

County of Beaver, Pennsylvania

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2003**

NOTE A – BASIS OF BUDGETING

Appropriated budgets are adopted on a modified accrual basis consistent with generally accepted accounting principles by fund, by department and by line-item. Line-items are specific revenues and expenditures, such as taxes, fees, salaries, and supplies. Transfers of appropriations may be requested between line-items within a department or between departments within the same fund. All transfers of appropriations require the approval of the Commissioners. The legal level of control is exercised by fund, department and at each line-item.