

**GENERAL ASSEMBLY OF THE  
COMMONWEALTH OF PENNSYLVANIA**

**STATEMENT OF FINANCIAL AFFAIRS  
OF THE GENERAL ASSEMBLY**

**YEAR ENDED JUNE 30, 2022**

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## **INDEPENDENT AUDITOR'S REPORT**

Legislative Audit Advisory Commission of the  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania

### **Report on the Audit of the Financial Statement**

#### ***Opinion***

We have audited the budgetary basis statement of financial affairs of the General Assembly of the Commonwealth of Pennsylvania (“General Assembly”) for the fiscal year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the General Assembly’s financial statement.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the appropriations, disbursements, transfers, commitments and appropriation balances of the General Assembly for the year ended June 30, 2022, in accordance with the budgetary basis of accounting described in Note 1.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 General Assembly, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter - Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the budgetary basis of accounting described in Note 1; and for determining that the budgetary basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 GAAS 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 statement.

In performing an audit in accordance with GAAS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 General Assembly'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the General Assembly'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.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The supplementary information included in the Schedule of Disbursements by Category is presented for the purpose of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statement as a whole on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Boyer & Ritten". The signature is written in black ink and is centered on the page.

Camp Hill, Pennsylvania  
December 1, 2022

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

STATEMENT OF FINANCIAL AFFAIRS OF THE GENERAL ASSEMBLY

Fiscal Year Ended June 30, 2022

Legislative Department or Agency	Purpose of Appropriations	Total Current Year Appropriations	Appropriation Balances Available from Prior Year(s)	Disbursed	Transfers In / (Out)	Appropriation Balances (Deficits) before Commitments	Commitments	Appropriation Balances (Deficits) after Commitments
<b>Senate</b>								
Chief Clerk								
Donetta M. D'Innocenzo	Senators' Salaries	\$ 8,864,000	\$ 2,236,290	\$ 8,988,781	\$ -	\$ 2,111,509	\$ -	\$ 2,111,509
	Salaried Officers and Employees	13,973,000	1,683,847	14,821,816	-	835,031	47,956	787,075
	Employees of the Chief Clerk	3,085,000	4,110,824	2,602,328	-	4,593,496	1,255,007	3,338,489
	Incidental Expenses	3,595,000	11,109,962	1,052,672	-	13,652,290	92,994	13,559,296
	Expenses - Senators	1,416,000	5,861,935	831,990	(4,449,610)	1,996,335	79,218	1,917,117
	Legislative Printing and Expenses	8,048,000	17,754,420	7,291,323	-	18,511,097	1,208,218	17,302,879
	Reapportionment Expenses - Senate	800,000	-	800,000	-	-	-	-
Floor Leader (R):								
Kim Ward	Caucus Operations (R)	43,124,940	12,968,835	47,341,276	3,813,848	12,566,347	259,463	12,306,884
Floor Leader (D):								
Jay Costa	Caucus Operations (D)	36,736,060	6,319,846	39,070,505	635,762	4,621,163	239,602	4,381,561
Chairman - Appropriations Committee (R):								
Patrick Browne	Committee on Appropriations (R)	1,507,500	2,159,680	1,109,710	-	2,557,470	3,337	2,554,133
Chairman - Appropriations Committee (D):								
Vincent J. Hughes	Committee on Appropriations (D)	1,507,500	1,987,600	766,050	-	2,729,050	725	2,728,325
Total Senate current pension obligation		-	-	-	-	-	16,910,564	(16,910,564)
<b>Senate total</b>		<b>\$ 122,657,000</b>	<b>\$ 66,193,239</b>	<b>\$ 124,676,451</b>	<b>\$ -</b>	<b>\$ 64,173,788</b>	<b>\$ 20,097,084</b>	<b>\$ 44,076,704</b>

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GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

STATEMENT OF FINANCIAL AFFAIRS OF THE GENERAL ASSEMBLY (Continued)  
Fiscal Year Ended June 30, 2022

Legislative Department or Agency	Purpose of Appropriations	Total Current Year Appropriations	Appropriation Balances Available from Prior Year(s)	Disbursed	Transfers In / (Out)	Appropriation Balances (Deficits) before Commitments	Commitments	Appropriation Balances (Deficits) after Commitments
<b>House of Representatives</b>								
Chief Clerk								
Brooke Wheeler	Members' Salaries, Speaker's Extra Compensation	\$ 35,290,000	\$ 3,258,166	\$ 36,194,897	\$ 200,000	\$ 2,553,269	\$ 1,442,757	\$ 1,110,512
	Bi-Partisan Committee, Chief Clerk, Comptroller and EMS	14,834,000	4,766,611	15,422,353	1,500,000	5,678,258	1,066,495	4,611,763
	Mileage: Reps, Officers, and Employees	572,000	423,990	377,343	-	618,647	37,240	581,407
	Chief Clerk and Legislative Journal	2,816,000	3,982,378	706,771	(522,351)	5,569,256	20,732	5,548,524
	Contingent expenses	1,091,000	547,315	2,144,432	1,000,000	493,883	82,287	411,596
	Incidental Expenses	7,569,000	3,734,154	6,458,619	-	4,844,535	360,250	4,484,285
	Expenses - Representative	4,251,000	5,331,083	2,653,556	(2,313,015)	4,615,512	189,315	4,426,197
	Legislative Printing and Expenses	10,674,000	4,936,850	9,982,498	-	5,628,352	2,078,205	3,550,147
	National Legislative Conference Expenses	-	29,446	19,749	-	9,697	-	9,697
	Reapportionment Expenses - House	800,000	-	338,824	-	461,176	-	461,176
Speaker:								
Bryan Cutler	Speaker's Office	1,756,000	11,360,782	1,350,292	(1,000,000)	10,766,490	3,294	10,763,196
	Contingent expenses	20,000	133,158	14,056	-	139,102	-	139,102
Floor Leader (R):								
Kery Benninghoff	Special Leadership Account (R)	6,045,000	33,832,408	1,432,800	1,933,198	40,377,806	-	40,377,806
	Caucus Operations (R)	69,275,000	7,926,491	67,505,815	-	9,695,676	4,541,051	5,154,625
	Contingent expenses	7,000	47,550	4,616	-	49,934	-	49,934
Floor Leader (D):								
Joanna McClinton	Special Leadership Account (D)	6,045,000	30,896,040	853,179	4,702,168	40,790,029	27,473	40,762,556
	Caucus Operations (D)	64,100,000	17,304,459	69,487,314	400,000	12,317,145	4,670,454	7,646,691
	Contingent expenses	7,000	98,418	2,027	-	103,391	-	103,391
Chairman - Appropriations Committee (R):								
Stanley E. Saylor	Committee on Appropriations (R)	3,223,000	6,240,526	3,870,005	-	5,593,521	80,001	5,513,520
	Contingent expenses	6,000	51,162	1,362	-	55,800	-	55,800
Chairman - Appropriations Committee (D):								
Matt Bradford	Committee on Appropriations (D)	3,223,000	7,694,023	3,144,252	-	7,772,771	66,297	7,706,474
	Contingent expenses	6,000	26,028	2	-	32,026	-	32,026
Whip (R):								
Donna Oberlander	Contingent expenses	6,000	19,284	6,802	-	18,482	-	18,482
Whip (D):								
Jordan Harris	Contingent expenses	6,000	17,776	7,737	-	16,039	-	16,039

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GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

STATEMENT OF FINANCIAL AFFAIRS OF THE GENERAL ASSEMBLY (Continued)  
Fiscal Year Ended June 30, 2022

Legislative Department or Agency	Purpose of Appropriations	Total Current Year Appropriations	Appropriation Balances Available from Prior Year(s)	Disbursed	Transfers In / (Out)	Appropriation Balances (Deficits) before Commitments	Commitments	Appropriation Balances (Deficits) after Commitments
<b>House of Representatives (Continued)</b>								
Caucus Chairman (R): George Dunbar	Contingent expenses	3,000	28,048	1,152	-	29,896	-	29,896
Caucus Chairman (D): Dan Miller	Contingent expenses	3,000	5,000	2,440	-	5,560	-	5,560
Caucus Secretary (R): Martina White	Contingent expenses	3,000	11,916	2,720	-	12,196	-	12,196
Caucus Secretary (D): Tina Davis	Contingent expenses	3,000	2,868	2,018	-	3,850	-	3,850
Chairman - Policy Committee (R): Martin Causer	Contingent expenses	2,000	4,626	1,301	-	5,325	-	5,325
Chairman - Policy Committee (D): Ryan Bizzarro	Contingent expenses	2,000	5,247	848	-	6,399	-	6,399
Caucus Administrator (R): Kurt A. Masser	Contingent expenses	2,000	16,397	472	-	17,925	-	17,925
Caucus Administrator (D): Michael Schlossberg	Contingent expenses	2,000	10,971	5,867	-	7,104	-	7,104
Staff Administrator (R): Jacob Smeltz	Contingent expenses	20,000	198,697	4,554	-	214,143	-	214,143
Staff Administrator (D): Nena Carter	Contingent expenses	20,000	120,067	3,309	-	136,758	-	136,758
Total House of Representatives current pension obligation		-	-	-	-	-	28,464,173	(28,464,173)
<b>House of Representatives total</b>		<b>\$ 231,682,000</b>	<b>\$ 143,061,935</b>	<b>\$ 222,003,982</b>	<b>\$ 5,900,000</b>	<b>\$ 158,639,953</b>	<b>\$ 43,130,024</b>	<b>\$ 115,509,929</b>

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GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

STATEMENT OF FINANCIAL AFFAIRS OF THE GENERAL ASSEMBLY (Continued)  
Fiscal Year Ended June 30, 2022

Legislative Department or Agency	Purpose of Appropriations	Total Current Year Appropriations	Appropriation Balances Available from Prior Year(s)	Disbursed	Transfers In / (Out)	Appropriation Balances (Deficits) before Commitments	Commitments	Appropriation Balances (Deficits) after Commitments
<b>Legislative Service Agencies and Miscellaneous Appropriations</b>								
Legislative Reference Bureau:								
Vincent C. DeLiberato, Jr., Director	Salaries, wages and expenses	\$ 9,985,000	\$ 6,943,600	\$ 10,186,744	\$ -	\$ 6,741,856	\$ 114	\$ 6,741,742
	Contingent expenses	25,000	30,224	14,664	-	40,560	-	40,560
	Printing of Pennsylvania Bulletin and Pennsylvania Code	886,000	1,035,520	791,258	-	1,130,262	-	1,130,262
	New drafting system	-	66,053	-	-	66,053	-	66,053
Legislative Budget and Finance Committee:								
Robert B. Mensch, Chairman	Salaries, wages and expenses	2,020,000	2,913,094	1,930,964	-	3,002,130	2,927	2,999,203
Legislative Data Processing Committee:								
Brent McClintock, Executive Director	Salaries, wages and expenses	32,255,000	49,618,635	15,769,929	(5,900,000)	60,203,706	537,950	59,665,756
	IT Modernization	2,500,000	4,920,544	122,880	-	7,297,664	343,230	6,954,434
Joint State Government Commission:								
Appointed Chairman - Vacant	Salaries, wages and expenses	1,701,000	1,488,588	1,755,622	-	1,433,966	-	1,433,966
Glenn Pasewicz, Executive Director								
Local Government Commission:								
Scott E. Hutchinson, Chairman	Salaries, wages and expenses	1,283,000	1,457,127	992,419	-	1,747,708	-	1,747,708
	Local government codes	24,000	188,484	160	-	212,324	-	212,324
Legislative Air and Water Pollution Control Committee:								
Parke Wentling, Chairman	Salaries, wages and expenses	-	113,456	113,456	-	-	-	-
Legislative Audit Advisory Committee:								
George Dunbar, Chairman	Salaries, wages and expenses	285,000	820,242	167,500	-	937,742	-	937,742
Independent Regulatory Review Commission:								
David Sumner, Executive Director	Salaries, wages and expenses	2,155,000	2,556,041	2,055,967	-	2,655,074	206,809	2,448,265
Capitol Preservation Committee:								
John R. Gordner, Chairman	Capitol Renovation Committee	827,000	544,969	816,859	-	555,110	4,309	550,801
David Craig, Executive Director	Restoration of the Capitol	3,157,000	3,642,469	2,344,028	-	4,455,441	-	4,455,441
Independent Fiscal Office								
Matthew Knittel, Director	Salaries, wages and expenses	2,343,000	4,100,127	2,603,200	-	3,839,927	13,721	3,826,206
Pennsylvania Legislative Reapportionment Commission:								
Donetta M. D'Innocenzo, Chief Clerk of the Senate	Miscellaneous expenses	1,053,000	5,895,999	1,771,132	-	5,177,867	43,593	5,134,274
Commonwealth Mail Processing Center:								
Donetta M. D'Innocenzo, Chief Clerk of the Senate	Salaries, wages and expenses	3,583,000	5,802,596	2,372,894	-	7,012,702	12,780	6,999,922
Center for Rural Pennsylvania								
Kyle Kopko, Director	Salaries, wages and expenses	1,128,000	980,089	1,196,646	-	911,443	250,204	661,239
Total Legislative Support Agency current pension obligation								
		-	-	-	-	-	4,111,364	(4,111,364)
<b>Legislative Service Agencies and Miscellaneous Appropriations total</b>		<b>\$ 65,210,000</b>	<b>\$ 93,117,857</b>	<b>\$ 45,006,322</b>	<b>\$ (5,900,000)</b>	<b>\$ 107,421,535</b>	<b>\$ 5,527,001</b>	<b>\$ 101,894,534</b>
<b>Total</b>		<b>\$ 419,549,000</b>	<b>\$ 302,373,031</b>	<b>\$ 391,686,755</b>	<b>\$ -</b>	<b>\$ 330,235,276</b>	<b>\$ 68,754,109</b>	<b>\$ 261,481,167</b>

# GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

## NOTES TO THE FINANCIAL STATEMENT

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### **Note 1. Nature of Activities and Summary of Significant Accounting Policies**

Basis of Presentation: The General Assembly of the Commonwealth of Pennsylvania prepares its financial statement on the budgetary basis of accounting, which approximates the cash basis of accounting modified for appropriations and certain commitments as discussed in Note 4. Accordingly, the accompanying financial statement is not intended to present changes in net position in conformity with accounting principles generally accepted in the United States of America.

At the state level, the government of the Commonwealth of Pennsylvania consists of three separate branches: the Executive, the Legislative and the Judicial branches. The legislative branch is comprised of the Senate, House of Representatives and various legislative service agencies (“LSA’s”), committees and commissions. The financial activity presented in this financial statement is also included within the Commonwealth of Pennsylvania’s Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022, prepared in accordance with accounting principles generally accepted in the United States of America applicable to governments.

Appropriations: Act 1-A of 2021, known as the General Appropriations Act of 2021 became law on June 30, 2021, and effective as of July 1, 2021. This Act specifies the amounts of monies appropriated to the various legislative departments and agencies of the General Assembly for the payment of the salaries, wages and other costs and expenses incurred in the conduct of their activities, and for the purposes set forth in the Act, or other acts, for the fiscal year ended June 30, 2022. The Act provides that the monies so appropriated are to be used for the payment of costs and expenses incurred during the fiscal year ended June 30, 2022, and for payment of those costs and expenses remaining unpaid at the close of the preceding fiscal year. The Act also provides that the monies so appropriated shall be continuing appropriations.

Disbursements: The monies appropriated to the legislative departments and agencies of the General Assembly are disbursed by two methods.

Disbursements are made primarily by using the voucher transmittal method under which the department or agency must prepare and submit to the State Treasury a voucher transmittal form requesting payment to the payees shown and, in the amounts, listed on the transmittal. The department or agency sends the voucher transmittal to the State Treasury to prepare the checks payable to the payees listed.

The remaining disbursements are made by using the advance appropriation method. Under this method, the department or agency requests the State Treasury to prepare a check payable to an officer or an employee of the department or agency in an amount specified on an advancement transmittal form submitted to the State Treasury. The checks are deposited in, and the bills are paid from, a checking account opened in a commercial bank by the officer or employee. Under this method, the legislative department or agency obtains the funds appropriated to it prior to the payment of the costs and expenses incurred. The Act mentioned above generally provides that any department or agency that receives monies under an advance appropriation must maintain in its files an accounting of the disbursement of such funds, together with supporting documents.

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)**

Disbursements (Continued):

The advance appropriation method is used for a portion of the following disbursements:

Senate

Incidental expenses

House of Representatives

Special Leadership Account (R) and (D)  
Committee on Appropriations (R) and (D)  
Contingent expenses

Legislative Reference Bureau

Contingent expenses

Capitol Preservation Committee

Capitol Renovation Committee

Current year budgetary disbursements, as presented in the Statement of Financial Affairs of the General Assembly, have been adjusted by immaterial amounts for changes in the above noted advancement account cash balances at the end of the fiscal year, which are maintained in conventional checking accounts.

Operating Rules and Policies: The financial affairs of the General Assembly and the related service agencies are comprised primarily of the receipts and disbursements of monies appropriated to them in the annual appropriations acts and amendments thereto. In the appropriations acts, the descriptions of the purposes for which the monies are appropriated vary from specific to very general.

As a result, the General Assembly and the related service agencies have supplemented the appropriations acts with rules and manuals containing more specific details about the purposes for which appropriated monies could be disbursed and descriptions of the type and manner of documentation of such disbursements.

The accounting and operations policies of the General Assembly contains the standards applicable to various legislative service agencies, committees and commissions and was adopted by the Rules Committees of both the Senate and House of Representatives. House Rule 14 and the Accounting and Operations Manual of the House of Representatives (including Bipartisan Management Committee policies) and Senate Financial Operating Rules (including Committee on Management Operations policies) were adopted by the members of the respective Chamber of both the Senate and the House of Representatives. These rules and policies incorporate applicable statutory provisions and set forth the purposes for which appropriated funds can be expended. They also contain standards of documentation for disbursements and descriptions of the record keeping procedures to be used in preparing and maintaining an accounting record of the disbursement of the appropriated funds.

# GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

## NOTES TO THE FINANCIAL STATEMENT

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### Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)

Available from Prior Year(s): The General Appropriations Acts of 1977-2020 and amendments thereto, provide that appropriations to the various legislative departments and agencies of the General Assembly are continuing appropriations. Therefore, appropriations unexpended at the end of an appropriation period are available in the subsequent appropriation period.

Concentration of Credit Risk: Various departments and agencies of the General Assembly maintain conventional checking accounts which, at times, exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. The General Assembly has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

New Accounting Pronouncements: The following lists only those pronouncements initially effective in the current or upcoming reporting periods which based on our review, may be applicable to the General Assembly's reporting requirements.

The following is a description of a significant pronouncement that was considered or initially selected during the year ended June 30, 2022:

GASB issued Statement No. 87, *Leases* increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021, per GASB No. 95, and earlier application is encouraged.

The following are descriptions of significant pronouncements which will be considered for implementation during subsequent fiscal years, with modified effective dates as established by GASB Statement No. 95:

GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*. The requirements for this Statement are effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

# GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

## NOTES TO THE FINANCIAL STATEMENT

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### **Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)**

#### New Accounting Pronouncements (Continued):

GASB Statement No. 99, *Omnibus 2022* will be effective in fiscal years between June 30, 2022 and 2024, depending on the topics addressed and their relation to other standards. This Statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62* will be effective for fiscal years beginning after June 15, 2023. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

GASB Statement No. 101, *Compensated Absences* will be effective for fiscal years beginning after December 15, 2023. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. It requires that a liability for certain types of compensated absences including parental leave, military leave, and jury duty leave not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

Use of Estimates: The financial statement includes some amounts that are based on management's best estimates and judgments. The most significant estimates relate to commitments and retirement benefits. These estimates may be adjusted as more current information becomes available, and any adjustment could be significant.

Subsequent Events: The General Assembly has evaluated subsequent events through December 1, 2022, the date the financial statements were available to be issued.

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 2. Appropriation Transfers**

Appropriation Transfers are made in accordance with Act 1-A of 2021 (General Appropriations Act of 2021), which allows for the transfer of current year funds, or any remaining unexpended and unencumbered funds from prior fiscal years, for the House of Representatives, Senate and Legislative Support Agencies, as of the effective date of the Act. Appropriation Transfers allow the Bipartisan Management Committee of the House of Representatives and the Committee on Management Operations of the Senate to transfer funds between appropriations, as each committee deems necessary.

In accordance with Section 261 and 262 of Act 1-A 2021, the following appropriation transfers occurred during the fiscal year:

Appropriation Name	Increase (Decrease)
Senate	
Chief Clerk - Expenses - Senators	\$ (4,449,610)
Floor Leader (R) - Caucus Operations (R)	3,813,848
Floor Leader (D) - Caucus Operations (D)	635,762
House of Representatives	
Chief Clerk - Members' Salaries, Speaker's Extra Compensation	200,000
Chief Clerk - Bi-Partisan Committee, Chief Clerk, Comptroller and EMS	1,500,000
Chief Clerk and Legislative Journal	(522,351)
Chief Clerk - Contingent expenses	1,000,000
Chief Clerk - Expenses - Representative	(2,313,015)
Speaker - Speaker's Office	(1,000,000)
Floor Leader (R) - Special Leadership Account (R)	1,933,198
Floor Leader (D) - Special Leadership Account (D)	4,702,168
Floor Leader (D) - Caucus Operations (D)	400,000
Legislative Data Processing Committee	(5,900,000)
Net Change	\$ -

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 3. Other Available Funds**

In addition to the appropriations using the advancement method of disbursement, the Senate and the House of Representatives also maintain conventional checking accounts for the payment of certain member and employee benefits. LSAs with employees participate in either the Senate Benefits Account or the House Benefits Account. The Funds are disbursed from various appropriations for deposit into these accounts and payment of these benefits.

The following table summarizes the activity for each account for the fiscal year ended June 30, 2022:

	<b>Funds Available from Prior Year</b>	<b>Net Current- Year Activity</b>	<b>Funds Available at June 30, 2022</b>
Senate Benefits Account	\$ 11,960,419	\$ (1,462,884)	\$ 10,497,535
House Benefits Account	\$ 20,378,150	\$ 8,515,533	\$ 28,893,683

The net current year activity represents the difference between deposits from other appropriations and health insurance rebates received and disbursements made for benefits. The funds available from the prior year and at June 30, 2022, for the Senate Benefits Account and House Benefits Account, represent the respective ending balances in the conventional checking accounts. These funds are available for payment of benefits but are not reflected in the statement of financial affairs. The disbursements from the appropriations for deposit in these accounts are reflected in the “Disbursed” amount for the respective appropriations in the statement of financial affairs.

The House Benefits Account incurred \$262,619 in benefit costs as of June 30, 2022, for which payment is to be made subsequent to June 30, 2022. The Senate Benefits Account incurred \$755 in benefit costs as of June 30, 2022, for which payment is to be made subsequent to June 30, 2022.

**GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA**

**NOTES TO THE FINANCIAL STATEMENT**

**Note 3. Other Available Funds (Continued)**

In addition to the above-mentioned benefit accounts, the Senate, House and LSAs have other funds available that are not included in the Statement of Financial Affairs. These restricted receipt accounts have been used to account for the receipt of Local Services Tax, Earned Income Tax and Pennsylvania Unemployment Compensation Tax. These payments are paid electronically through the Treasury Department. The Senate, House and LSAs initiate the disbursement of these funds to appointed collection agencies on a monthly or quarterly basis depending on the tax.

The following table summarizes the activity for each account for the fiscal year ended June 30, 2022:

	Available from Prior Years	Net Current Year Activity	Available at June 30, 2022
Senate			
Local Services Tax	\$ 21,492	\$ 49	\$ 21,541
Earned Income Tax	85,267	2,060	87,327
Unemployment Tax	8,094	283	8,377
	114,853	2,392	117,245
House of Representatives			
Local Services Tax	41,062	(193)	40,869
Earned Income Tax	125,525	(34,179)	91,346
Unemployment Tax	11,504	128	11,632
	178,091	(34,244)	143,847
Legislative Support Agencies			
Earned Income Tax			
Legislative Reference Bureau	16,805	2,198	19,003
Local Government Commission	2,054	1,187	3,241
Capitol Preservation Committee	1,532	41	1,573
Independent Fiscal Office	4,308	(121)	4,187
Joint State Government Commission	2,592	233	2,825
Legislative Budget & Finance Committee	3,066	380	3,446
Legislative Data Processing Committee	8,083	2,435	10,518
Joint Legislative Conservation Commission	1,179	(1,179)	-
Independent Regulatory Review Commission	4,351	1,319	5,670
Center for Rural PA	1,313	359	1,672
	45,283	6,852	52,135
Total Restricted Receipt Accounts	\$ 338,227	\$ (25,000)	\$ 313,227

The net current year activity represents the difference between the Local Services, Earned Income and Unemployment Compensation Tax restricted receipts and quarterly disbursements made to collecting entities.



GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 3. Other Available Funds (Continued)**

Subsequent to June 30, 2022, the Senate, House of Representatives and Legislative Support Agencies disbursed funds to the appropriate tax collectors or agencies for these restricted receipts totaling \$29,918, \$143,847, and \$-0- respectively.

Two related service agencies have funds available that are not included in the Statement of Financial Affairs. These agencies are the Legislative Reference Bureau and the Capitol Preservation Committee. Each maintains a restricted receipts account, which is used to account for monies received from sources other than the state treasury.

The following table summarizes the activity for each account for the fiscal year ended June 30, 2022:

	<b>Funds Available from Prior Years</b>	<b>Net Current Year Activity</b>	<b>Funds Available at June 30, 2022</b>
<hr/>			
Legislative Reference Bureau			
Pennsylvania Consolidated Statutes			
Restricted Receipts Account	\$ 218,202	\$ (95,323)	\$ 122,879
Capitol Preservation Committee			
Capitol Restoration Trust Fund			
Restricted Receipts Account	\$ 480,273	\$ 666	\$ 480,939

The net current year activity for the Pennsylvania Consolidated Statutes Restricted Receipts Account represents net activity of receipts and disbursements from the publication of pamphlet laws and consolidated statutes. The net current year activity for the Capitol Restoration Trust Fund Restricted Receipts Account represents contributions from the general public and disbursements for flags, flag preservation laboratory expenses and other items of historical significance that are subject to Committee approval.

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 4. Appropriation Commitments**

Current Commitments

The General Appropriations Acts of 1977-2020 and amendments thereto provide that appropriations to the various legislative departments and agencies of the General Assembly are continuing appropriations. Therefore, appropriations unexpended at the end of an appropriation period are available in the subsequent appropriation period. However, various commitments relate to the continuing appropriation balance. Current commitments are commitments due within one year (12 months) of the fiscal year-end. Current commitments include invoices payable, accrued payroll, lease and other commitments, and pension obligations. Current commitments are presented in the Statement of Financial Affairs of the General Assembly.

The following is a summary of the current commitments presented in the Statement of Financial Affairs of the General Assembly at June 30, 2022:

	<b>Senate</b>	<b>House</b>	<b>LSAs</b>	<b>Total</b>
Invoices payable	\$ 767,833	\$ 8,357,345	\$ 691,911	\$ 9,817,089
Accrued payroll	208,026	4,721,249	46,858	4,976,133
Leases	2,210,661	1,587,257	-	3,797,918
Other commitments	-	-	676,868	676,868
Pension obligation	16,910,564	28,464,173	4,111,364	49,486,101
Total current commitments	<u>\$20,097,084</u>	<u>\$ 43,130,024</u>	<u>\$5,527,001</u>	<u>\$68,754,109</u>

Invoices Payable - Invoices payable represents liabilities incurred during the fiscal year, but paid subsequent to year-end, for goods and services received and assets acquired from vendors.

Accrued Payroll - Accrued payroll relates to wages the General Assembly owes its employees for work performed during the fiscal year but paid subsequent to year-end.

Lease Commitments - Lease commitments are regular payments over a specified number of years under long-term contracts entered into by the General Assembly for the use of various assets. Payments due within one year are reported as current commitment. See more information on lease commitments under long-term commitments.

Other Commitments - Other commitments include contractually obligated commitments to be paid in the future, such grants or other contracts. Payments due within one year are reported as current commitment. Payments due in more than one year are deemed long-term commitments.

Pension Obligations - Pension obligations represent each agency's portion of the total State Employment Retirement System (SERS) liability. These obligations are included as required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The most recent audit of the SERS was performed as of December 31, 2021, and the report is dated June 28, 2022. Projected contributions due within one year are reported as current commitments, and the remaining obligation is deemed a long-term commitment.

# GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

## NOTES TO THE FINANCIAL STATEMENT

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### Note 4. Appropriation Commitments (Continued)

#### Long-Term Commitments

Commitments due in more than one year are long-term commitments. Long-term commitments include lease and other commitments, pension obligations, other post-employment retirement benefits and future compensated leave payout amounts. Long-term commitments are not presented in the Statement of Financial Affairs of the General Assembly, as this statement is prepared on the budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This information is provided for the purpose of additional analysis and is not a required part of the financial statement.

The following is a summary of the long-term commitments at June 30, 2022:

	<b>Senate</b>	<b>House</b>	<b>LSAs</b>	<b>Total</b>
Leases	\$ 13,572,456	\$ 27,700,344	\$ -	\$ 41,272,800
Pension obligation	90,758,116	152,765,735	22,065,476	265,589,327
Other post-employment benefits	240,919,355	884,100,318	-	1,125,019,673
Future compensated leave payouts	12,062,591	12,168,321	3,110,923	27,341,835
Total long-term commitments	<u>\$ 357,312,518</u>	<u>\$ 1,076,734,718</u>	<u>\$ 25,176,399</u>	<u>\$ 1,459,223,635</u>

Lease Commitments - The General Assembly leases office space, parking spaces, and equipment for certain offices and buildings. Individual lease liabilities with an initial, individual value of \$100,000 or more are recognized. Lease terms range from three to thirty years.

At the commencement of a lease, the General Assembly initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Key estimates and judgments related to leases include how the General Assembly determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The General Assembly uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the non-cancellable period of the lease. Leases that contain a cancellation clause are included when it is reasonably expected that the cancellation clause will not be exercised. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price, if applicable, that the General Assembly is reasonably certain to exercise.

The General Assembly monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

**Note 4. Appropriation Commitments (Continued)**

Long-Term Commitments (Continued)

Lease Commitments (Continued) - The current portion of lease liabilities, are included as commitments, in the Statement of Financial Affairs. Long-term liabilities are disclosure only.

The leases contain scheduled monthly payments with expiration dates extending through 2044. The following is a schedule of future minimum lease payments:

Year ended June 30,	Senate		
	Principal	Interest	Total
2023	\$ 2,210,661	\$ 477,014	\$ 2,687,675
2024	1,897,047	413,085	2,310,132
2025	1,510,884	353,377	1,864,261
2026	1,101,599	314,092	1,415,691
2027	602,505	282,728	885,233
2028-2032	2,080,793	1,218,745	3,299,538
2033-2037	2,306,991	847,855	3,154,846
2038-2042	2,884,623	444,447	3,329,070
2043-2044	1,188,013	34,367	1,222,380
Total	\$ 15,783,116	\$ 4,385,710	\$ 20,168,826

Year ended June 30,	House of Representatives		
	Principal	Interest	Total
2023	\$ 1,587,257	\$ 928,482	\$ 2,515,739
2024	1,675,452	875,594	2,551,046
2025	1,713,011	820,355	2,533,366
2026	1,542,155	765,112	2,307,267
2027	831,529	727,858	1,559,387
2028-2032	5,238,739	3,172,472	8,411,211
2033-2037	5,980,506	2,228,882	8,209,388
2038-2042	7,592,168	1,169,760	8,761,928
2043-2044	3,126,784	90,451	3,217,235
Total	\$ 29,287,601	\$ 10,778,966	\$ 40,066,567

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 4. Appropriation Commitments (Continued)**

Long-Term Commitments (Continued)

Other Post-Employment Benefits - Other post-employment benefits represent the value of the amounts owed for benefits for retired employees and future retirees based on the vesting requirements of each agency. These obligations are included as required by GASB Statement No. 75 and are considered long-term based on the actuarial valuations.

The most recent actuary report for the Senate was performed by Aquarius Capital Solutions Group, LLC as of July 1, 2021, for fiscal year ended June 30, 2022, dated September 4, 2022. The amounts in this report were based on the actuarial valuation date of July 1, 2021.

The most recent actuary report for the House of Representatives was performed by Conrad Siegel as of July 1, 2020, for fiscal year ended June 30, 2022, dated July 1, 2022. The amounts in this report were based on a roll forward calculation from the actuarial valuation date of July 1, 2020.

Legislative Service Agencies with employees are included in the other post-employment benefit reports for either Senate or House of Representative. The employees are combined within the report and therefore the liability cannot be separated.

Future Compensated Leave Payouts - Future compensated leave payouts represent the total value of General Assembly employees' accumulated vacation, sick and personal leave if paid as of June 30, 2022, and are considered long term commitments. The value is based on the payout rates for each employer and the maximum amount of time allowable to be paid out according to each employer's leave payout policy. These obligations are included in commitments as required by GASB Statement No. 16.

GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA

NOTES TO THE FINANCIAL STATEMENT

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**Note 5. Subsequent Events**

During the period July 1, 2022 through December 1, 2022, in accordance with Section 261, 262 and 7110 of Act 1-A 2022, the following appropriation transfers occurred:

<u>Appropriation Name</u>	<u>Increase (Decrease)</u>
Senate	
Floor Leader (R) - Caucus Operations (R)	\$ 1,000,000
Floor Leader (D) - Caucus Operations (D)	1,000,000
House of Representatives	
Chief Clerk - Members' Salaries, Speaker's Extra Compensation	(200,000)
Chief Clerk - Chief Clerk and Legislative Journal	200,000
Chief Clerk - National Legislative Conference Expenses	60,000
Speaker - Speaker's Office	(10,352,031)
Speaker - Contingent expenses	(110,000)
Special Leadership Account (R)	53,670,263
Special Leadership Account (D)	3,000,000
Caucus Operations (R)	2,398,000
Caucus Operations (D)	2,157,410
Legislative Data Processing Committee	(48,823,642)
Pennsylvania Legislative Reapportionment Commission	(4,000,000)
Net Change	<u>\$ -</u>

In September 2022, COVID-State Fiscal Recovery funds were authorized for use, for the period July 1, 2022 through June 30, 2023, as follows:

Senate	
Pandemic Response (R)	\$ 2,000,000
Pandemic Response (D)	2,000,000
House of Representatives	
Pandemic Response (R)	2,000,000
Pandemic Response (D)	2,000,000
	<u>\$ 8,000,000</u>

**SUPPLEMENTARY INFORMATION**

**GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA**

**SCHEDULE OF DISBURSEMENTS BY CATEGORY**

**Fiscal Year Ended June 30, 2022**

Announcements	\$ 15,205
Education	128,105
Fixed assets	6,888,738
Insurance	171,359
Leases	10,242,090
Miscellaneous/other	977,560
Payroll/benefits	328,827,684
Postage	2,587,901
Printing	824,813
Publications	813,912
Renovations/preservations	424,396
Repairs/maintenance	5,533,415
Services	22,489,022
Supplies	5,397,163
Transportation	3,579,192
Travel	2,108,026
Utilities	678,174
	<u>\$ 391,686,755</u>



Legislative Audit Advisory Commission of the  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania

We are pleased to present this report related to our audit of the financial statement of General Assembly of the Commonwealth of Pennsylvania (“General Assembly”) as of and for the year ended June 30, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the General Assembly’s financial reporting process.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process:

#### **Our Responsibilities With Regard to the Financial Statement Audit**

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated February 7, 2022. The audit of the financial statement does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

#### **Overview of the Planned Scope and Timing of the Financial Statement Audit**

We issued a separate communication regarding the planned scope and timing of our audit and identified significant risks.

#### **Significant Accounting Practices, Including Policies, Estimates and Disclosures**

The following identifies the qualitative aspects of significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures which you may wish to monitor as part of your oversight responsibilities of the financial reporting process:

##### *Preferability of Accounting Policies and Practices*

Under the budgetary basis of accounting, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

## **Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)**

### *Adoption of, or Change in, Accounting Policies*

Management and the Members of the Commission have the ultimate oversight responsibility for the appropriateness of the accounting policies used by the General Assembly. The significant accounting policies used by the General Assembly are described in Note 1 to the financial statements.

The application of existing policies was not changed during the year. We did not discuss with management any alternative treatments within the budgetary basis for accounting policies and practices related to material items during the current audit period.

### *Significant Accounting Policies*

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Unusual Transactions*

We did not identify any significant or unusual transactions.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgements. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit.

Estimates significant to the financial statements relate to commitments, including pension obligation.

Management's estimate of these items is based on current and historical information available to management and, in some instances, involved actuarial calculations. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statement was the disclosure relating to the commitments, including pension obligation. The financial statement disclosures are objective, consistent and clear.

### *Supplementary Information*

With respect to the supplementary information, accompanying the financial statement we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine the information complies with the budgetary basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

### **Audit Adjustments**

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

### **Uncorrected Misstatements**

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

### **Observations About the Audit Process**

#### *Disagreements with Management*

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statement.

#### *Consultations with Other Accountants*

We are not aware of any consultations management had with other accountants about accounting, or auditing matters.

#### *Significant Issues Discussed with Management*

No significant issues arising from the audit were discussed or the subject of correspondence with management.

#### *Significant Difficulties Encountered in Performing the Audit*

We did not encounter any difficulties in dealing with management relating to the performance of the audit.

### **Significant Written Communications Between Management and Our Firm**

We have requested certain representations from management that are included in the management representation letter dated December 1, 2022.

### **Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the Legislative Audit Advisory Commission of the Commonwealth of Pennsylvania.

This report is intended solely for the information and use of the Members of the Legislative Audit Advisory Commission and management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Boyer & Ritten". The signature is written in black ink and is positioned in the lower right quadrant of the page.

Camp Hill, Pennsylvania  
December 1, 2022