
Ending Balance 12/31/2018		<u>\$ 350.58</u>

**Beaver County Conservation District
 Vehicle Replacement
 Statement of Account
 January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 23,509.14
Revenue		
Transfer from General Account	12,670.00	
Interest	17.64	12,687.64
Expenses		
New 2018 Ford Escape	(22,670.00)	<u>(22,670.00)</u>
Ending Balance 12/31/2018		<u>\$ 13,526.78</u>

**Beaver County Conservation District
Snow Removal
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 15,000.00
Revenue		
Interest	0.00	0.00
Expenses		
Snow Plowing	(575.00)	<u>(575.00)</u>
Ending Balance 12/31/2018		<u>\$ 14,425.00</u>

**Beaver County Conservation District
Patty Davis Memorial Fund
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 0.00
Revenue		
Donations	95.00	95.00
Expenses		
Expenses – Other	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2018		<u>\$ 95.00</u>

**Beaver County Conservation District
 Arboretum Fund
 Statement of Account
 January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$1,033.21
Revenue		
Donation	123.00	
Interest	0.92	123.92
Expenses		
Education Expense	(275.00)	
Check Printing Expense	(0.00)	<u>(275.00)</u>
Ending Balance 12/31/2018		<u>\$882.13</u>

**Beaver County Conservation District
Special Education Fund
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 77.67
Revenue		
Interest	0.36	0.36
Expense		
Misc. Expense	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/18		<u>\$ 78.03</u>

**Beaver County Conservation District
Dirt and Gravel Road Fund
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$213,953.40
Revenue		
Commonwealth of PA	159,536.71	
Interest	160.42	159,697.13
Expenses		
Delegation Projects	(221,424.21)	
Admin	(5,359.44)	
Training	(674.50)	<u>(227,458.15)</u>
Ending Balance 12/31/2018		<u>\$146,192.38</u>

**Beaver County Conservation District
LVR Dirt and Gravel Road Fund
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$143,361.55
Revenue		
Commonwealth of PA	197,326.00	
Return of Project Funds	3,958.71	
Interest	148.76	201,433.47
Expenses		
Delegation Projects	(181,348.03)	
Admin	(5,048.94)	
Training	(175.00)	<u>(186,571.97)</u>
Ending Balance 12/31/2018		<u>\$158,223.05</u>

**Beaver County Conservation District
Nutrient Management Fund
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 14.03
Revenue		
Reimbursement Income	55.00	
Interest	0.03	55.03
Expenses		
Expenses – Other	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2018		<u>\$ 69.06</u>

**Beaver County Conservation District
Clean Water - Chapter 102
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 48,616.28
Revenue		
NPDES Income	11,500.00	
Interest	50.55	11,550.55
Expenses		
Transfer to Payroll	(6,201.46)	
Computer Maintenance	(6,051.00)	
Postage Expenses for Mailings	(529.81)	
Wright Express – Fuel Expense	(127.05)	
PNDI Searches	(80.00)	<u>(12,989.32)</u>
Ending Balance 12/31/18		<u>\$ 47,177.51</u>

**Beaver County Conservation District
Clean Water - Chapter 105
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 63,284.55
Revenue		
NPDES Income	19,775.00	
Fines Collected	2,535.00	
PNDI	80.00	
Interest	58.80	22,448.80
Expenses		
Transfer to Payroll	(14,640.30)	
Transfer to Vehicle Replacement	(12,670.00)	
Computer Maintenance	(7,225.52)	
QuickBooks Software 2018	(529.95)	
Postage Expenses for Mailings	(462.99)	
Wright Express – Fuel Expense	(291.40)	
Reimbursement	(106.60)	
PNDI Searches	(80.00)	<u>(36,006.76)</u>
Ending Balance 12/31/18		<u><u>\$ 49,726.59</u></u>

**Beaver County Conservation District
Bio-Solids
Statement of Account
January 1, 2018 Through December 31, 2018**

Beginning Balance 1/1/2018		\$ 5.24
Revenue		
Commonwealth of PA	0.00	
Interest	0.00	0.00
Expenses		
Wages	0.00	<u>(0.00)</u>
Ending Balance 12/31/2018		<u><u>\$ 5.24</u></u>

Beaver County Conservation District
Summary of Account Balances

	Balance 1/1/2019	Receipts	Disbursements and Transfers	Balance 12/31/2019
Investment Accounts:				
Savings	106,041.21	200,133.49	(0.00)	306,174.70
CD-Wes-220014 MD-9/28/20-1.15%	25,803.83	559.03	(0.00)	26,362.86
CD-Wes-220079 MD-6/19/20-1.75%	44,849.35	448.51	(0.00)	45,297.86
CD-Wes-220097 MD-9/27/20-1.15%	36,027.30	780.51	(0.00)	36,807.81
CD-Wes-00485 MD-11/9/20-1.10%	50,000.00	0.00	(0.00)	50,000.00
Total	\$ 262,721.69	\$ 201,921.54	\$ (0.00)	\$ 464,643.23

General Operating Account:

Unrestricted Accounts:

District Checking Account	41,592.41	687,524.40	(708,694.11)	20,422.70
Cooney Hollow Stream Cleanup	0.00	500.00	(465.10)	34.90
DCED Classroom Lab Grant	195.56	0.00	(0.00)	195.56
Healthy Productive Forests W/S	819.63	0.00	(819.63)	0.00
PACD 2018 Mini Grant	67.15	0.00	(67.15)	0.00
2019 Manure Mgmt. Mini Grant	0.00	1,306.00	(1,306.00)	0.00
2019 DCNR Envirothon Grant	0.00	475.01	(475.01)	0.00
2019 Forestry Field Day	0.00	1,298.00	(1,298.00)	0.00
2019 PACD/NPS Rain Barrel W/S	0.00	1,124.00	(1,124.00)	0.00
GG – North Fork 2	99.04	456.00	(555.04)	0.00
GG – Raccoon Creek S/B Project	0.00	0.00	(23.25)	(23.25)
No-Till Drill Account	13,954.68	1672.94	(0.00)	15,627.62
Envirothon	3,994.59	703.30	(2,242.97)	2,454.92
Environmental Ed.	1,695.00	331.92	(119.35)	1,907.57
Payroll	(18,470.89)	537,511.92	(478,893.00)	40,148.03
B & G Maintenance & Imp.	120,703.70	5,121.71	(23,003.29)	102,822.12
Farmer's Assistance	15,650.02	16.83	(80.91)	15,585.94
Streambank Improvement	350.58	.39	(0.00)	350.97
Vehicle Replacement	13,526.78	14.66	0.00	13,541.44
Snow Removal	14,425.00	0.00	(390.00)	14,035.00
Patty Davis Memorial Fund	95.00	470.00	(240.54)	324.46
Total	\$208,698.25	1,238,527.08	(1,219,797.35)	\$227,427.98

Restricted Accounts:

Arboretum Account	882.13	.93	(50.00)	833.06
Special Education Account	78.03	.22	(0.00)	78.25
Dirt and Gravel Road Account	146,192.38	50,797.88	(87,470.00)	109,520.26
LVR Dirt and Gravel Road Account	158,223.05	103,838.62	(107,827.34)	154,234.33
Nutrient Management	69.06	.07	(54.70)	14.43
Clean Water – Chapter 102 Account	47,177.51	6,538.42	(20,755.33)	32,960.60
Clean Water – Chapter 105 Account	49,726.59	9,798.62	(19,949.02)	39,576.19
Bio-Solids	5.24	0.00	(0.00)	5.24
Total	\$ 402,353.99	\$ 170,974.76	\$(236,106.39)	\$ 337,222.36

Total District General Operating Account \$611,052.24 \$1,409,501.84 \$(1,455,903.74) \$564,650.34

Cash Register	100.00	0.00	(0.00)	100.00
Change Bag	100.00	0.00	(0.00)	100.00
Petty Cash	1,298.80	15,810.00	(15,810.00)	1,298.80
Total	\$ 1,498.80	\$ 15,810.00	\$(15,810.00)	\$ 1,498.80

Total District Accounts \$ 875,272.73 \$1,627,233.38 \$(1,471,713.74) \$ 1,030,792.37

See notes to financial statements for description of accounts

**Beaver County Conservation District
District Checking
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 41,592.41
Revenue		
Monies received for lease of gas & oil rights for district property - renewal	307,749.00	
Maple Syrup Festival	172,968.29	
CDs	106,680.48	
E & S Plan Review Fees	51,450.00	
WNV	35,540.94	
Tree Sales	7,989.91	
PACD	1,291.54	
Other Revenue	2,637.00	
Transfers	1,148.66	
Interest	68.58	687,524.40
Disbursements		
Transfer to Savings	(200,000.00)	
Transfer to Payroll	(125,542.05)	
Maple Festival Expenses	(113,948.76)	
Reinvest CD Funds into New CDs	(106,680.48)	
Building & Grounds Expenses	(40,126.65)	
Insurance Expense	(35,981.83)	
Professional Expenses	(25,171.58)	
Operating Expenses	(22,962.19)	
Other Programs	(10,692.17)	
West Nile Virus Program	(9,820.30)	
Vehicle Expense	(8,900.53)	
Tree Seedlings Expenses	(7,275.55)	
Sales Tax Expense	(982.01)	
Nutrient Management	(360.00)	
Transfer to DCNR Envirothon	(250.01)	<u>(708,694.11)</u>
Ending Balance 12/31/19		<u><u>\$ 20,422.70</u></u>

**Beaver County Conservation District
Cooney Hollow Stream Cleanup
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 0.00
Revenue	500.00	500.00
Expenses	(465.10)	<u>(465.10)</u>
Ending Balance 12/31/19		<u>\$34.90</u>

**Beaver County Conservation District
DCED Classroom Lab Grant
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019	\$	195.56
Revenue	0.00	0.00
Expenses	(0.00)	<u>0.00</u>
Ending Balance 12/31/19		<u>\$195.56</u>

**Beaver County Conservation District
 Healthy Productive Forests W/S
 Statement of Account
 January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019	\$	819.63
Revenue	0.00	0.00
Expenses		
Payroll Expense	(670.00)	
Supplies/Food Expense	(149.63)	<u>(819.63)</u>
Ending Balance 12/31/2019		<u>\$0.00</u>

**Beaver County Conservation District
PACD 2018 Mini Grant
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$	67.15
Revenue	0.00		0.00
Expenses			
Supplies Expense	(67.15)		<u>(67.15)</u>
Ending Balance 12/31/2019			<u>\$0.00</u>

**Beaver County Conservation District
2019 Manure Mgmt. Mini Grant
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$0.00
Revenue		
Manure Mgmt. Mini grant reimbursement	1,306.00	1,306.00
Expenses		
Supplies Expense	(1,306.00)	<u>(1,306.00)</u>
Ending Balance 12/31/2019		<u>\$0.00</u>

**Beaver County Conservation District
2019 DCNR Envirothon Grant
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$0.00
Revenue		
DCNR - Envirothon mini-grant reimbursement		475.01
Expenses		
Supplies Expense	(475.01)	<u>(475.01)</u>
Ending Balance 12/31/2019		<u>\$0.00</u>

**Beaver County Conservation District
2019 Forestry Field Day
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$0.00
Revenue		
Forestry Field Day mini-grant reimbursement	1,298.00	
Expenses		
Supplies Expense	(1,298.00)	<u>(1,298.00)</u>
Ending Balance 12/31/2019		<u>\$0.00</u>

**Beaver County Conservation District
2019 PACD/NPS Rain Barrel W/S
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$0.00
Revenue		
Rain Barrel workshop reimbursement		1,124.00
Expenses		
Supplies Expense	(1,124.00)	<u>(1,124.00)</u>
Ending Balance 12/31/2019		<u>\$0.00</u>

**Beaver County Conservation District
GG – North Fork 2
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$99.04
Revenue		
GG Reimbursement	456.00	456.00
Expenses		
Payroll Expense	(555.04)	<u>(555.04)</u>
Ending Balance 12/31/19		<u>\$0.00</u>

**Beaver County Conservation District
 GG – Raccoon Creek S/B Project
 Statement of Account
 January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 0.00
Revenue		
GG Reimbursement	0.00	0.00
Expenses		
Payroll Expense	(23.25)	<u>(23.25)</u>
Ending Balance 12/31/19		<u>\$(23.25)</u>

**Beaver County Conservation District
No-Till Drill Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$	13,954.68
Revenue			
Traux Drill Rentals	1657.00		
Interest	15.94		1,672.94
Expenses	0.00		<u>0.00</u>
Ending Balance 12/31/19			<u>\$15,627.62</u>

**Beaver County Conservation District
Envirothon
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 3,994.59
Revenue		
Grant Reimbursement	700.00	
Interest	3.30	703.30
Expenses		
T-shirts	(992.50)	
Travel Expenses	(645.47)	
Team registration Fee	(350.00)	
Banner	(81.00)	
Trophies	(174.00)	<u>(2,242.97)</u>
Ending Balance 12/31/2019		<u>\$ 2,454.92</u>

**Beaver County Conservation District
Environmental Ed.
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 1,695.00
Revenue		
Donations	330.00	
Interest	1.92	331.92
Expenses		
Supplies Expenses	(108.97)	
Miscellaneous Expense	(10.38)	<u>(119.35)</u>
Ending Balance 12/31/2019		<u>\$ 1,907.57</u>

**Beaver County Conservation District
Payroll
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ <u>(18,470.89)</u>
Revenue		
Beaver County	150,000.00	
North Fork Grant	555.04	
Watershed Grant	48,538.56	
NM Grant	17,253.80	
CDFAP Funding	68,761.40	
ACT Reimbursement	19,712.13	
Transfer from G/A	107,749.00	
WNV Reimbursement	19,066.22	
D & G	10,000.00	
LV D & G	12,000.00	
Chapter 102	10,790.02	
Chapter 105	10,484.11	
PUC-ACT 12 UGWF	59,827.65	
Forestry Grant	1,458.00	
W/S Travel Reimbursement	200.00	
E/S Travel Reimbursement	1,108.86	
Interest	7.13	537,511.92
Expense		
Biweekly Payroll	(419,603.35)	
Benefits	(55,270.57)	
Tax Payments	(3,995.49)	
Interest	(23.59)	<u>(478,893.00)</u>
Ending Balance 12/31/19		\$ <u>40,148.03</u>

**Beaver County Conservation District
B & G Maintenance & Imp.
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 120,703.70
Revenue		
Evaporator Replacement Interest	54.24	
Server Replacement Interest	27.11	
Building Maintenance Easement Agreement	5,000.00	
Office Renovations Interest	11.31	
Building Maintenance Interest	29.05	5,121.71
Expenses		
Building Maintenance – Culvert, Ditch and Drain Work	(12,423.12)	
Building Maintenance- John Deer Gator Purchase	(10,266.17)	
Building Maintenance- Overhead Door Work	(314.00)	<u>(23,003.29)</u>
Ending Balance 12/31/2019		<u>\$ 102,822.12</u>

**Beaver County Conservation District
Farmer Assistance
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 15,650.02
Revenue		
Interest	16.83	16.83
Expenses		
Miscellaneous Expenses	(80.91)	<u>(80.91)</u>
Ending Balance 12/31/2019		<u>\$ 15,585.94</u>

**Beaver County Conservation District
Streambank Improvement
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 350.58
Revenue		
Interest	.39	.39
Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2019		<u><u>\$ 350.97</u></u>

**Beaver County Conservation District
Vehicle Replacement
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 13,526.78
Revenue		
Interest	14.66	14.66
Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2019		<u><u>\$ 13,541.44</u></u>

**Beaver County Conservation District
Snow Removal
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 14,425.00
Revenue	0.00	0.00
Expenses		
Snow Plowing	(390.00)	<u>(390.00)</u>
Ending Balance 12/31/2019		<u><u>\$ 14,035.00</u></u>

**Beaver County Conservation District
Patty Davis Memorial Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 95.00
Revenue		
Donations	470.00	470.00
Expenses		
Bench Memorial Garden	(240.54)	<u>(240.54)</u>
Ending Balance 12/31/2019		<u>\$ 324.46</u>

**Beaver County Conservation District
Arboretum Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$882.13
Revenue		
Interest	0.93	0.93
Expenses		
Miscellaneous Expense	(50.00)	<u>(50.00)</u>
Ending Balance 12/31/2019		<u>\$833.06</u>

**Beaver County Conservation District
Special Education Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 78.03
Revenue		
Interest	.22	0.22
Expense	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/19		<u>\$ 78.25</u>

**Beaver County Conservation District
Dirt and Gravel Road Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$146,192.38
Revenue		
Commonwealth of PA	50,675.00	
Interest	122.88	50,797.88
Expenses		
Projects	(72,557.48)	
Admin/Payroll	(11,157.07)	
Training	(3,755.45)	<u>87,470.00</u>
Ending Balance 12/31/2019		<u>\$109,520.26</u>

**Beaver County Conservation District
LVR Dirt and Gravel Road Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$158,223.05
Revenue		
Commonwealth of PA	103,683.50	
Interest	155.12	103,838.62
Expenses		
Projects	(95,500.00)	
Admin	(12,000.00)	
Training	(327.34)	<u>(107,827.34)</u>
Ending Balance 12/31/2019		<u>\$154,234.33</u>

**Beaver County Conservation District
Nutrient Management Fund
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 69.06
Revenue		
Interest	0.07	.07
Expenses		
Miscellaneous Expenses	(54.70)	<u>(54.70)</u>
Ending Balance 12/31/2019		<u>\$ 14.43</u>

**Beaver County Conservation District
Clean Water - Chapter 102
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 47,177.51
Revenue		
NPDES Income	6,500.00	
Interest	38.42	6,538.42
Expenses		
Transfer to Payroll	(10,790.02)	
Computer Maintenance	(6,774.50)	
Trainings, Seminars, Conferences	(1,072.16)	
Postage Expenses for Mailings	(415.00)	
Wright Express – Fuel Expense	(203.65)	
Miscellaneous Expense	(1,500.00)	<u>(20,755.33)</u>
Ending Balance 12/31/19		<u>\$ 32,960.60</u>

**Beaver County Conservation District
Clean Water - Chapter 105
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 49,726.59
Revenue		
NPDES Income	9,750.00	
Interest	48.62	9,798.62
Expenses		
Transfer to Payroll	(10,484.11)	
Computer Maintenance	(8,142.00)	
ArcGIS user maintenance	(700.00)	
Postage Expenses for Mailings	(195.95)	
Wright Express – Fuel Expense	(127.96)	
Reimbursement	(250.00)	
PNDI Searches	(40.00)	
Parking	(9.00)	<u>(19,949.02)</u>
Ending Balance 12/31/19		<u>\$ 39,576.19</u>

**Beaver County Conservation District
Bio-Solids
Statement of Account
January 1, 2019 Through December 31, 2019**

Beginning Balance 1/1/2019		\$ 5.24
Revenue		
Interest	0.00	0.00
Expenses		
Wages	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2019		<u>\$ 5.24</u>

Beaver County Conservation District
Summary of Account Balances

	Balance 1/1/2020	Receipts	Disbursements and Transfers	Balance 12/31/2020
Investment Accounts:				
Savings	306,174.70	162,456.52	(80,000.00)	388,631.22
CD-Wes-220014 MD-9/28/20-1.15%	26,362.86	227.49	(26,590.35)	0.00
CD-Wes-220079 MD-6/19/20-1.75%	45,297.86	703.17	(46,001.03)	0.00
CD-Wes-220097 MD-9/27/20-1.15%	36,807.81	317.61	(37,125.42)	0.00
CD-Wes-00485 MD-11/9/20-1.10%	50,000.00	2,476.89	(52,476.89)	0.00
Total	\$ 464,643.23	166,181.68	(242,193.69)	\$ 388,631.22
General Operating Account:				
Unrestricted Accounts:				
District Checking Account	20,422.70	218,745.87	(206,603.87)	32,564.70
Cooney Hollow Stream Cleanup	34.90	0.00	(0.00)	34.90
DCED Classroom Lab Grant	195.56	0.00	(195.56)	0.00
NPS Rain barrel W/S – PACD Grant	0.00	720.00	(719.67)	0.33
2020 Manure Management Mini Grant	0.00	1,315.00	(1,315.00)	0.00
2020 Envirothon Mini Grant	0.00	626.40	(626.40)	0.00
GG – Raccoon Creek S/B Project	(23.25)	240.20	(30.80)	186.15
No-Till Drill Account	15,627.62	1,596.69	(50.00)	17,174.31
Envirothon	2,454.92	1,028.47	(176.81)	3,306.58
Environmental Ed.	1,907.57	1.71	(266.72)	1,642.56
Payroll	40,148.03	352,054.65	(361,937.18)	30,265.50
B & G Maintenance & Imp.	102,822.12	16,627.47	(10,395.61)	109,053.98
Farmer's Assistance	15,585.94	16.16	(0.00)	15,602.10
Streambank Improvement	350.97	.35	(0.00)	351.32
Vehicle Replacement	13,541.44	7,346.65	(2,020.48)	18,867.61
Snow Removal	14,035.00	0.00	(0.00)	14,035.00
Patty Davis Memorial Fund	324.46	0.00	(0.00)	324.46
Total	\$227,427.98	599,779.62	\$(584,338.10)	\$243,409.50
Restricted Accounts:				
Arboretum Account	833.06	.86	(0.00)	833.92
Special Education Account	78.25	.19	(0.00)	78.44
Dirt and Gravel Road Account	109,520.26	102,611.08	(43,272.29)	168,859.05
LVR Dirt and Gravel Road Account	154,234.33	116,444.23	(67,046.10)	203,632.46
Nutrient Management	14.43	0.00	(0.00)	14.43
Clean Water – Chapter 102 Account	32,960.60	29.75	(4,165.84)	28,824.51
Clean Water – Chapter 105 Account	39,576.19	11,318.19	(13,534.29)	37,360.09
Bio-Solids	5.24	0.00	(0.00)	5.24
Total	\$ 337,222.36	\$ 230,404.30	\$(128,018.52)	\$ 439,608.14
Total District General Operating Account	\$564,650.34	\$830,183.92	\$(711,816.62)	\$683,017.64
Cash Register	100.00	0.00	(0.00)	100.00
Change Bag	100.00	0.00	(0.00)	100.00
Petty Cash	1,298.80	0.00	(0.00)	1,298.80
Total	\$ 1,498.80	0.00	(0.00)	\$ 1,498.80
Total District Accounts	\$ 1,030,792.37	\$996,365.60	\$(954,010.31)	\$ 1,073,147.66

See notes to financial statements for description of accounts

**Beaver County Conservation District
District Checking
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 20,422.70
Revenue		
Transfer from Savings	80,000.00	
PUC-ACT 13; UGWF for Reporting year 2019	59,827.65	
Maple Syrup Sales	34,053.94	
WNV	35,579.52	
Tree Sales	3,502.51	
Maple Syrup Festival	3,947.30	
Other Revenue	1,802.71	
Interest	32.24	218,745.87
Disbursements		
Transfer to Payroll	(39,130.65)	
Maple Festival Expenses	(28,000.64)	
Building & Grounds Expenses	(36,017.32)	
Insurance Expense	(34,102.26)	
Professional Expenses	(27,870.28)	
Operating Expenses	(13,774.40)	
Other Programs	(215.82)	
West Nile Virus Program	(7,209.98)	
Vehicle Expense	(3,857.74)	
Tree Seedlings Expenses	(2,494.42)	
Sales Tax Expense	(350.72)	
Nutrient Management	(455.00)	
Transfer to Building Maintenance	(7,138.00)	
Transfer to Vehicle Replacement	(5,000.00)	
Transfer to D&G Admin	(660.14)	
Transfer to Building – Evaporator Replacement	(300.00)	
Transfer to LVR D&G Projects	(26.50)	<u>(206,603.87)</u>
Ending Balance 12/31/20		<u><u>\$ 32,564.70</u></u>

**Beaver County Conservation District
Cooney Hollow Stream Cleanup
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$	34.90
Revenue	0.00		0.00
Expenses	(0.00)		<u>\$0.00</u>
Ending Balance 12/31/20			<u>\$34.90</u>

**Beaver County Conservation District
NPS Rainbarrel W/S – PACD Grant
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 0.00
Revenue		
Grant Reimbursement	720.00	720.00
Expenses		
Supplies Expense	(719.67)	<u>(719.67)</u>
Ending Balance 12/31/2020		<u>\$0.33</u>

**Beaver County Conservation District
2020 Manure Management Mini Grant
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 0.00
Revenue		
Grant Reimbursement	1,315.00	1,315.00
Expenses		
Transfer to Payroll	(788.00)	
Postage Expense	(247.50)	
Food Expense	(109.88)	
Supplies Expense	(169.92)	<u>(1,315.00)</u>
Ending Balance 12/31/2020		<u>\$0.00</u>

**Beaver County Conservation District
2020 Envirothon Mini Grant
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 0.00
Revenue		
Grant Reimbursement	626.40	626.40
Expenses		
Clinometers Purchase	(626.40)	<u>(626.40)</u>
Ending Balance 12/31/2020		<u>\$0.00</u>

**Beaver County Conservation District
 GG – Raccoon Creek S/B Project
 Statement of Account
 January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$	<u>(23.25)</u>
Revenue			
GG Reimbursement	240.00		
GG Reimbursement	0.20		240.20
Expenses			
Postage Expense	(30.80)		<u>(30.80)</u>
Ending Balance 12/31/20			<u>\$186.15</u>

**Beaver County Conservation District
No-Till Drill Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020	\$	15,627.62
Revenue		
Traux Drill Rentals	1,580.00	
Interest	16.69	1,596.69
Expenses		
Refund	(50.00)	<u>(50.00)</u>
Ending Balance 12/31/20		<u>\$17,174.31</u>

**Beaver County Conservation District
Envirothon
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$	2,454.92
Revenue			
Grant Reimbursement	1,000.00		
Donation	25.00		
Interest	3.47		1,028.47
Expenses			
Clinometers Expense	(176.81)	_____	(176.81)
Ending Balance 12/31/2020		\$	<u><u>3,306.58</u></u>

**Beaver County Conservation District
Environmental Ed.
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$	1,907.57
Revenue			
Interest	1.71		1.71
Expenses			
Supplies Expenses	(266.72)		<u>(266.72)</u>
Ending Balance 12/31/2020		\$	<u><u>1,642.56</u></u>

**Beaver County Conservation District
Payroll
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 40,148.03
Revenue		
Beaver County	150,000.00	
Watershed Grant	30,406.49	
Administrative Assistant	56,080.00	
CDFAP Funding	35,436.48	
ACT Reimbursement	30,487.02	
WNV Reimbursement	19,237.00	
D & G	2,918.03	
LV D & G	1,278.67	
Chapter 102	3,076.92	
UGWF	19,827.65	
NM Reimbursement	2,306.10	
MM Mini Grant	788.00	
GG Grant	66.00	
Covid Premium Refund	95.97	
Interest	50.32	352,054.65
Expense		
Biweekly Payroll	(305,740.09)	
Benefits	(52,885.22)	
Tax Payments	(3,311.87)	<u>(361,937.18)</u>
Ending Balance 12/31/20		<u>\$ 30,265.50</u>

**Beaver County Conservation District
B & G Maintenance & Imp.
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 102,822.12
Revenue		
Sale of Maple Syrup Equipment	9,134.00	
Transfer from G/A	7,138.00	
Deposit	250.00	
Evaporator Replacement Interest	53.58	
Server Replacement Interest	25.11	
Office Renovations Interest	10.82	
Building Maintenance Interest	15.96	16,627.47
Expenses		
Server/Replacement/IT Work	(2,534.33)	
Building Maintenance – Town Country	(2,779.00)	
Building Maintenance –New Garage Door	(1,025.00)	
Building Maintenance – Lawn Tractor Repair	(468.92)	
Building Maintenance – Parts for Maintenance Work	(389.55)	
Building Maintenance – Lawn Mower Equipment	(221.54)	
Building Maintenance – Cleaning Building	(500.00)	
Building Maintenance – Staining Environmental Center	(1,500.00)	
Building Maintenance – New Lighting	(795.00)	
Building Maintenance – Rain Garden	(182.27)	<u>(10,395.61)</u>
Ending Balance 12/31/2020		<u>\$ 109,053.98</u>

**Beaver County Conservation District
Farmer Assistance
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 15,585.94
Revenue		
Interest	16.16	16.16
Expenses		
Miscellaneous Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u>\$ 15,602.10</u>

**Beaver County Conservation District
Streambank Improvement
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 350.97
Revenue		
Interest	.35	.35
Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u><u>\$ 351.32</u></u>

**Beaver County Conservation District
 Vehicle Replacement
 Statement of Account
 January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 13,541.44
Revenue		
Deposits	7,331.30	
Interest	15.35	7,346.65
Expenses		
2020 Chevy 2500 HD truck	(2,020.498)	<u>(2,020.48)</u>
Ending Balance 12/31/2020		<u>\$ 18,867.61</u>

**Beaver County Conservation District
Snow Removal
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 14,035.00
Revenue	0.00	0.00
Expenses		
Snow Plowing	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u><u>\$ 14,035.00</u></u>

**Beaver County Conservation District
Patty Davis Memorial Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 324.46
Revenue		
Donations	0.00	0.00
Expenses		
Bench Memorial Garden	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u>\$ 324.46</u>

**Beaver County Conservation District
Arboretum Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$833.06
Revenue		
Interest	0.86	0.86
Expenses		
Miscellaneous Expense	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u>\$833.92</u>

**Beaver County Conservation District
Special Education Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 78.25
Revenue		
Interest	.19	0.19
Expense	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/20		<u><u>\$ 78.44</u></u>

**Beaver County Conservation District
Dirt and Gravel Road Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$109,520.26
Revenue		
Commonwealth of PA	102,473.19	
Interest	137.89	102,611.08
Expenses		
Projects	(37,843.10)	
Admin/Payroll	(3,873.97)	
Training	(1,055.22)	
Transfer to LVR D&G	(500.00)	<u>(43,272.29)</u>
Ending Balance 12/31/2020		<u>\$168,859.05</u>

**Beaver County Conservation District
LVR Dirt and Gravel Road Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$154,234.33
Revenue		
Commonwealth of PA	116,289.42	
Interest	154.81	116,444.23
Expenses		
Projects	(65,444.23)	
Admin	(1,228.50)	
Training	(77.06)	<u>(67,046.10)</u>
Ending Balance 12/31/2020		<u>\$203,632.46</u>

**Beaver County Conservation District
Nutrient Management Fund
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 14.43
Revenue		
Interest	0.00	.00
Expenses		
Miscellaneous Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u>\$ 14.43</u>

**Beaver County Conservation District
Clean Water - Chapter 102
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 32,960.60
Revenue		
Interest	29.75	29.75
Expenses		
Transfer to Payroll	(3,076.92)	
Computer Maintenance	(1,081.57)	
Postage Expenses for Mailings	(7.35)	<u>(4,165.84)</u>
Ending Balance 12/31/20		<u>\$ 28,824.51</u>

**Beaver County Conservation District
Clean Water - Chapter 105
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 39,576.19
Revenue		
NPDES Income	11,280.00	
Interest	38.19	11,318.19
Expenses		
Computer Maintenance	(13,143.87)	
Postage Expenses for Mailings	(211.65)	
Wright Express – Fuel Expense	(67.93)	
Miscellaneous	(110.84)	<u>(13,534.29)</u>
Ending Balance 12/31/20		<u>\$ 37,360.09</u>

**Beaver County Conservation District
Bio-Solids
Statement of Account
January 1, 2020 Through December 31, 2020**

Beginning Balance 1/1/2020		\$ 5.24
Revenue	0.00	0.00
Expenses	(0.00)	<u>(0.00)</u>
Ending Balance 12/31/2020		<u><u>\$ 5.24</u></u>

Beaver County Conservation District Notes to Account Statements

Note 1: Summary of Significant Accounting Policies - The Conservation District reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses are recognized when the disbursement is made.

Note 2: Structure of Funds -

- Conservation District General Operating for Unrestricted Funds - This fund is used for the unrestricted general operations of the District. Receipts from District unrestricted grants, donations and other activities along with erosion and sedimentation plan fees are deposited in this fund. The general operating fund is comprised of the general checking account, unrestricted accounts, cash register, petty cash, money market account and certificates of deposit.
- Conservation District Clean Water Fund - This fund is restricted by the Department of Environmental Protection (DEP) under the limitations of the National Pollution Discharge Elimination System delegation agreement (NPDES). All fees collected related to NPDES must be deposited into this fund. Disbursements from this fund are restricted to offset expenses related to the inspection and processing to NPDES plans and related to NPDES activities.

The District may from time to time receive fine money collected by the Commonwealth. This fine money is given to the District in a check made payable to the clean water fund. This procedure was established by the DEP. The DEP has provided this money to be used by the District in the operation of conservation or environmental education. The DEP has provided a letter to this effect. The District has chosen to transfer this money into the wetland fund as received.

- Conservation District Dirt and Gravel Road Fund - This fund is restricted by the State Conservation Commission under the limitations of the Dirt and Gravel Road Delegation Agreement. The State provides funding for the Dirt and Gravel Road Program. This funding is to be deposited into an interest-bearing account. The annual allocation must be committed to contract for road maintenance work within twelve months or the funds revert back to the State. The agreement allows a percentage to be retained by the District for administration of the program and training. This percentage is to be determined by the State annually.
- Bio-Solids Fund - This fund is restricted by the Pennsylvania Department of Environmental Protection under the limitations of the Beneficial Use of Sewage Sludge Delegation Agreement. The State provides funding for the Program.

- Nutrient Management Fund - This fund is restricted by the Pennsylvania Department of Environmental Protection under the limitations of the Pennsylvania Nutrient Management Act Delegation Agreement. The Beaver County Conservation District is an associate district in a multi-county agreement having the Washington County Conservation District as its “Host District”. The Beaver County Conservation District receives reimbursement funding from the host district.

- Arboretum Fund – The Beaver County Conservation District received a grant from Geneva College in 2002 to be used for maintenance and environmental education at the Arboretum located in Brady’s Run Park.

- Special Education Fund – This fund was established for the deposit of environmental education funds that are to be used for community environmental programs other than those at the wetlands.

MARIA LONGO
CONTROLLER



BENJAMIN ZORICH
CHIEF DEPUTY CONTROLLER

DAVID NEELY
SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196
TELEPHONE: 724-728-5700

January 7, 2022

Mr. Jeff Pflug
District Manager
Beaver County Conservation District
156 Cowpath Road
Aliquippa, PA 15001

Report on Internal Controls

We have audited the records of the Beaver County Conservation District for the period January 1, 2018 through December 31, 2020, and have issued our report thereon.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatement.

In planning and performing our audit of the Beaver County Conservation District for the period January 1, 2018 through December 31, 2020 we considered the office's internal control structure to determine our auditing procedures for the purposes of expressing our opinion on the financial statements and the office's compliance with applicable regulations and not to provide assurance on the internal control structure.

The management of the office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with prescribed policies.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted certain matters involving the internal control structure and its operation that we consider reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted the following conditions:

- Segregation of Duties
- Absence of Supporting Documentation
- Lack of Written Policies and Procedures and Awareness of Policies
- Financial Reporting Inconsistencies

For further elaboration on these weaknesses, refer to the "Findings and Recommendations" section of this audit report.

This report is intended solely for the information and use of management, the Office of the Controller, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Maria Longo
Beaver County Controller

Findings and Recommendations

Finding 1: Segregation of Duties - Ensure tasks and process flows have a check and balance.

During the audit process it was discovered that the financial administrator was handling all the financial transactions with little to no review of their work. It was found that an employee had used the company credit card to purchase personal items and had not reimbursed the district. The monies have now been reimbursed.

Recommendation:

The District Manager, Jeff has now implemented checks and balances into the processes. Due to the addition of the controls put into place by the district manager, this finding is considered remediated.

Finding 2: Absence of Supporting Documentation - Transactions should be appropriately supported by documentation. Including but not limited to lack of formally documented approvals

During the audit process it was discovered that there was an absence of supporting documentation for approvals, manual journal entries, and an adjustments/correction that needed to be made in QuickBooks.

Recommendation:

The District Manager, Jeff has now implemented a complete process for the finance roles. The county suggests that he continues to follow these new processes and makes changes as needed. The county suggests adding a process to the new procedures that specifies documentation of formally documented approvals. The county considers this finding as remediated as of report issuance.

Finding 3: Lack of Written Policies, Procedures, and Awareness of Policies

During the audit process it was discovered that the District was lacking of written policies and procedures. It was found that most to all of the policies and procedures were verbal and that this created a lack of awareness of the said policies.

Recommendation:

The District Manager, Jeff has now implemented written policies and procedures for finance/accounting. The county suggests that he continues to follow these new policies and procedures, periodically review and update as needed. Staff should be notified of all newly written policies and procedures. Due to mitigation efforts by the district staff, the county considers this finding remediated as of report issuance.

Finding 4: Financial Reporting Inconsistencies

During the audit process it was discovered that the financial transactions were being handling all by one employee with no additional review being completed by the district management. This caused inconsistency and errors in the financial reporting. Example: A liability balance on a credit card that transactions entered twice was carried on financials for over a year.

Recommendation:

The newly written policies and procedures for finance/accounting implemented by the District Manager, Jeff create checks and balances that will help to find bookkeeping irregulars in the future. The county suggests that he continues to periodically review and update said policies and procedures as needed. Due to mitigation efforts by the district management and staff, the county considers this finding remediated as of report issuance.

MARIA LONGO
CONTROLLER



BENJAMIN ZORICH
CHIEF DEPUTY CONTROLLER

DAVID NEELY
SOLICITOR

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January 7, 2022

Mr. Jeff Pflug
District Manager
Beaver County Conservation District
156 Cowpath Road
Aliquippa, PA 15001

Report on Laws and Compliance

We have audited the records of the Beaver County Conservation District for the period January 1, 2018 through December 31, 2020, and have issued our report thereon.

We conducted our audit in accordance with generally accepted auditing standards and Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial records are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Beaver County Conservation District, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of the audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

This report is intended for the information of management and the Commonwealth of Pennsylvania. However, this report is a matter of public record and its distribution is not limited.


Maria Longo
County Controller