

**MONROE COUNTY CONTROL CENTER
REPORT OF AUDIT**

DECEMBER 31, 2021

**MONROE COUNTY CONTROL CENTER
REPORT OF AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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Introductory Section

MONROE COUNTY CONTROL CENTER

LIST OF OFFICIALS

<u>NAME</u>	<u>POSITION</u>
Gary A. Hoffman	Director
Joanne Kochanski	Chairman, Board Member
Brian Bond	Vice-Chairman, Board Member
Mary Pat Quinn	Secretary/Treasurer, Board Member
Maury Molin	Board Member
Todd W. Weitzmann	Solicitor

Financial Section

Independent Auditor's Report



ARDITO & COMPANY LLC

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Frenchtown, New Jersey 08825-1192
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e-mail: anthony@arditoandcompany.com

Independent Auditor's Report

Board of Directors
Monroe County Control Center
100 Gypsum Road, Suite 201
Stroudsburg, Pennsylvania 18360

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the government activities, each major fund, and the aggregate remaining fund information of the Monroe County Control Center, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Monroe County Control Center, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Monroe County Control Center, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

-Continued-

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and ***Government Auditing Standards***, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Monroe County Control Center's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2022, on our consideration of the Monroe County Control Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* the Center's internal control over financial reporting and compliance.

Ardito & Company LLC

ARDITO & COMPANY LLC

Frenchtown, New Jersey

April 30, 2022

Anthony Ardito

Anthony Ardito

Certified Public Accountant

ARDITO & COMPANY LLC

Frenchtown, New Jersey

April 30, 2022

**Required Supplementary Information -
Part I**

Management's Discussion and Analysis

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Introduction

The discussion and analysis of the Monroe County Control Center's (the center) financial performance provides an overall review of the center financial activities for the fiscal year ended December 31, 2021. The intent of this discussion and analysis is to look at the center's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the center's financial performance.

Financial Highlights

Key financial highlights for 2021 are as follows:

- ◆ Total assets of \$11,080,967 increased by \$327,061 as cash and cash equivalents decreased by \$536,289, capital assets increased by \$863,350, and long term liabilities increased \$238,082.

- ◆ Total Net Position (total assets less liabilities) of \$11,284,421 increased by \$951,554, which represents a 9.1% increase from 2020. This was due mainly to the net pension liability transitioning to a net pension asset.

- ◆ The center generated \$6,287,193 in revenues; general revenues accounted for \$1,229,848 in revenue or 19.6% of all revenues. Program specific revenues in the form of tower revenue, Act 12 funding, and reimbursements accounted for \$5,057,345 or 80.4% of total revenues.

- ◆ The center incurred \$5,335,640 in expenses; All of these expenses were offset by program specific charges for services, grants or contributions, such as Act 12 revenues. General revenues (primarily participating municipal contributions) of \$1,229,848 were adequate to provide for these programs.

- ◆ Among major funds, the general fund had \$6,285,167 in revenues and \$6,822,362 in expenditures, resulting in a fund balance decrease of \$537,196 over 2020.

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Using this Generally Accepted Accounting Principals Report (GAAP)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the center as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities. Government Wide financial statements or The Statement of Net Position and Statement of Activities provide information about the activities of the whole center, presenting both an aggregate view of the center's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail.

The *fund financial statements* tell how services were financed in the *short-term* as well as what remains for future spending. The fund financial statements also look at the center's most significant funds with all other non-major funds presented separately as other supplementary information. In the case of the center, the General Fund is by far the most significant fund.

Reporting the Center as a Whole

Statement of Net Position and the Statement of Activities

The view of the center as a whole looks at all financial transactions and asks the question, "How did we do financially during 2021?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most public and private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the center's Net Position and changes in those assets. This change in Net Position is important because it tells the reader that, for the center as a whole, the financial positions of the center has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the center's commitment levels from participating municipalities, county, and school districts, state legislation on 911 user fees, and availability of state and federal grant funds.

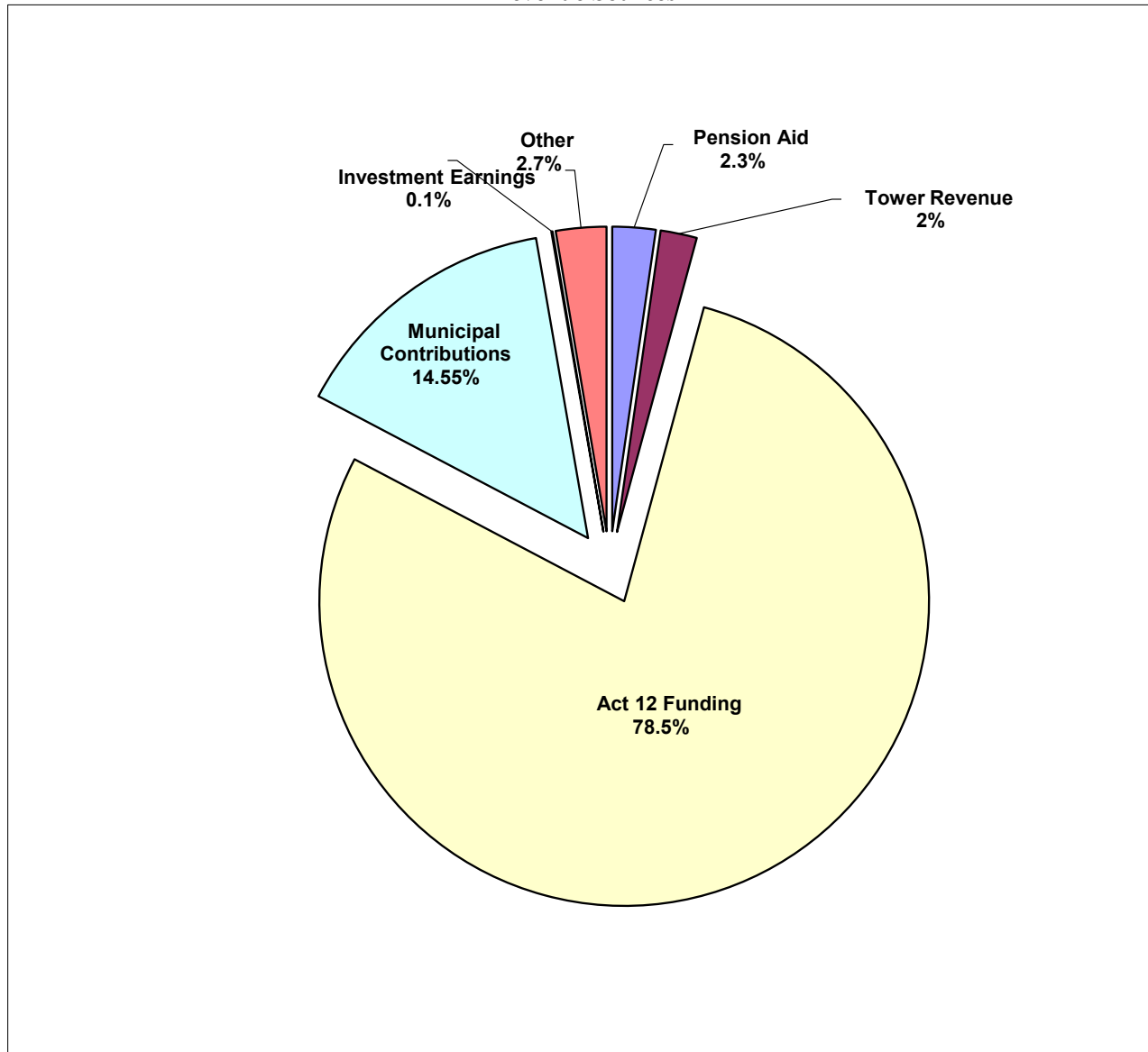
In the Statement of Net Position and the Statement of Activities, the center reports government-wide activities. Government-wide activities are the activities where most of the center's programs and services are reported including, both the General and Special Revenue Funds.

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Government-Wide Revenues

Chart 1 illustrates the center's government-wide revenue sources of \$6,287,193. 14.6% of the center's revenue is derived from municipal contributions, while over 78% of revenue is derived from Act 12 revenues, which are revenues collected by statute for each 9-1-1 communication service.

**Chart 1
Revenue Sources**

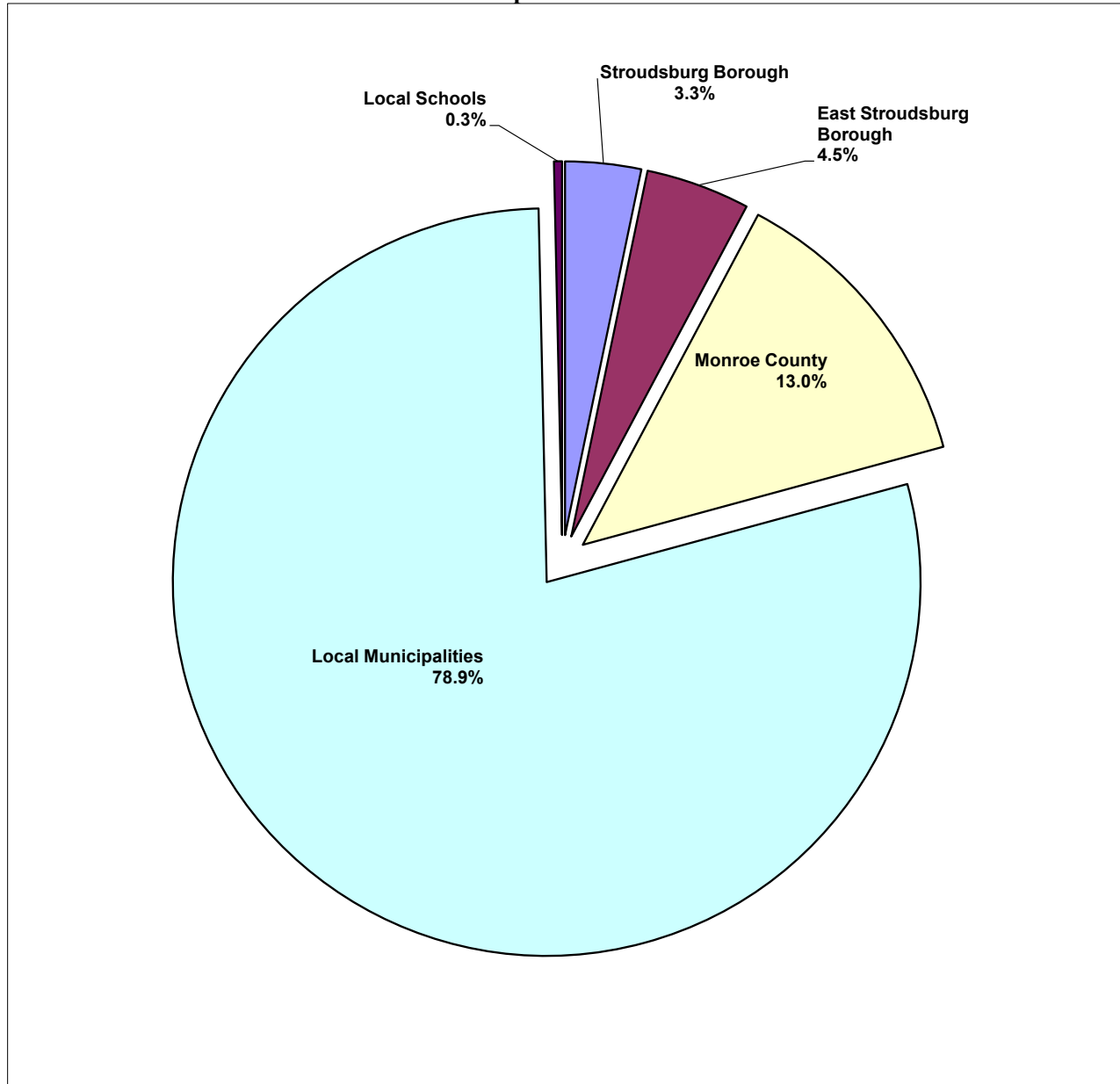


**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Government-Wide Revenues - (Continued)

Municipal contributions are derived from the two owner municipalities of Stroudsburg Borough and East Stroudsburg Borough, the County of Monroe, and 911 user fees to other local municipalities and school districts. The breakdown of \$914,393 in municipal contributions is illustrated below.

**Chart 2
Municipal Contributions**

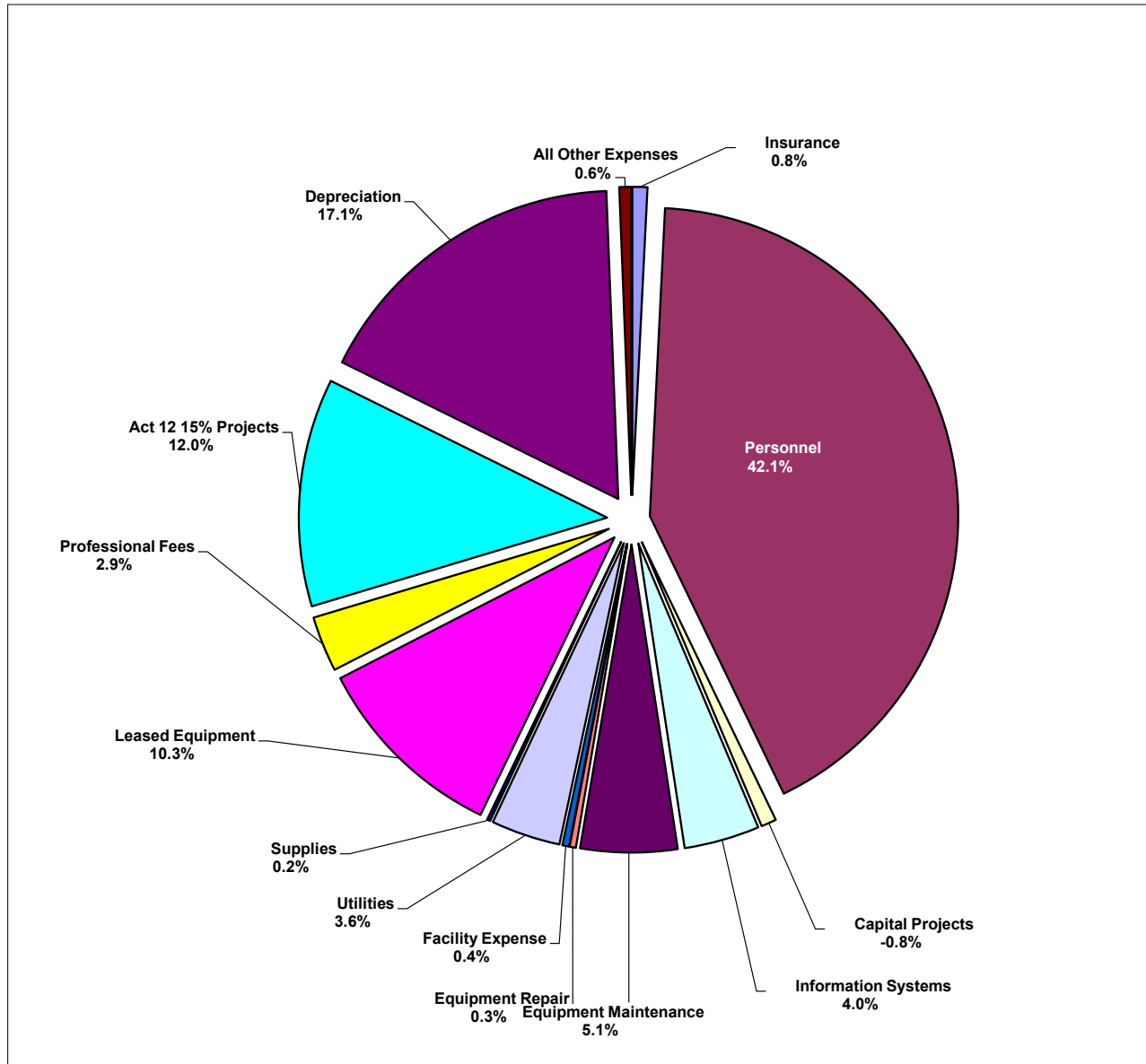


**MONROE COUNTY CONTROL CENTER
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 UNAUDITED**

Government-Wide Expenses

Chart 3 illustrates the center's government-wide expenses of \$5,335,640

**Chart 3
 Government-Wide Expenses**



**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Government-Wide Net Position

Recall that the Statement of Net Position provides the perspective of the Center as a whole.

Table 1 provides a summary of the center's Net Position for 2021 compared to 2020. Net position is the result of subtracting total liabilities and deferred inflows from total assets and deferred outflows.

**Table 1
Net Position**

Assets	<u>2021</u>	<u>2020</u>
Current and Other Assets	\$ 7,261,116	\$ 7,797,405
Capital Assets	<u>3,819,851</u>	<u>2,956,501</u>
Total Assets	<u>11,080,967</u>	<u>10,753,907</u>
 Deferred Pension Outflows	 <u>1,150,893</u>	 <u>418,626</u>
 Liabilities		
Long-Term Liabilities	1,461,904	140,969
Other Liabilities	<u>(549,213)</u>	<u>533,640</u>
Total Liabilities	<u>912,691</u>	<u>674,609</u>
 Deferred Pension Inflows	 <u>34,749</u>	 <u>165,057</u>
 Net Position		
Invested in Capital Assets, Net of Debt	3,819,851	2,956,501
Unrestricted	7,464,570	7,376,366
Total Net Position	<u>\$ 11,284,421</u>	<u>\$ 10,332,867</u>

Total Net Position (total assets less liabilities) of \$10,332,867 decreased by \$804,869, which represents a 7.2% decrease from 2020. This was due mainly to capital asset depreciation.

Table 2 shows the changes in Net Position.

**Table 2
Changes in Net Position**

Revenues	<u>2021</u>
Program Revenues:	
Charges for Services	\$ 121,393
Capital Grants and Contributions	-
Operating Grants and Contributions	4,935,953
General Revenues:	
Municipal Contributions	914,393
Investment Earnings	4,032
Other	<u>311,423</u>
Total Revenues	<u>\$ 6,287,193</u>

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

**Table 2
Changes in Net Position (Continued)**

Program Expenses	
Insurance	\$ 42,577
Personnel	2,280,767
Capital Projects	(43,198)
Information Systems	214,416
Equipment Maintenance	274,882
Equipment Repair	17,756
Facility Expense	19,253
Utilities	196,791
Supplies	9,355
Leased Equipment	557,868
Professional Fees	157,691
Act 12 15% Projects	648,692
Depreciation	925,211
All Other Expenses	<u>33,578</u>
Total Expenses	<u>5,335,640</u>
Increase/(Decrease) in Net Position	<u>\$ 951,554</u>

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these program services funded by program revenues directly supporting these services in the form of charges for services or grant contributions.

Table 3

	<u>Total Cost of Services</u>	<u>Net (Costs)/ Revenues of Services</u>
Program Expenses		
Insurance	\$ 42,577	\$ (11,785)
Personnel	2,280,767	793,676
Capital Projects	(43,198)	332,427
Information Systems	214,416	(59,350)
Equipment Maintenance	274,882	(76,088)
Equipment Repair	17,756	(4,915)
Facility Expense	19,253	(5,329)
Utilities	196,791	(10,769)
Supplies	9,355	(2,589)
Leased Equipment	557,868	(33,371)
Professional Fees	157,691	(43,649)
Act 12 15% Projects	648,692	(179,559)
Depreciation	925,211	(925,211)
All Other Expenses	<u>33,578</u>	<u>(51,781)</u>
Total Expenses	<u>\$ 5,335,640</u>	<u>\$ (278,294)</u>

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

Governmental Activities (Continued)

Programs that have revenue to offset them are personnel services (Salaries, wages, and benefits), telephone, and capital projects. The remaining program expenses are offset with general revenues such as municipal contributions.

Telephone and Personnel expenses are offset by Act 12 funds.

With a total net revenue deficit, after program expenditures, of \$278,294, the center is dependent upon municipal contributions. In addition to municipal contributions, the center funds operations with Act 12 revenues, investment income and other miscellaneous income.

Reporting the Center's Most Significant Funds

Governmental Funds

The center's activities are reported in governmental funds (Exhibit IV), which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future years. The governmental funds are the general fund, and the capital projects funds. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental *fund statements* provide a detailed *short-term* view of the department's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance call center programs. The relationship (or differences) between *government wide statements* (reported in the Statement of Net Position and the Statement of Activities) and *governmental fund statements* is reconciled in the financial statements on Exhibit III and Exhibit V.

All governmental funds (Exhibit IV) had total revenues of \$6,287,193 and expenditures of \$6,823,482.

Fund Financial Statements

The analysis of the center's major funds begins with Exhibit III. Fund financial reports provide detailed information about the center's major funds. The center's major governmental funds are limited to the General Fund. Other governmental funds such as the Special Revenue Fund, used to account for grant activity, are non-major governmental funds and are reported separately in the financial statements under "Other Supplementary Information".

**MONROE COUNTY CONTROL CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED**

General Fund Budgeting Highlights

The center budget is prepared according to Pennsylvania law, and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

For the Future

The center is in very good financial condition presently, and continues to reinvest heavily in technology infrastructure to provide the highest in emergency response services. In conclusion, the center has committed itself to financial excellence for many years. In addition, the center's system for financial planning, budgeting, and internal financial controls are well regarded. The center plans to continue its sound fiscal management to meet the challenge of the future.

Contacting the Center Financial Management

This financial report is designed to provide our owners, citizens, taxpayers, investors and creditors with a general overview of the center finances and to show the center accountability for the money it receives. If you have questions about this report or need additional information contact Gary A. Hoffman, Director of Communications, 100 Gypsum Road, Suite 201, Stroudsburg, PA 18360, or by phone 570-992-4500.

**Basic Government Wide
Financial Statements**

**MONROE COUNTY CONTROL CENTER
STATEMENT OF NET POSITION
December 31, 2021**

Exhibit I

ASSETS	GOVERNMENTAL ACTIVITIES	TOTAL
Cash and Cash Equivalents	\$ 7,261,116.10	\$ 7,261,116.10
Capital Assets, Net (Note 8):	3,819,851.15	3,819,851.15
Total Assets	11,080,967.25	11,080,967.25
Deferred Outflows of Resources		
Pension Deferred Outflows (Note 10)	1,150,893.49	1,150,893.49
LIABILITIES		
Net Pension Liability/(Asset) (Note 10)	(549,213.00)	(549,213.00)
Noncurrent Liabilities (Note 9):		
Due Within One Year	446,658.04	446,658.04
Due Beyond One Year	1,015,245.95	1,015,245.95
Total Liabilities	912,690.99	912,690.99
Deferred Inflows of Resources		
Pension Deferred Inflows (Note 10)	34,749.00	34,749.00
NET POSITION		
Net Investment in Capital Assets	3,819,851.15	3,819,851.15
Unrestricted	7,464,569.60	7,464,569.60
Total Net Position	\$ 11,284,420.75	\$ 11,284,420.75

The notes to the financial statements are an integral part of this statement.

**MONROE COUNTY CONTROL CENTER
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021**

Exhibit II

Functions/Programs	PROGRAM REVENUES				NET (EXPENSE)/REVENUE AND CHANGES IN NET POSITION
	EXPENSES	CHARGES FOR SERVICES	OPERATING	CAPITAL	GOVERNMENTAL ACTIVITIES
			GRANTS AND CONTRIBUTIONS	GRANTS AND CONTRIBUTIONS	
Governmental Activities:					
Advertising	\$ 1,262.88		\$ 913.31		\$ (349.57)
Audit	11,511.00		8,324.74		(3,186.26)
Grant Expense (Awarded)	1,120.00		2,026.39		906.39
Insurance	42,577.00		30,791.65		(11,785.35)
Licenses and Permits	464.50		335.93		(128.57)
Paging Service	924.00		668.24		(255.76)
Dues and Subscriptions	546.99		395.58		(151.41)
Fuel Allotment	2,435.22		1,761.15		(674.07)
Bank Service Charges	87.00		62.92		(24.08)
Meeting Expense	811.70		587.02		(224.68)
Break Room Supplies	2,759.99		1,996.02		(763.97)
Office Supplies	6,594.81		4,769.36		(1,825.45)
Cartography Supplies	58.88		42.58		(16.30)
Postage and Delivery	471.67		341.11		(130.56)
Miscellaneous	478.85		346.30		(132.55)
Printing and Reproduction	942.50		681.62		(260.88)
Vehicle Maintenance Services	1,394.57		1,008.55		(386.02)
Professional Fees	157,691.47		114,042.33		(43,649.14)
Reimbursable Expenses	2,874.11		2,078.55		(795.56)
Facility Expenses	19,252.52		13,923.40		(5,329.12)
Administrative Travel	110.88		80.19		(30.69)
Personnel	2,280,766.75	\$ 345.44	3,074,097.00		793,675.69
911 Education & Promotion	-		-		-
Recognition Programs	3,755.68		2,716.10		(1,039.58)
Information Systems	214,415.83		155,065.33		(59,350.50)
Capital Projects	(43,197.53)		289,229.27		332,426.80
COVID Related Expense	-		-		-
Equipment Maintenance	274,882.12		198,794.50		(76,087.62)
Equipment Repair	17,755.94		12,841.08		(4,914.86)
Equipment Restructure/Optimi	3,352.03		2,424.19		(927.84)
Minor Equipment Expense	975.91		705.78		(270.13)
Leased Equipment & Sites	557,868.48	121,047.21	403,449.98		(33,371.29)
Telephone Expense Admin and E911	157,887.17		114,183.86		(43,703.31)
Utilities	38,903.62		28,135.06		(10,768.56)
Act 12 15% Projects	648,692.18		469,133.60		(179,558.58)
Unallocated Depreciation	925,210.80				(925,210.80)
Total Governmental Activities	5,335,639.52	121,392.65	4,935,952.69	-	(278,294.18)
Total Primary Government	\$ 5,335,639.52	\$121,392.65	\$4,935,952.69	-	(\$278,294.18)
General Revenues:					
Municipal/School Contributions, for General Purposes,Net					
School Districts					3,167.56
Monroe County					118,889.50
Municipalities					792,335.47
Investment Earnings					4,032.26
Miscellaneous Income					311,423.02
Total General Revenues, Special Items, Extraordinary Items & Transfers					1,229,847.81
Change in Net Position					951,553.63
Net Position—Beginning					10,332,867.12
Net Position—Ending					\$ 11,284,420.75

The notes to the financial statements are an integral part of this statement.

**Fund Financial Statements-
Governmental Funds**

**MONROE COUNTY CONTROL CENTER
BALANCE SHEET
Governmental Funds
December 31, 2021**

Exhibit III

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash and Cash Equivalents	\$ 7,261,116.10	-	\$ 7,261,116.10
Interfund Receivables		\$ 4,095.75	4,095.75
TOTAL ASSETS	\$ 7,261,116.10	\$ 4,095.75	\$ 7,265,211.85
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund Payables	\$ 4,095.75		\$ 4,095.75
Total Liabilities	4,095.75	-	4,095.75
Fund Balances:			
<u>Assigned to:</u>			
Desig. For Subsequent Years Expenditures		\$ 4,095.75	4,095.75
<u>Unassigned:</u>			
Undesignated	7,257,020.35		7,257,020.35
Total Fund Balances	7,257,020.35	4,095.75	7,261,116.10
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,261,116.10	\$ 4,095.75	\$ 7,265,211.85

Amounts reported for *governmental activities* in the statement of Net Position (Exhibit I) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$ 8,727,690 and the accumulated depreciation is \$ 4,907,839. (See Note 8)	\$ 3,819,851.15
Deferred Outflows related to pension contributions subsequent to the Net Pension Liability measurement date and other deferred items are not current financial resources and therefore are not report in the fund statements. (See Note 10)	1,150,893.49
Deferred Inflows related to pension differences in actual return and assumed returns are not reported as liabilities in the fund statements. (See Note 10)	(34,749.00)
Long-term (liabilities)/Assets - net pension (liability)/asset is not due and payable or due in the current period and therefore are not reported as liabilities or asset in the fund statements (see Note 10)	549,213.00
Long-term (liabilities) - capital lease obligations, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See Note 9)	(1,345,432.82)
Long-term (liabilities) - compensated absences, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See Note 9)	(116,471.17)
Net Position of governmental activities	<u>\$ 11,284,420.75</u>

The notes to the financial statements are an integral part of this statement.

MONROE COUNTY CONTROL CENTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended December 31, 2021

Exhibit IV

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>2021</u>
Revenues:			
Act 12 911 Funding	\$ 4,933,926.30		\$ 4,933,926.30
Grant Revenue		2,026.39	2,026.39
Interest Income	2,735.76		2,735.76
Late Charges	1,296.50		1,296.50
Miscellaneous Revenues	2,706.14		2,706.14
Reimbursed Expenses	309,062.32		309,062.32
Tower Revenue	121,047.21		121,047.21
User Municipalities & Agencies	914,392.53		914,392.53
Total Revenues	6,285,166.76	2,026.39	6,287,193.15
Expenditures:			
Advertising	1,262.88		1,262.88
Audit	11,511.00		11,511.00
Five Year Plan	-		-
Grant Expense (Awarded)	-	1,120.00	1,120.00
Insurance	42,577.00		42,577.00
Licenses and Permits	464.50		464.50
Paging Service	924.00		924.00
Dues and Subscriptions	546.99		546.99
Fuel Allotment	2,435.22		2,435.22
Bank Service Charges	87.00		87.00
Meeting Expense	811.70		811.70
Break Room Supplies	2,759.99		2,759.99
Office Supplies	6,594.81		6,594.81
Cartography Supplies	58.88		58.88
Postage and Delivery	471.67		471.67
Miscellaneous	478.85		478.85
Printing and Reproduction	942.50		942.50
Vehicle Maintenance Services	1,394.57		1,394.57
Professional Fees	157,691.47		157,691.47
Reimbursable Expenses	2,874.11		2,874.11
Facility Expenses	19,252.52		19,252.52
Administrative Travel	110.88		110.88
911 Education & Promotion	-		-
Recognition Programs	3,755.68		3,755.68
Information Systems	214,415.83		214,415.83
Personnel	4,250,692.56		4,250,692.56
Total Addressing Coordinator-E911	-		-
Capital Projects	399,930.35		399,930.35
Leased Equipment & Sites	557,868.48		557,868.48
Equipment Restructure/Optimi	3,352.03		3,352.03
Minor Equipment Expense	975.91		975.91
Equipment Repair	17,755.94		17,755.94
COVID Related Expense	-		-
Equipment Maintenance	274,882.12		274,882.12
Telephone Expense Admin and E911	157,887.17		157,887.17
Utilities	38,903.62		38,903.62
Act 12 15% Projects	648,692.18		648,692.18
Total Expenditures	6,822,362.41	1,120.00	6,823,482.41
Excess(Deficiency) of Revenues Over Expenditures; Net Change in Fund Balances	(537,195.65)	906.39	(536,289.26)
Fund Balance at Beginning of Year	7,794,216.00	\$ 3,189.36	7,797,405.36
Fund Balance at End of Year	\$ 7,257,020.35	\$ 4,095.75	\$ 7,261,116.10

The notes to the financial statements are an integral part of this statement.

MONROE COUNTY CONTROL CENTER
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

Exhibit V

Total Net Change in Fund Balances - Governmental Funds (from Exhibit IV) \$ (536,289.26)

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.

Depreciation Expense	\$ (925,210.80)	
Net Book Value of Deletions	-	
Capital Outlays	<u>1,788,560.70</u>	863,349.90

Pension contributions are reported in governmental funds as expenditures. However, in the statement of activities, the contributions are adjusted for actuarial valuation adjustments, including service and interest costs, administrative costs, investment returns, and experience/assumption. This is the amount by which net pension liability and deferred inflows/outflows related to pension changed during the period. 1,945,428.02

Capital Lease obligations are recorded and accrued in the statement of Net Position as a lease obligation liability and records lease payment activity as a reduction of the liability balance, while the governmental funds records the lease payments as an expense in the period incurred. This is the amount of lease obligation liability incurred during the year that is related to the capitalization of the asset as Capital Outlay above. (1,788,560.70)

Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of Net Position and is not reported in the statement of activities. 443,127.88

In the statement of activities, compensated absences is accrued regardless of when paid. In the governmental funds, compensated absences are reported when paid. This is the amount by which the current year's compensated absence payments exceed the current year's amount earned. 24,497.79

Change in Net Position of Governmental Activities (from Exhibit II) \$ 951,553.63

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Policies

The MONROE COUNTY CONTROL CENTER ("The Center") was created as a quasi-municipal agency through a cooperation agreement of the Boroughs of Stroudsburg and East Stroudsburg and the Township of Stroud originally in 1959 and as amended in 1975 by provisions within state statute under Act No. 180, 1972, Section 1, et seq., the Intergovernmental Cooperation Act. As of September 30, 2000, the Township of Stroud relinquished its joint ownership in the Center without any claim to equity interest or otherwise. The continuing operations and ownership of the Center were apportioned among the two remaining municipal units of East Stroudsburg Borough and Stroudsburg Borough. The Center operates through collective representation from the governing bodies of each municipality as a Board of Directors and provides services for the receiving and transmitting of messages and information for public safety services.

The general purpose financial statements of the center have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (Statement No.34). This Statement provides for the most significant change in financial reporting in over twenty years and is scheduled for a phase-in implementation period (based on amount of revenues) starting with fiscal years ending 2002 (for larger governments). The Center was not required to implement the new model until the year ending 2004.

In addition, the Center has implemented GASB Statement No.37, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus, Statement No.38, Certain Financial Statement Note Disclosures, and Statement No.40, Deposit and Investment Risk Disclosures, an amendment of GASB Statement No.3, and Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45), GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and GASB No. 63 and 65, Deferred Outflows and Inflows and Net Position, and Items Previously Reported as Assets and Liabilities, and GASB No. 68, Accounting for Pensions, an amendment of GASB No. 27 and GASB No. 75, Accounting for OPEB. The implementation of these statements had no effect on equity balances as previously reported for the year ended December 31, 2020.

A. Reporting Entity

The report includes all of the services provided by the center to residents and businesses within its boundaries. In evaluating the center as a primary government in accordance with GASB Statement No.14, *Financial Reporting Entity*, management has addressed all potential component units. Consistent with applicable guidance, the criteria used by the center to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given situation, the center reviews the applicability of the following criteria:

The center is financially accountable for:

1. Organizations that make up the legal governmental entity.
2. Legally separate organizations if the Municipal Commission appoints a voting majority of the organizations' governing body and the center is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the center.
 - a. Impose its Will--If the center can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.
 - b. Financial Benefit or Burden--Exists if the center (1) is entitled to the organization's resources or, (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or, (3) is obligated in some manner for the debt of the organization.

1. Summary of Significant Policies - (Continued)

3. Organizations that are fiscally dependent on the center. Fiscal dependency is established if the organization is unable to adopt its budget, set rates or charges, or issue bonded debt without approval by the center.

B. Government-Wide and Fund Financial Statements

The center's government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities which are normally supported municipal contributions, grants and services are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The center does not operate any business-type activities. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific program. *Program revenues* include: (1) charges to customers or applicants who purchase, use or directly benefit from services or privileges provided by a given program and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Municipal contributions and other items not properly included among program revenues are reported instead as general revenues.

Separate *fund* financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the *government-wide* financial statements. Major individual governmental funds are reported separately in the *fund* financial statements.

C. Basis of Accounting, Measurement Focus and Financial Statements

1. Primary Government

The *government-wide* financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Municipal contributions are recognized as revenues in the year for which they are levied. Grant and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditures are generally recorded when a liability is incurred, and capital expenditures are generally recorded as property plant and equipment assets and depreciated over their useful life.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. All other revenues are considered to be measurable and available only when cash is received. Expenditures are generally recorded when a liability is incurred as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital purchases are recorded as expenditures in the period they are incurred.

As a result of the difference measurement focus and basis of accounting used in preparing the government-wide statements, a reconciliation between the government-wide and fund financial statements is necessary. Exhibit III presents a reconciliation of the Net Position as reported on the Statement of Assets (Exhibit I) to total governmental fund balance as reported on the Balance Sheet-Governmental Funds. Exhibit V presents a reconciliation of change in Net Position as reported on the Statement of Activities (Exhibit II) and the total changes in fund balance as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds (Exhibit IV).

1. Summary of Significant Policies - (Continued)

C. Basis of Accounting, Measurement Focus and Financial Statements - (Continued)

1. **Primary Government**

The center reports the following funds:

GOVERNMENT FUNDS

General Fund--The General Fund is the general operating fund of the center. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds--The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of specified purposes.

FIDUCIARY FUNDS

Trust and Agency Funds--Trust and Agency Funds are used to account for assets held by the center in a trustee capacity for the future payment of compensation and retirement benefits to employees.

D. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General and Budgeted Capital Projects Funds.

Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were no encumbrances at December 31, 2021. Encumbered appropriations are reappropriated in the ensuing year's budget.

E. **Interfund Transactions**

Advances between funds are accounted for in the appropriate interfund receivable and payable accounts. These advances (reported in *Due from* asset accounts) are considered *available spendable resources*.

F. **Cash and Cash Equivalent Market Instruments**

Cash and other money market instruments consist of demand and interest bearing deposits, pooled government agency money market instruments, and certificates of deposits with maturities of 90 days or less when purchased. Such amounts are titled cash and cash equivalents on the financial statements.

G. **Investments**

Investments in the fiduciary funds, principally common stocks, fixed income securities and money market and mutual funds, are carried at fair market value. Investments of prior year for pooled investments have not been restated for cash and cash equivalent classification.

1. Summary of Significant Policies - (Continued)

I. Accumulated Unpaid Vacation and Sick Pay

Administrative employees are eligible to carry (accrue) up to a maximum of twelve (12) weeks of vacation time. At the end of each employee's calendar year (anniversary date of employment), any earned/accrued but unused vacation time in excess of twelve (12) weeks is forfeited.

J. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements – Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Center's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to read.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

2. REVENUES

Revenues are derived from participating municipalities, school districts, Monroe County and the center owner municipalities of the Boroughs of Stroudsburg and East Stroudsburg. These contributions are based on apportionment of population, geography and call activity and are revised each year to fund budgeted expenditures.

The schedule for municipal contributions received are as follows:

	<u>2021</u>	<u>2020</u>
Borough of Stroudsburg - Owner	\$ 29,950	\$ 24,384
Borough of East Stroudsburg - Owner	41,103	33,463
User County, Municipalities, and School Districts	<u>843,340</u>	<u>698,203</u>
	<u>\$ 914,393</u>	<u>\$ 756,050</u>

2. REVENUES-(Continued)

In addition, the Center received \$5,086,709 in revenues through Pennsylvania Act 12 of 2020 (Act 12) amended Chapter 53, Emergency Telephone Service, of Title 35 of the Pennsylvania Consolidated Statutes (Chapter 53). Act 12 established a new funding program for public safety answering points (PSAPs) across the Commonwealth, effective August 1, 2016. The new funding program includes a uniform 911 surcharge fee of \$1.65 for each 9-1-1 communications service. The PSAP's receive a minimum of 80% of the surcharge, passed through their respective county governments, with up to 15% retained by the Commonwealth to establish, enhance, operate or maintain Statewide interconnectivity of 911 systems.

3. DEPOSITS AND INVESTMENTS

Primary Government

Pennsylvania statutes provide for investment of Governmental Funds into certain authorized investment types including U.S. Treasury Bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of Governmental Funds for investment purposes. In addition to the investments authorized for Governmental Funds, Fiduciary Fund investments may also be made in corporate stocks and bonds, real estate and other investments consistent with sound business practice.

The deposit and investment policy of the center adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Center.

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the Center's accounts are profiled in order to determine exposure, if any, to Custodial Credit Risk (risk that in the event of failure of the counterparty the Center would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are: uncollateralized or collateralized with securities held by the financial institution's trust Center or agent but not in the government's name. At December 31, 2021, all of the Center's deposits were collateralized by securities held in its name and, accordingly, not exposed to custodial credit risk. The Center does not have a policy for custodial credit risk.

As of December 31, 2021, cash and cash equivalents of the Center consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Cash	\$ 863,874	\$ 919,105
PLGIT	6,397,242	6,397,242
Total	<u>\$ 7,261,116</u>	<u>\$ 7,316,347</u>

Deposits

The carrying amount of the Center's depository cash and cash equivalents at December 31, 2021, was \$863,874 and the bank balance was \$919,105. All bank balances were covered by federal depository insurance and/or covered by a collateral pool maintained by the banks. Of these bank balances, \$250,000 was covered by federal depository insurance.

3. **DEPOSITS AND INVESTMENTS-(Continued)**

Investments

The Center's cash equivalent investments in PLGIT can not be classified by risk category because they are not evidenced by securities that exist in physical or book entry form. With regard to the external investment pool discussed above, the fair value of the Center's position in the external investment pool is the same as the value of the pool shares. All investments in an external investment pool that is not SEC registered are subject to oversight by the Commonwealth of Pennsylvania.

As of December 31, 2021, the entire PLGIT bank balance of \$6,397,242 (book balance of \$6,397,242) is considered to be a cash equivalent for presentation on the statement of Net Position and governmental fund balance sheet.

4. **ACCOUNTS RECEIVABLE**

As of December 31, 2021, the accounts receivable balance was -0-. The center pre-bills its users and owners in the fourth quarter of the prior year (90 days in advance) to ensure collection of all funds required to fund its budgeted operations. Pre-billings are not recognized as revenue until they are due. Any amounts uncollected are forwarded for legal collection or written off. Historically, accounts receivable write-offs have been negligible and immaterial.

5. **RISK FINANCING**

The center is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage. There were no significant reductions in insurance coverage from coverage in the prior year.

6. **GRANT PROGRAMS**

The center participates in state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The center is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs.

7. **LITIGATION**

In the normal course of operations, the center is involved in various civil disputes. Management is of the opinion that any outcome resulting from these actions would not have a material effect on the center's financial position.

8. **CHANGES IN GENERAL FIXED ASSETS (Capital Assets)**

Capital Assets, which include property, plant, equipment and infrastructure assets are reported in the applicable governmental column in the *government-wide* financial statements. Capital assets are defined by the center as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years. Capital assets are recorded at cost. Costs recorded do not include interest incurred as a result of financing asset acquisition or construction. Assets acquired by gift or bequest are recorded at their fair market value at the date of gift. Upon sale or retirement, the costs of the assets and the related accumulated depreciation, if any, are removed from the accounts. Maintenance and repair costs are charged to operations.

8. CHANGES IN GENERAL FIXED ASSETS (Capital Assets) - (Continued)

Depreciation on the capital assets for all of the center's funds is provided on the straight line method over their estimated useful lives: buildings – 40 years; towers and related equipment - 25 years, radio and office equipment - 10 years, and computer equipment – 5 years. Depreciation on equipment acquired through capital lease financing is depreciated over the original lease term.

A summary of changes in general fixed assets follows:

<u>COST:</u>	Beginning		Deletions	Ending
	Balance	Additions		Balance
Radio Communications Facilities & Equipment-Tower Sites	\$ 958,529.88			\$ 958,529.88
Radio Communications Equipment	5,385,455.85	\$ 1,788,560.70		7,174,016.55
Office Furniture and Buildings	46,136.80			46,136.80
Vehicles	157,746.86			157,746.86
Computer Equipment	391,259.57			391,259.57
Total	<u>\$ 6,939,128.96</u>	<u>1,788,560.70</u>	<u>-</u>	<u>\$ 8,727,689.66</u>

ACCUMULATED DEPRECIATION:

Radio Communications Facilities & Equipment-Tower Sites	\$ 518,576.07	\$ 56,086.92		\$ 574,662.99
Radio Communications Equipment	3,105,625.03	792,875.95		3,898,500.98
Office Furniture and Buildings	24,501.60	1,625.60		26,127.20
Vehicles	129,979.24	11,383.81		141,363.05
Computer Equipment	203,945.77	63,238.51		267,184.28
Total	<u>\$ 3,982,627.71</u>	<u>\$ 925,210.80</u>	<u>-</u>	<u>\$ 4,907,838.51</u>
Net Book Value	<u>\$ 2,956,501.25</u>			<u>\$ 3,819,851.15</u>

9. CHANGES IN LONG-TERM DEBT

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
Other Liabilities:					
Obligations under capital lease	-	\$ 1,788,560.70	\$ (443,127.88)	\$ 1,345,432.82	\$ 446,658.04
Compensated absences payable	\$ 140,968.96	160,803.24	(185,301.03)	116,471.17	
Total Long-Term Debt	\$ 140,968.96	\$ 1,949,363.94	\$ (628,428.91)	\$ 1,461,903.99	446,658.04

On July 28, 2020, the center entered into various lease agreements with Hewlett-Packard for all technology equipment with a fair market value of \$1,788,560.70. The lease payments are due in annual installments of \$446,658 and is financed over a five year term ending July 28, 2025 at 3.53% interest.

Administrative employees are eligible to carry (accrue) up to a maximum of twelve (12) weeks of vacation time. At the end of each employee's calendar year (anniversary date of employment), any earned/accrued but unused vacation time in excess of twelve (12) weeks is forfeited. As of December 31, 2021, \$116,471.17 in earned and vested vacation time was due to the employees of the center.

10. PENSION PLANS

Description of Plans - The Monroe County Control Center pension plan is controlled by the provisions of an enabling resolution adopted by the Board of Directors pursuant to Act 15 of 1974. The Center's plan is a cash balance plan administered by the Pennsylvania Municipal Retirement System (PMRS) that acts as a common investment and administrative agent for participating municipal pension plans. As a cash balance plan, the benefits are based on the accumulated account balances at actual retirement. Because the PMRS board establishes a "regular rate of interest" that is credited to the member's account, regardless of what the system's portfolio earnings are in the given year, the Internal Revenue Service (IRS) classifies the plan a defined benefit pension plan because the "benefit" is, at a minimum, "defined" as the contributions plus credited interest. PMRS issues a separate comprehensive annual financial report (CAFR), which can be found at <http://www.pmrns.state.pa.us/>. *Pension information for December 31, 2021 is based on a measurement date of December 31, 2019.* This is a departure from generally accepted accounting principles, as the measurement date is to be no more than twelve months before the Center's fiscal year end of December 31, 2021 as per GASB No. 68, Accounting for Pensions.

Contributions - The plan contributed a municipal percentage of payroll of 19.45% for 2019 and 9.44% for 2018 to an individual employee account. The employees contribute a percentage of payroll up to applicable Internal Revenue Code limits. Act 205 of the Commonwealth requires that annual contributions be based upon the calculation of the Minimum Municipal Obligation (MMO). The MMO calculation is based upon the biennial actuarial valuation also required by Act 205. For the year ended December 31, 2021, employees contributed \$254,575.48 and the Center contributed \$156,548.49 to the plan.

10. **PENSION PLANS - (Continued)**

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in Center contributions and earnings on Center contributions after completion of five years of creditable service with the Center. Non-vested Center contributions are forfeited upon termination of employment. Such forfeitures are used to either cover a portion of the Center's municipal contribution, or increase the Center's municipal contribution.

At December 31, 2021, the Center reported a net pension liability/(asset) of (\$549,213). The net pension liability/asset was measured as of December 31, 2019, based on the actuarial valuation of one year prior and then rolled forward to this date. The beginning of year TPL as of December 31, 2018 is based upon the actuarial valuation of the same date.

	Increase/(Decrease)		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a)-(b)</u>
Balances at 12/31/2018	\$ 7,750,068	\$ 7,216,428	\$ 533,640
Changes for the year:			
Service Cost	545,990		545,990
Interest	406,042		406,042
Changes of benefits			-
Differences between expected and actual experience	(164,802)		(164,802)
Contributions - Employer		158,045	(158,045)
Contributions - PMRS assessment		840	(840)
Contributions - Member		223,887	(223,887)
PMRS Investment Income		411,719	(411,719)
Market Value Investment Income		1,091,463	(1,091,463)
Benefit Payments	(292,736)	(292,736)	-
PMRS Administrative Expense		(840)	840
Additional Administrative Expense	-	(15,031)	15,031
Net Changes	<u>494,494</u>	<u>1,577,347</u>	<u>(1,082,853)</u>
Balances at 12/31/2019	<u>\$ 8,244,562</u>	<u>\$ 8,793,775</u>	<u>\$ (549,213)</u>

Pension Expense for Year Ended December 31, 2019:

Service Cost	\$ 545,990
Interest on Total Pension Liability	406,042
Changes of benefits	-
Expected Return on Assets	(411,719)
Employee Contributions	(223,887)
Recognition of Assumption Changes	1,050
Recognition of Liability Gains and Losses	(33,690)
Recognition of Investment Gains and Losses	(169,231)
PMRS Administrative Expense	840
Administrative Expense	14,231
Total Pension Expense	<u>\$ 129,626</u>

10. PENSION PLANS - (Continued)

For the year ended December 31, 2021, the Center recognized pension expense of \$129,626. At December 31, 2021, the Center reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ 292,785	\$ 27,069
Changes in assumptions	-	7,680
Net difference between projected and actual earnings on pension plan investments	701,524	-
Center contributions subsequent to the measurement date	156,584	-
Total	<u>\$ 1,150,893</u>	<u>\$ 34,749</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>Year Ended December 31:</u>
2020	(\$263,209)
2021	(236,991)
2022	(80,953)
2023	(250,931)
2024	(32,640)
Thereafter	<u>(94,836)</u>
Total	<u>(\$959,560)</u>

Actuarial assumptions - For active participants, these assumptions are used only for the determination of the average expected working lifetime. These assumptions are based on the PMRS Experience Study for the period covering January 1, 2009 through December 31, 2013 issued by the actuary in July 2015, covering the defined benefit plan participants and all retirees, as well as subsequent Board approved assumption changes. These assumption were first used for the December 31, 2015 measurement date. Effective with the December 31, 2016 measurement date, the Investment Return Assumption for municipal assets decreased from 5.50% to 5.25%.

Cost Method - For the determination of the Total Pension Liability for the active participants the account balance as reported by PMRS was used. As a cash balance plan, the benefits are based on the accumulated account balances at actual retirement. Due to the actuarial equivalence of the benefits being provided under this cash balance plan and the regular interest rate earned by the accounts each year, the account balances for the active participants represents the actual liability accrued under the plan as of the Measurement Date. The Total Pension Liability for retired participants is determined explicitly under the Entry Age Normal Actuarial Cost Method.

Entry age is defined as attained age less credited service. The normal cost rate is derived as a level percent of future compensation of current employees, on an individual basis. This rate is applied to the projected payroll and projected employee contributions are deducted. Actuarial gains (or losses), including the effect of account forfeitures, are reflected by decreases (or increases) in the unfunded actuarial liability.

10. PENSION PLANS - (Continued)

- Salary Increases: - 2.8% to 7.05% based on age salary scale of 25 to 65 years old.
- Investment Rate of Return: - 5.25%, net of investment expenses, compounded annually.
- Mortality : - Males: RP-2000 Non-annuitant table projected 1 years with Scale AA; Females: RP-2000 Non-annuitant table projected 15 years with Scale AA, then set back 5 years.
- Termination: - Various based on years of service
- Disability: - Municipal: 40% of 1964 OASDI (Social Security) for Males
- Retirement Age: -Accrued benefit available upon attainment of age 60.
- Vesting Service Required - A member is 100% vested after 5 years of service
- Early Retirement Eligibility - upon attainment of 20 years of service
- Employer Contribution Rate - 8.0%; Increased to 9.44% (2020) and 19.45% (2021) by resolution
- Required Member Contribution Rate - Varies by 6% - 8% based on years of service.
- Voluntary Member Contribution Rate - Up to 14%

Discount rate. The discount rate used to measure the total pension liability was 5.25%.

Sensitivity of the net pension liability to changes in the discount rate. The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability calculated using the discount rate of 5.25% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.25%) or 1 percentage point higher (6.25%) than the current rate:

	<u>1% Decrease</u> <u>(4.25%)</u>	<u>Current Discount</u> <u>Rate (5.25%)</u>	<u>1% Increase</u> <u>(6.25%)</u>
Center's Pension Liability	\$ 9,788,835	\$ 8,244,562	\$ 6,709,932
Center's Plan Fiduciary Net Position	<u>8,793,775</u>	<u>8,793,775</u>	<u>8,793,775</u>
Center's Net Pension Liability/(Asset)	<u>\$ 995,060</u>	<u>\$ (549,213)</u>	<u>\$ (2,083,843)</u>

11. LEASE ARRANGEMENTS

The Center is utilizing space at the Monroe County Public Safety Training Center located in Snydersville, Pennsylvania, for operations purposes through a lease arrangement executed in 2014. The terms of the lease are 10 years in duration and financial consideration of \$1.00.

Additionally, the Center is utilizing space at the Monroe County Courthouse for back-up and overflow operations purposes through a free lease arrangement executed in 2014, renewable for subsequent one year periods through the balance of the Snydersville lease described above.

12. OTHER POST EMPLOYMENT BENEFITS (OPEB)

GASB Statement No. 75 requires certain disclosures relating to governmental entities obligations for other post-employment benefits (OPEB), which are post-employment benefits other than pensions. The Center does not provide post-employment benefits other than pension.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

**MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT**

General Fund

For the Year Ended December 31, 2021

Exhibit VII

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Act 12 911 Funding	4,902,543.06	4,902,543.06	\$ 4,933,926.30	\$ 31,383.24
Grant Revenue	10,000.00	10,000.00	2,026.39	(7,973.61)
Interest Income	103,000.00	103,000.00	2,735.76	(100,264.24)
Late Charges	500.00	500.00	1,296.50	796.50
Miscellaneous Revenues	618.35	618.35	2,706.14	2,087.79
Reimbursed Expenses	262,000.00	262,000.00	309,062.32	47,062.32
Tower Revenue	89,000.00	89,000.00	121,047.21	32,047.21
User Municipalities & Agencies	895,237.25	895,237.25	914,392.53	19,155.28
Total Revenues	6,262,898.66	6,262,898.66	6,287,193.15	24,294.49
Expenditures:				
Advertising	1,650.00	1,650.00	1,262.88	387.12
Audit	11,000.00	11,000.00	11,511.00	(511.00)
Five Year Plan	-	-	-	-
Grant Expense (Awarded)	10,000.00	10,000.00	1,120.00	8,880.00
Insurance	41,400.00	41,400.00	42,577.00	(1,177.00)
Licenses and Permits	850.00	850.00	464.50	385.50
Alarm Monitoring Service	700.00	700.00	924.00	(224.00)
Dues and Subscriptions	1,700.00	1,700.00	546.99	1,153.01
Fuel Allotment	1,500.00	1,500.00	2,435.22	(935.22)
Bank Service Charges	100.00	100.00	87.00	13.00
Meeting Expense	1,500.00	1,500.00	811.70	688.30
Break Room Supplies	1,000.00	1,000.00	2,759.99	(1,759.99)
Office Supplies	5,300.00	5,300.00	6,594.81	(1,294.81)
Cartography Supplies	400.00	400.00	58.88	341.12
Postage and Delivery	800.00	800.00	471.67	328.33
Miscellaneous	313.00	313.00	478.85	(165.85)
Printing and Reproduction	700.00	700.00	942.50	(242.50)
Vehicle Maintenance Services	400.00	400.00	1,394.57	(994.57)
Professional Fees	104,320.00	104,320.00	157,691.47	(53,371.47)
Reimbursable Expenses	-	-	2,874.11	(2,874.11)
Facility Expenses	17,300.00	17,300.00	19,252.52	(1,952.52)
Administrative Travel	1,800.00	1,800.00	110.88	1,689.12
911 Education & Promotion	3,700.00	3,700.00	-	3,700.00
Recognition Programs	600.00	600.00	3,755.68	(3,155.68)
Information Systems	409,800.00	409,800.00	214,415.83	195,384.17
Personnel	4,466,158.00	4,466,158.00	4,250,692.56	215,465.44
Total Addressing Coordinator-E911	12,925.00	12,925.00	-	12,925.00
Capital Projects	3,454,000.00	3,454,000.00	399,930.35	3,054,069.65
Leased Equipment & Sites	576,604.00	576,604.00	557,868.48	18,735.52
Equipment Restructure/Optimi	14,000.00	14,000.00	3,352.03	10,647.97
Minor Equipment Expense	1,000.00	1,000.00	975.91	24.09
Equipment Repair	23,000.00	23,000.00	17,755.94	5,244.06
COVID Related Expense	-	-	-	-
Equipment Maintenance	267,680.00	267,680.00	274,882.12	(7,202.12)
Telephone Expense Admin and E911	155,500.00	155,500.00	157,887.17	(2,387.17)
Utilities	42,300.00	42,300.00	38,903.62	3,396.38
Act 12 15% Projects	962,540.25	962,540.25	648,692.18	313,848.07
Total Expenditures	10,592,540.25	10,592,540.25	6,823,482.41	3,769,057.84
Excess(Deficiency) of Revenues Over Expenditures	(4,329,641.59)	(4,329,641.59)	(536,289.26)	3,793,352.33
Fund Balance at Beginning of Year	7,797,405.36	7,797,405.36	7,797,405.36	
Fund Balance at End of Year	\$ 3,467,763.77	\$ 3,467,763.77	\$ 7,261,116.10	\$ 3,793,352.33

See accompanying notes to required supplementary information

MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT - REVENUES
General Fund
For the Year Ended December 31, 2021

Exhibit VIII

<u>REVENUES</u>	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Act 12 15% Combined Maintenance Income				-
CHE Text Income	140,197.50	140,197.50	0.92	\$ (140,196.58)
ESINet Income	53,234.41	53,234.41	39,613.00	(13,621.41)
NECore ESINet Maintenance Income	222,601.69	222,601.69	222,601.69	-
NG911 Data Dev Income	36,762.00	36,762.00	36,762.00	-
CHE Refresh Income	117,741.05	117,741.05	117,741.05	-
911 Fund Income Passed Through County	4,159,644.40	4,159,644.40	4,375,745.63	216,101.23
Monroe Protocol Income	18,000.00	18,000.00	-	(18,000.00)
Monroe GIS Income	42,924.80	42,924.80	30,024.80	(12,900.00)
NECore CHE TT911 Income	111,437.21	111,437.21	111,437.21	-
Act 12 911 Funding	4,902,543.06	4,902,543.06	4,933,926.30	31,383.24
Grant Revenue	10,000.00	10,000.00	2,026.39	(7,973.61)
Investment Income	103,000.00	103,000.00	2,735.76	(100,264.24)
Late Charges	500.00	500.00	1,296.50	796.50
Miscellaneous Income				
Document and Tape Processing	-	-	600.00	600.00
Other Miscellaneous Income	618.35	618.35	2,106.14	1,487.79
Total Miscellaneous Income	618.35	618.35	2,706.14	2,087.79
Reimbursed Expenses				
Employee Paid Medical Ins Cost				-
COBRA Insurance Reimbursement	4,000.00	4,000.00	2,565.98	(1,434.02)
Disp Dues Reimbursement				-
Employee LST Tax				-
Employee Pension Deduction				-
Garnishments			11,062.14	11,062.14
Miscellaneous Reimbursements	2,000.00	2,000.00	2,085.95	85.95
Overpayments & Refunds	2,000.00	2,000.00		(2,000.00)
Medical Insurance Surplus	78,000.00	78,000.00	149,084.34	71,084.34
Pension Reimbursement	176,000.00	176,000.00	143,918.47	(32,081.53)
Other Reimbursements			345.44	345.44
Total Reimbursed Expenses	262,000.00	262,000.00	309,062.32	47,062.32
Tower Revenue	89,000.00	89,000.00	121,047.21	32,047.21
User Municipalities & Agencies				
County	118,889.40	118,889.40	118,889.50	0.10
Townships & Boroughs	766,331.85	766,331.85	792,335.47	26,003.62
School Districts	10,016.00	10,016.00	3,167.56	(6,848.44)
Total User Municipalities & Agencies	895,237.25	895,237.25	914,392.53	19,155.28
Total Revenues	\$ 6,262,898.66	\$ 6,262,898.66	\$ 6,287,193.15	\$ 24,294.49

See accompanying notes to required supplementary information

MONROE COUNTY CONTROL CENTER
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT - EXPENDITURES
 General Fund
 For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Advertising	-	-	\$ 200.00	\$ 200.00
Bids	\$ 1,000.00	\$ 1,000.00	-	(1,000.00)
Employment	500.00	500.00	329.51	(170.49)
Meetings	150.00	150.00	733.37	583.37
Total Advertising	1,650.00	1,650.00	1,262.88	(387.12)
Audit	11,000.00	11,000.00	11,511.00	511.00
Long Term Investment Plan				-
Grant Expense (Awarded)	10,000.00	10,000.00	1,120.00	(8,880.00)
Insurance				
Automobile	3,400.00	3,400.00	4,187.00	787.00
Equipment & Umbrella Policies	38,000.00	38,000.00	38,390.00	390.00
Total Insurance	41,400.00	41,400.00	42,577.00	1,177.00
Licenses and Permits				
Building & Construction	250.00	250.00	464.50	214.50
FCC Radio Licenses	500.00	500.00		(500.00)
Vehicles	100.00	100.00		(100.00)
Total Licenses and Permits	850.00	850.00	464.50	(385.50)
Alarm Monitoring Service	700.00	700.00	924.00	224.00
Dues and Subscriptions	-	-	96.00	
Printed & Online Material	300.00	300.00	-	(300.00)
Professional Organizations	1,400.00	1,400.00	450.99	(949.01)
Total Dues and Subscriptions	1,700.00	1,700.00	546.99	(1,153.01)
Fuel Allotment	1,500.00	1,500.00	2,435.22	935.22
Banking & Investment Fees	50.00	50.00		
General Account Fees	50.00	50.00	87.00	37.00
Total Banking & Investment Fees	100.00	100.00	87.00	(13.00)
Meeting Expense	1,500.00	1,500.00	811.70	(688.30)
Facility Supplies	1,000.00	1,000.00	2,759.99	1,759.99
Office Supplies				
Office Supplies	1,300.00	1,300.00	2,223.68	923.68
Printer Supplies	4,000.00	4,000.00	4,371.13	371.13
Total Office Supplies	5,300.00	5,300.00	6,594.81	1,294.81
Cartography Supplies	400.00	400.00	58.88	(341.12)
Postage and Delivery				
Postage/Delivery Charges	800.00	800.00	471.67	(328.33)
Postage Subscription Service	-	-	-	-
Postage and Delivery - Other	-	-	-	-
Total Postage and Delivery	800.00	800.00	471.67	(328.33)
Miscellaneous Expense	313.00	313.00	478.85	165.85
Printing and Reproduction	700.00	700.00	942.50	242.50
Vehicle Maintenance Services	400.00	400.00	1,394.57	994.57
Professional Fees	-	-	2,000.00	
Accounting	100.00	100.00	-	(100.00)
Consulting	-	-	6,770.00	6,770.00
EMD Medical Director	1,300.00	1,300.00	1,300.00	-

MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT - EXPENDITURES
General Fund
For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Communications Consulting	2,500.00	2,500.00	1,040.00	(1,460.00)
NG911/Regionalization Planning	75,420.00	75,420.00	75,420.00	-
Tower Safety Engineering Consul	1,500.00	1,500.00	2,000.00	500.00
Other Consultants	500.00	500.00	-	(500.00)
Total Consulting	81,220.00	81,220.00	86,530.00	5,310.00
Legal Fees				
General	5,000.00	5,000.00	3,700.00	(1,300.00)
Labor	6,000.00	6,000.00	54,804.50	48,804.50
Retainers	7,000.00	7,000.00	6,000.00	(1,000.00)
Special	1,000.00	1,000.00	-	(1,000.00)
Total Legal Fees	19,000.00	19,000.00	64,504.50	45,504.50
Payroll Processing	4,000.00	4,000.00	4,656.97	656.97
Total Professional Fees	104,320.00	104,320.00	157,691.47	53,371.47
Reimbursable Expenses				
Purchases	-	-	288.16	288.16
Reimbursable Expenses - Other	-	-	2,585.95	2,585.95
Total Reimbursable Expenses	-	-	2,874.11	2,874.11
Facility Expenses				
PSC				
Custodial	9,000.00	9,000.00	9,000.00	-
Paint, Carpet Cleaning & Repair	2,000.00	2,000.00	136.99	(1,863.01)
Floor Mat Rental	1,500.00	1,500.00	1,488.51	
Emergency Water Supply	1,300.00	1,300.00	1,313.02	13.02
PSC Alarm Monitoring	-	-	-	-
Total PSC	13,800.00	13,800.00	11,938.52	(1,861.48)
Towers				
Groundskeeping & Maintenance	500.00	500.00	3,550.00	3,050.00
Pest & Weed Control	3,000.00	3,000.00	3,764.00	764.00
Tower Alarm Monitoring	-	-	-	-
Total Towers	3,500.00	3,500.00	7,314.00	3,814.00
Total Facility Expenses	17,300.00	17,300.00	19,252.52	1,952.52
Administrative Travel				
Administrative Lodging	700.00	700.00	-	(700.00)
Administrative Meals	100.00	100.00	-	(100.00)
Administrative Transportation	1,000.00	1,000.00	110.88	(889.12)
Total Administrative Travel	1,800.00	1,800.00	110.88	(1,689.12)
Employee Meals (not training)	700.00	700.00	-	(700.00)
911 Education & Promotion				
Educational Materials	1,800.00	1,800.00	-	(1,800.00)
Ed Program Fees & Expenses	300.00	300.00	-	(300.00)
911 Ed Capital Equipment	900.00	900.00	-	(900.00)
Open House Expense	-	-	-	-
Total 911 Education & Promotion	3,700.00	3,700.00	-	(3,700.00)
Telecommunicator Recognition	600.00	600.00	3,755.68	3,155.68
Information Systems				

MONROE COUNTY CONTROL CENTER
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT - EXPENDITURES
 General Fund
 For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Interconnectivity				-
Maintenance Agreements				
Hardware Maintenance Agreements	48,000.00	48,000.00	13,977.75	(34,022.25)
RMS Maintenance	144,000.00	144,000.00		(144,000.00)
Software Maintenance Agreements	55,000.00	55,000.00	42,731.67	(12,268.33)
CAD Software Maintenance	115,000.00	115,000.00	111,290.27	(3,709.73)
Technical Support Services	35,000.00	35,000.00	16,100.00	(18,900.00)
Total Maintenance Agreements	397,000.00	397,000.00	184,099.69	(212,900.31)
Minor Equipment,Parts & Cabling	500.00	500.00	532.70	32.70
Software Licenses	6,000.00	6,000.00	15,360.80	9,360.80
Software Subscriptions	4,300.00	4,300.00	4,263.74	(36.26)
Capital Network Improvements	1,000.00	1,000.00	5,119.90	4,119.90
Restructure/Optimize Equipment	1,000.00	1,000.00	5,039.00	4,039.00
Total Information Systems	409,800.00	409,800.00	214,415.83	(195,384.17)
Personnel				
Employee Benefits				
Employer Pension Contribution				
Regular Employer Pension Contri	176,000.00	176,000.00	156,584.49	(19,415.51)
Return of Over-Reimbursed Funds	-	-	-	-
Total Employer Pension Contribution	176,000.00	176,000.00	156,584.49	(19,415.51)
Garnishments Paid	-	-	11,062.14	11,062.14
Life/Disability Insurance	8,100.00	8,100.00	7,988.04	(111.96)
Medical/Dental/Vision Insurance				
Affordable Care Act Fees				
PCOR	-	-	180.88	180.88
Total Affordable Care Act Fees	-	-	180.88	180.88
Medical/Dental/Vision Insurance	1,100,000.00	1,100,000.00	998,153.82	(101,846.18)
Total Medical/Dental/Vision Insurance	1,100,000.00	1,100,000.00	998,334.70	(101,665.30)
Unemployment Compensation	12,300.00	12,300.00	13,160.69	860.69
Uniform Expense	100.00	100.00		(100.00)
Worker's Compensation	5,800.00	5,800.00	5,144.00	(656.00)
Total Employee Benefits	1,302,300.00	1,302,300.00	1,192,274.06	(110,025.94)
Employee Testing				
Drug/Alcohol Testing	2,500.00	2,500.00	2,455.00	(45.00)
Pre-Employment Testing	2,000.00	2,000.00	2,200.00	200.00
Credit Investigations	250.00	250.00		(250.00)
Total Employee Testing	4,750.00	4,750.00	4,655.00	(95.00)
Employer Taxes	182,062.00	182,062.00	216,911.09	34,849.09
Payroll	2,936,476.00	2,936,476.00	2,830,536.42	(105,939.58)
Employee Training				
911 Operations				
Instructor Certifications	400.00	400.00	125.00	(275.00)
General				
Course Fees	1,800.00	1,800.00	1,387.00	(413.00)
Training Materials	200.00	200.00		(200.00)

MONROE COUNTY CONTROL CENTER
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT - EXPENDITURES
 General Fund
 For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Total General	2,000.00	2,000.00	1,387.00	(613.00)
State-Mandated	-	-	165.00	
Course Fees	18,570.00	18,570.00	1,906.00	(16,664.00)
Training Materials	1,000.00	1,000.00	515.79	(484.21)
Total State-Mandated	19,570.00	19,570.00	2,586.79	(16,983.21)
Lodging	1,000.00	1,000.00		(1,000.00)
Meals	300.00	300.00	184.80	(115.20)
Transportation	2,000.00	2,000.00	78.40	(1,921.60)
Tyler CAD Training Conference	12,300.00	12,300.00	1,190.00	(11,110.00)
Total 911 Operations	37,570.00	37,570.00	5,551.99	(32,018.01)
Admin & Support Functions				
Admin/Support Course Fees	200.00	200.00	764.00	564.00
Admin/Support Train Material	200.00	200.00		(200.00)
Admin/Support Lodging	300.00	300.00		(300.00)
Admin/Support Meals	100.00	100.00		(100.00)
Admin/Support Transportation	200.00	200.00		(200.00)
Total Admin & Support Functions	1,000.00	1,000.00	764.00	(236.00)
Info Systems & Cartography				
Info Sys Course Fees	1,000.00	1,000.00		(1,000.00)
Info Sys Train Materials	200.00	200.00		(200.00)
Info Sys Lodging	300.00	300.00		(300.00)
Info Sys Meals	200.00	200.00		(200.00)
Info Sys Transportation	300.00	300.00		(300.00)
Total Info Systems & Cartography	2,000.00	2,000.00	-	(2,000.00)
Total Employee Training	40,570.00	40,570.00	6,315.99	(34,254.01)
Total Personnel	4,466,158.00	4,466,158.00	4,250,692.56	(215,465.44)
Addressing Coordinator - E911				
Salary & Benefits	10,125.00	10,125.00		(10,125.00)
Program Expenses	2,800.00	2,800.00		(2,800.00)
Total Addressing Coordinator - E911	12,925.00	12,925.00	-	(12,925.00)
Capital Projects				
Admin Office Equipment	1,000.00	1,000.00	1,136.12	136.12
Alarm Installations	500.00	500.00	240.00	(260.00)
Building Construction	500.00	500.00	-	(500.00)
Cartography Equipment	100.00	100.00	-	(100.00)
Communications Equipment	10,000.00	10,000.00	234,265.03	224,265.03
Computer Equipment	500.00	500.00	2,215.76	1,715.76
Dispatch Equipment				
Chairs	2,500.00	2,500.00	-	(2,500.00)
Headsets	1,000.00	1,000.00	3,551.63	2,551.63
Printers	900.00	900.00		(900.00)
Total Dispatch Equipment	4,400.00	4,400.00	3,551.63	(848.37)
Facility Equipment				
Replication Site Phone System	-	-	1,550.00	
Replication Site Other	500.00	500.00		(500.00)

MONROE COUNTY CONTROL CENTER
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON STATEMENT - EXPENDITURES
 General Fund
 For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
PSC	500.00	500.00	3,041.40	2,541.40
Towers	500.00	500.00	9,108.19	8,608.19
Tower Site HVAC Replacement	2,500.00	2,500.00		(2,500.00)
Mobile Communications				-
Total Facility Equipment	4,000.00	4,000.00	13,699.59	9,699.59
Locust Ridge Tower Refurbish	-	-	-	-
Miscellaneous Capital Projects	1,000.00	1,000.00		(1,000.00)
Security Equipment	1,000.00	1,000.00	581.50	(418.50)
Telephone Systems	500.00	500.00	43,809.00	43,309.00
Tower & Site Acquisition	500.00	500.00	21,395.00	20,895.00
Total Capital Projects	24,000.00	24,000.00	320,893.63	296,893.63
Capital Projects Fund				
Capital Transfer to General	690,000.00	690,000.00	-	(690,000.00)
Capital Communications Equip	50,000.00	50,000.00	-	(50,000.00)
Capital Phone System Replacem	100,000.00	100,000.00	-	(100,000.00)
Capital P25 Digital Radio Proj	400,000.00	400,000.00	-	(400,000.00)
Capital Radio Console Software	400,000.00	400,000.00	-	(400,000.00)
Capital Tower Replacement	10,000.00	10,000.00	-	(10,000.00)
Capital NG 911	10,000.00	10,000.00	-	(10,000.00)
Capital CAD Upgrades				
Capital CAD Software	25,000.00	25,000.00	6,960.00	(18,040.00)
Capital CAD Network Engineering	10,000.00	10,000.00		(10,000.00)
Total Capital CAD Upgrades	35,000.00	35,000.00	6,960.00	(28,040.00)
Capital LE Mobile & RMS	700,000.00	700,000.00	72,076.72	(627,923.28)
Capital CAD/GIS/PSAP Regionaliz	10,000.00	10,000.00		(10,000.00)
Capital Mobile Replacement	10,000.00	10,000.00		(10,000.00)
Capital Technology Improvements	25,000.00	25,000.00		(25,000.00)
Capital Logging Recorder Repl	25,000.00	25,000.00		(25,000.00)
Capital Fiscal Employee Audit	15,000.00	15,000.00		(15,000.00)
Capital Continuity of Operation	950,000.00	950,000.00		(950,000.00)
Total Capital Projects Fund	3,430,000.00	3,430,000.00	79,036.72	(3,350,963.28)
Leased Equipment & Sites				
Network & Computer Equipment	446,000.00	446,000.00	443,127.88	(2,872.12)
Office Machines				
Copier	2,004.00	2,004.00	1,956.50	(47.50)
Postage Meter	-	-	-	-
Total Office Machines	2,004.00	2,004.00	1,956.50	(47.50)
Leased Tower Facility Space				
Foxtown Lease	60,000.00	60,000.00	59,942.65	(57.35)
Lehman Site Lease	3,400.00	3,400.00		(3,400.00)
Haney Lease	30,000.00	30,000.00	26,160.00	(3,840.00)
Windy Hill Lease	30,000.00	30,000.00	26,681.45	(3,318.55)
PGC Site Leases	5,200.00	5,200.00		(5,200.00)
Total Leased Tower Facility Space	128,600.00	128,600.00	112,784.10	(15,815.90)
Vehicles	-	-	-	-

MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT - EXPENDITURES
General Fund
For the Year Ended December 31, 2021

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Total Leased Equipment & Sites	576,604.00	576,604.00	557,868.48	(18,735.52)
Restructure/Optimize Comm Equip	14,000.00	14,000.00	3,352.03	(10,647.97)
Minor Equipment Expense	1,000.00	1,000.00	975.91	(24.09)
Equipment Repair				
Automobile	2,000.00	2,000.00	64.55	(1,935.45)
Building & Facilities	2,000.00	2,000.00	6,209.00	4,209.00
Dispatch Chairs	100.00	100.00	3,196.48	3,096.48
Computer & IT Systems Equipment	100.00	100.00	901.66	801.66
Dispatcher Headsets	100.00	100.00		(100.00)
Communications Systems	10,000.00	10,000.00	122.74	(9,877.26)
HVAC Repair				
PSC HVAC Repair	100.00	100.00		(100.00)
Replication Site HVAC Repair	500.00	500.00	545.63	45.63
Tower Site HVAC Repair	1,500.00	1,500.00	288.88	(1,211.12)
Total HVAC Repair	2,100.00	2,100.00	834.51	(1,265.49)
Generator & UPS Repair	6,000.00	6,000.00	6,427.00	427.00
Security Systems	500.00	500.00		(500.00)
Telephone Systems	100.00	100.00		(100.00)
Total Equipment Repair	23,000.00	23,000.00	17,755.94	(5,244.06)
COVID Related Expense	-	-	-	-
Equipment Maintenance				
UPS Power Equipment	13,600.00	13,600.00	13,962.49	362.49
Replication Site HVAC	515.00	515.00	550.00	35.00
Tower HVAC	3,465.00	3,465.00	6,649.96	3,184.96
Security Systems	100.00	100.00		(100.00)
Generators				-
Communications Systems	250,000.00	250,000.00	253,719.67	3,719.67
Total Equipment Maintenance	267,680.00	267,680.00	274,882.12	7,202.12
Telephone Expense Admin & E911	-	-	15,843.94	
Tower Sites				-
PSAP Site				
Interpretation Services	500.00	500.00	1,069.77	569.77
Wireless Services	5,000.00	5,000.00	5,153.40	153.40
Landline & VoIP Services	150,000.00	150,000.00	135,820.06	(14,179.94)
Total PSAP Site	155,500.00	155,500.00	142,043.23	(13,456.77)
Total Telephone Expense Admin & E911	155,500.00	155,500.00	157,887.17	2,387.17
Utilities				
Internet (Interconnectivity)	7,000.00	7,000.00	5,496.31	(1,503.69)
Electric Expense				
PSC Electric	14,400.00	14,400.00	14,400.00	-
Tower Sites Electric	18,000.00	18,000.00	17,979.09	(20.91)
Total Electric Expense	32,400.00	32,400.00	32,379.09	(20.91)
Propane & Heating Fuels				
PSC Propane	600.00	600.00	600.00	-
Mobile Facilities Propane	500.00	500.00	48.00	(452.00)

**MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON STATEMENT - EXPENDITURES
General Fund
For the Year Ended December 31, 2021**

Exhibit IX

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
GENERAL GOVERNMENT:				
EXPENDITURES:				
Tower Sites Propane	1,800.00	1,800.00	380.22	(1,419.78)
Total Propane & Heating Fuels	2,900.00	2,900.00	1,028.22	(1,871.78)
Total Utilities	42,300.00	42,300.00	38,903.62	(3,396.38)
2017-43 Monroe ESINet Expense	53,594.30	53,594.30	52,538.90	(1,055.40)
Capital Projects Undetermined			3,473.43	3,473.43
2016-15 CHE Text & Misc EXPENSE				
Schuylkill CHE Text EXPENSE	11,400.00	11,400.00		(11,400.00)
Schuylkill CPE Project EXPENSE	163,500.00	163,500.00		(163,500.00)
Susquehanna CHE Text EXPENSE				-
Total 2016-15 CHE Text & Misc EXPENSE	174,900.00	174,900.00	-	(174,900.00)
2018-60 Rapid SOS EXPENSE	13,162.50	13,162.50	13,162.50	-
2019-79 Monroe Protocol EXPENSE	196,416.50	196,416.50	58,472.60	(137,943.90)
2019-8 Monroe GIS EXPENSE	35,925.00	35,925.00	5,278.13	(30,646.87)
2020-16 NECore CHE TT911 EXPENS	111,437.21	111,437.21	122,976.79	11,539.58
2020-4 NECore ESINet Maint EXPE	-	-	12,160.14	12,160.14
2020-53 NG911 Data Dev EXPENSE	36,762.00	36,762.00	35,650.00	(1,112.00)
2020-58 CHE Refresh Expense	117,741.05	117,741.05	117,741.05	-
PTD 2021 Conectivity Expense	76,680.00	76,680.00	92,319.03	15,639.03
TruWay Nokia/Ceragon Maint Expense	145,921.69	145,921.69	134,919.61	(11,002.08)
Subtotal - Other Projects	734,045.95	734,045.95	592,679.85	(141,366.10)
Total Act 12 15%Projects	962,540.25	962,540.25	648,692.18	(313,848.07)
Total Expense	\$ 10,592,540.25	\$ 10,592,540.25	\$ 6,823,482.41	\$ (3,769,057.84)

See accompanying notes to required supplementary information

I. BASIS OF BUDGETING

The Center follows these procedures in establishing the budgetary data for the General Fund Budget:

1. At least 30 days prior to budget adoption, the Treasurer prepares proposed budget for ensuing year for governing body review.
2. Notification of proposed budget and hearings on same held by governing body prior to adoption.
3. Prior to December 31, the budget is legally enacted by the governing body and the municipality contribution rates are adopted.
4. The governing body, during budget year, is authorized to modify budget through either budget transfers or supplemental appropriations.

Final budget amounts as amended by the governing body were not material in relation to the original budget.

II. BASIS OF BUDGETING TO GAAP BASIS RECONCILIATION

A reconciliation is required of differences between the budgetary and GAAP financial reporting basis for the budgeted general fund. These differences are shown on Exhibit V (page 20).

REQUIRED SUPPLEMENTARY INFORMATION - PART III

**MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION-PART III
LAST 10 YEARS ***

SCHEDULE OF CHANGES IN CENTER'S NET PENSION LIABILITY AND RELATED RATIOS

Exhibit XI

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability/(Asset)							
Service Cost	\$ 545,990	\$ 366,657	\$ 366,657	\$ 432,507	\$ 414,665	\$ 415,622	\$ 423,477
Interest	406,042	371,660	371,660	360,582	345,212	307,595	278,325
Changes in Benefit Terms							
Differences Between Expected and Actual Experience	(164,802)	(3,128)	(3,128)	(66,561)	(24,023)	43,989	(148,727)
Changes of Assumptions	-	79,175	79,175	-	8,000	4,203	
Benefit Payments, Including Refunds of Contributions	(292,736)	(399,392)	(399,392)	(245,763)	(80,957)	(64,392)	(140,522)
Net Change in Total Pension Liability	494,494	414,972	414,972	480,765	662,897	707,017	412,553
Total Pension Liability-Beginning	7,750,068	7,335,096	7,335,096	6,854,331	6,191,434	5,484,417	5,071,864
Total Pension Liability-Ending	\$ 8,244,562	\$ 7,750,068	\$ 7,750,068	\$ 7,335,096	\$ 6,854,331	\$ 6,191,434	\$ 5,484,417
Plan Fiduciary Net Position							
Contributions - Employer	\$ 158,045	\$ 158,409	\$ 158,409	\$ 150,632	\$ 149,103	\$ 141,722	\$ 150,748
Contributions - PMRS assessment	840	860	860	780	860	860	
Contributions - Member	223,887	207,029	207,029	215,785	232,599	227,294	212,200
PMRS Investment Income	411,719	372,652	372,652	362,383	347,033	309,862	281,284
Market Value Investment Income	1,091,463	(849,892)	(849,892)	780,176	131,095	(306,694)	(82,638)
Benefit Payments, Including Refunds of Contributions	(292,736)	(399,392)	(399,392)	(245,763)	(80,957)	(64,392)	(140,522)
PMRS Administrative Expense	(840)	(20)	(20)	(780)	(780)	(900)	(880)
Additional Administrative Expense	(15,031)	(16,630)	(16,630)	(16,666)	(17,002)	(12,917)	(10,787)
Net Change in Plan Fiduciary Net Position	1,577,347	(526,984)	(526,984)	1,246,547	761,951	294,835	409,405
Net Plan Position - Beginning	7,216,428	7,743,412	7,743,412	6,496,865	5,734,914	5,440,079	5,030,674
Net Plan Position - Ending	\$ 8,793,775	\$ 7,216,428	\$ 7,216,428	\$ 7,743,412	\$ 6,496,865	\$ 5,734,914	\$ 5,440,079
Center's Net Pension Liability/(Asset)	\$ (549,213)	\$ 533,640	\$ 533,640	\$ (408,316)	\$ 357,466	\$ 456,520	\$ 44,338
Plan fiduciary net position as a percentage of the total pension liability	106.7%	93.1%	93.1%	105.6%	94.8%	92.6%	99.2%
Covered Employee Payroll	\$ 1,739,298	\$ 1,695,999	\$ 1,695,999	\$ 1,791,759	\$ 1,796,358	\$ 1,717,102	\$ 1,651,696
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	-31.6%	21.7%	21.7%	-16.6%	15.4%	26.6%	2.7%

* - Until a full ten year trend is compiled, information will be presented for those years for which information is available.

**MONROE COUNTY CONTROL CENTER
REQUIRED SUPPLEMENTARY INFORMATION-PART III
LAST 10 YEARS *
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS**

Exhibit XII

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily Required Contribution	322,943	160,448	160,448	217,502	182,846	189,228	212,157
Contributions in relation to the Statutorily Required Contribution **	<u>158,855</u>	<u>159,269</u>	<u>159,269</u>	<u>151,412</u>	<u>149,963</u>	<u>142,582</u>	<u>150,748</u>
Contribution deficiency (excess)	<u>164,088</u>	<u>1,179</u>	<u>1,179</u>	<u>66,090</u>	<u>32,883</u>	<u>46,646</u>	<u>61,409</u>
Center's covered employee payroll	\$ 1,739,298	\$ 1,695,999	\$ 1,695,999	\$ 1,791,759	\$ 1,796,358	\$ 1,717,102	\$ 1,651,696
Contributions as a percentage of covered-employee payroll	9.13%	9.39%	9.39%	8.45%	8.35%	8.30%	9.13%

* - Until a full ten year trend is compiled, information will be presented for those years for which information is available.

** - The statutorily required contribution and the actual contribution were provided by PMRS. Deviation between these amounts may be due to contributions to or transfers from the municipal account.

I. PENSION PLAN

Actuarial assumptions - For active participants, these assumptions are used only for the determination of the average expected working lifetime. These assumptions are based on the PMRS Experience Study for the period covering January 1, 2009 through December 31, 2013 issued by the actuary in July 2015, covering the defined benefit plan participants and all retirees, as well as subsequent Board approved assumption changes. These assumption were first used for the December 31, 2015 measurement date. Effective with the December 31, 2016 measurement date, the Investment Return Assumption for municipal assets decreased from 5.50% to 5.25%.

Cost Method - For the determination of the Total Pension Liability for the active participants the account balance as reported by PMRS was used. As a cash balance plan, the benefits are based on the accumulated account balances at actual retirement. Due to the actuarial equivalence of the benefits being provided under this cash balance plan and the regular interest rate earned by the accounts each year, the account balances for the active participants represents the actual liability accrued under the plan as of the Measurement Date. The Total Pension Liability for retired participants is determined explicitly under the Entry Age Normal Actuarial Cost Method.

Entry age is defined as attained age less credited service. The normal cost rate is derived as a level percent of future compensation of current employees, on an individual basis. This rate is applied to the projected payroll and projected employee contributions are deducted. Actuarial gains (or losses), including the effect of account forfeitures, are reflected by decreases (or increases) in the unfunded actuarial liability.

Salary Increases: - 2.8% to 7.05% based on age salary scale of 25 to 65 years old.

Investment Rate of Return: - 5.25%, net of investment expenses, compounded annually.

- Males: RP-2000 Non-annuitant table projected 1 years with Scale AA;
Mortality : Females: RP-2000 Non-annuitant table projected 15 years with Scale AA, then set back 5 years.

Termination: - Various based on years of service

Disability: - Municipal: 40% of 1964 OASDI (Social Security) for Males

Retirement Age: -Accrued benefit available upon attainment of age 60.

Vesting Service Required: - A member is 100% vested after 5 years of service

Early Retirement Eligibility: - upon attainment of 20 years of service

Employer Contribution Rate: - 8.0%; Increased to 9.44% (2019) and 19.45% (2020) by resolution

Required Member Contribution Rate: - Varies by 6% - 8% based on years of service.

Voluntary Member Contribution Rate: - Up to 14%

OTHER SUPPLEMENTARY INFORMATION - PART IV

**MONROE COUNTY CONTROL CENTER
OTHER SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2021**

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND

Grants Fund--

To account for miscellaneous state and federal grants revenues and expenditures.

**MONROE COUNTY CONTROL CENTER
 OTHER SUPPLEMENTARY INFORMATION
 COMBINED BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 December 31, 2021**

Schedule I

ASSETS	GRANTS FUND	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Interfund Receivables	\$ 4,095.75	\$ 4,095.75
TOTAL ASSETS	\$ 4,095.75	\$ 4,095.75
LIABILITIES AND FUND BALANCES		
Fund Balances:		
Unreserved:		
Designated for Subsequent Years' Expend.	\$ 4,095.75	\$ 4,095.75
Undesignated		-
Total Fund Balances	4,095.75	4,095.75
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,095.75	\$ 4,095.75

**MONROE COUNTY CONTROL CENTER
OTHER SUPPLEMENTARY INFORMATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021**

Schedule II

	<u>GRANTS FUND</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</u>
Revenues:		
Interest Earned	-	-
Grants Revenue	\$ 2,026.39	\$ 2,026.39
Total Revenues	<u>2,026.39</u>	<u>2,026.39</u>
Expenditures:		
Miscellaneous	1,120.00	1,120.00
Total Expenditures	<u>1,120.00</u>	<u>1,120.00</u>
Excess(Deficiency) of Revenues Over Expenditures	906.39	906.39
Fund Balance at Beginning of Year	<u>\$ 3,189.36</u>	<u>\$ 3,189.36</u>
Fund Balance at End of Year	<u><u>\$ 4,095.75</u></u>	<u><u>\$ 4,095.75</u></u>

MONROE COUNTY CONTROL CENTER
OTHER SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULE
Grants Fund
For the Year Ended December 31, 2021

Schedule III

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Interest Earned				
Grant Income	\$ 10,000.00	\$ 10,000.00	\$ 2,026.39	\$ (7,973.61)
Total Revenues	<u>10,000.00</u>	<u>10,000.00</u>	<u>2,026.39</u>	<u>(7,973.61)</u>
Expenditures				
Other Miscellaneous	10,000.00	10,000.00	1,120.00	8,880.00
Total Expenditures	<u>10,000.00</u>	<u>10,000.00</u>	<u>1,120.00</u>	<u>8,880.00</u>
Excess(Deficiency)of Revenues Over Expenditures	-	-	906.39	906.39
Fund Balance at Beginning of Year	\$ 3,189.36	\$ 3,189.36	\$ 3,189.36	-
Fund Balance at End of Year	<u>\$ 3,189.36</u>	<u>\$ 3,189.36</u>	<u>\$ 4,095.75</u>	<u>906.39</u>

COMPLIANCE SECTION

SINGLE AUDIT



ARDITO & COMPANY LLC

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 Frenchtown, New Jersey 08825-1192
 908-996-4711 Fax: 908-996-4688
 e-mail: anthony@arditoandcompany.com

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
 AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

Board of Directors
 Monroe County Control Center
 100 Gypsum Road, Suite 201
 Stroudsburg, Pennsylvania 18360

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Monroe County Control Center in the County of Monroe, State of Pennsylvania, as of and for the fiscal year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Monroe County Control Center's basic financial statements, and have issued our report thereon dated April 30, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

-Continued-

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under ***Government Auditing Standards***.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with ***Government Auditing Standards*** in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ardito & Company LLC

ARDITO & COMPANY LLC

Frenchtown, New Jersey

April 30, 2022

Anthony Ardito

Anthony Ardito

Certified Public Accountant

ARDITO & COMPANY LLC

Frenchtown, New Jersey

April 30, 2022

MONROE COUNTY CONTROL CENTER

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

STATUS OF PRIOR YEAR FINDINGS

None

In accordance with *government auditing standards*, our procedures included a review of all prior year recommendations. There were no prior year findings.

SCHEDULE OF FINDINGS AND RESPONSES
GENERAL FINDINGS

SCHEDULE OF FINDINGS AND RESPONSES

GENERAL FINDINGS

YEAR ENDED DECEMBER 31, 2021

Summary of Auditor's Results

The Center prepares its financial statements in conformity with generally accepted accounting principles.

The audit did not disclose any material weaknesses in the internal controls of the Center.

The audit did not disclose any noncompliance that is material to the financial statements of the Center.

The Center was not subject to the single audit provisions of Federal OMB Uniform Guidance, Single Audit Policy for Recipients of Federal Grants as grant expenditures were less than the single audit threshold of \$750,000 identified in the Circular.

Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards:

Finding

None