

2019

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	11,817,660	1,378	11,819,038
Receivables (net of allowance for uncollectibles)	9,519,033	7,613	9,526,646
Due from other governments	11,922,484		11,922,484
Internal balances	-157,727	157,727	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	144,437		144,437
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	668,196		668,196
Capital assets net of accumulated depreciation:			
Buildings and system	21,116,183	1,904,708	23,020,891
Improvements other than buildings	6,432,509	375,812	6,808,321
Machinery and equipment	7,867,867	33,583	7,901,450
Infrastructure	11,575,435		11,575,435
Other: Note Receivable	2,483,362		2,483,362
TOTAL ASSETS	83,389,439	2,770,937	86,160,376
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	357,088		357,088
Deferrals related to pensions	23,820,679		23,820,679
Other: Bond Issue Discount	184,802	23,351	208,153
Other: Prepaid Expenses	184,258		184,258
Other: Deferred OPEB outflow	11,515,346		11,515,346
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,062,173	23,351	36,085,524
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	119,451,612	2,794,288	122,245,900

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES:</u>			
Accounts payable	16,627,000	29,969	16,656,969
Due to other governments	255,217		255,217
Funds held as fiduciary	144,437		144,437
Other current liabilities	7,062		7,062
Debt due within one year	3,659,966	259,393	3,919,359
Debt due in more than one year	33,652,528	2,424,744	36,077,272
Other: Compensated Absences	2,069,511	12,383	2,081,894
Other: Worker's Compensation	334,392		334,392
Other: Net Pension Obligation	41,339,888		41,339,888
Other: OPEB Obligation	79,073,326		79,073,326
TOTAL LIABILITIES	177,163,327	2,726,489	179,889,816
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	928,043	67,202	995,245
Deferrals related to pensions	26,869,419		26,869,419
Other: Unearned Revenue	3,228,946	597	3,229,543
TOTAL DEFERRED INFLOWS OF RESOURCES	31,026,408	67,799	31,094,207
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	208,189,735	2,794,288	210,984,023
<u>NET POSITION:</u>			
Net investment in capital assets	9,961,543	-123,769	9,837,774
Restricted	3,284,931		3,284,931
Unrestricted	-101,984,597	123,769	-101,860,828
TOTAL NET POSITION	-88,738,123		-88,738,123

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2019

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	7,063,715	2,114,096	185,344		-4,764,275		-4,764,275
General government - judicial	11,749,557	2,161,529	2,748,840		-6,839,188		-6,839,188
Public safety	9,428,507	668,224	7,138,419		-1,621,864		-1,621,864
Corrections	17,972,940	3,519,477	1,905,301		-12,548,162		-12,548,162
Highways and streets	1,141,869		1,688,155		546,286		546,286
Health and welfare	75,381,898	1,288,438	72,846,366		-1,247,094		-1,247,094
Culture - recreation	575,040	40,720			-534,320		-534,320
Conservation	887,176	312,650	816,246		241,720		241,720
Community/urban redevelopment and housing	553,654		238,256		-315,398		-315,398
Interest on long term debt	1,492,172				-1,492,172		-1,492,172
Unallocated depreciation	3,815,859				-3,815,859		-3,815,859
Other: Employee Benefits	9,937,537				-9,937,537		-9,937,537
TOTAL GOVERNMENTAL ACTIVITIES	139,999,924	10,105,134	87,566,927		-42,327,863		-42,327,863
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
Business 1	1,071,664	678,173				-393,491	-393,491
TOTAL BUSINESS-TYPE ACTIVITIES	1,071,664	678,173				-393,491	-393,491
TOTAL PRIMARY GOVERNMENTS	141,071,588	10,783,307	87,566,927		-42,327,863	-393,491	-42,721,354

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2019

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-42,327,863	-393,491	-42,721,354
GENERAL REVENUES:			
Real estate	41,950,862		41,950,862
Hotel room rental	722,544		722,544
Unrestricted investment earnings	269,485	155	269,640
Other: Gain (Loss) on Sale of Assets	-38,927		-38,927
Other: Other Revenues	505,472	88,252	593,724
Other: Transfers to Component Units	-3,830,986		-3,830,986
Transfers	-305,084	305,084	
TOTAL GENERAL REVENUES AND TRANSFERS	39,273,366	393,491	39,666,857
CHANGE IN NET POSITION	-3,054,497		-3,054,497
NET POSITION - BEGINNING OF YEAR	-85,763,990		-85,763,990
PRIOR PERIOD ADJUSTMENT	80,364		80,364
NET POSITION - END OF YEAR	-88,738,123		-88,738,123

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2019

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	1,046,323	168		947,531				8,490,068	10,484,090
Receivables (net of allowance for uncollectibles)	7,146,745		59,410	18,800				1,313,673	8,538,628
Due from other governments	99,861	7,219,460	3,796,520	8,841				720,670	11,845,352
Due from other funds	6,188,150			595,675				1,062,842	7,846,667
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents								144,437	144,437
Permanently restricted:									
Investments									
TOTAL ASSETS	14,481,079	7,219,628	3,855,930	1,570,847				11,731,690	38,859,174
DEFERRED OUTFLOWS OF RESOURCES:									
Other: Prepaid Expense	166,257		18,001						184,258
TOTAL DEFERRED OUTFLOWS OF RESOURCES	166,257		18,001						184,258
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,647,336	7,219,628	3,873,931	1,570,847				11,731,690	39,043,432
LIABILITIES:									
Accounts payable	4,012,392	7,219,628	1,242,634	1,372,877				1,845,799	15,693,330
Due to other governments			213,523					30,245	243,768
Due to other funds	2,169,094		2,417,774					1,971,538	6,558,406
Funds held as fiduciary								144,437	144,437
Other: Other	7,062								7,062
TOTAL LIABILITIES	6,188,548	7,219,628	3,873,931	1,372,877				3,992,019	22,647,003

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2019

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unearned revenue	4,924,561			197,970				2,924,312	8,046,843
TOTAL DEFERRED INFLOWS OF RESOURCES	4,924,561			197,970				2,924,312	8,046,843
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	11,113,109	7,219,628	3,873,931	1,570,847				6,916,331	30,693,846
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Other: Restricted								3,284,931	3,284,931
Committed fund balance									
Assigned fund balance									
Other: Assigned								2,097,766	2,097,766
Unassigned fund balance*	3,534,227							-567,338	2,966,889
TOTAL FUND BALANCE	3,534,227							4,815,359	8,349,586
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	14,647,336	7,219,628	3,873,931	1,570,847				11,731,690	39,043,432

Amounts reported for governmental activities in the statement of net assets are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-158,032,402
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	4,817,897
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	47,660,190
Other: _____	

Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	8,466,606
NET POSITION OF GOVERNMENTAL ACTIVITIES	-88,738,123

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2019

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
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REVENUES:**TAXES:**

Real estate	41,617,326								41,617,326
Hotel room rental								722,544	722,544
TOTAL TAXES	41,617,326							722,544	42,339,870

INTERGOVERNMENTAL REVENUES:

Combination	6,308,694	44,529,805	10,356,218	8,938,268				16,351,970	86,484,955
TOTAL INTERGOVERNMENTAL REVENUES	6,308,694	44,529,805	10,356,218	8,938,268				16,351,970	86,484,955
Charges for Service	8,189,193		153,598	955,880				569,899	9,868,570
	8,189,193		153,598	955,880				569,899	9,868,570

MISCELLANEOUS REVENUES:

Interest earnings	68,260	1,810		9,347				190,068	269,485
Rents	175,396								175,396
Other: Sale of Property/Equipment	14,442								14,442
Other: Reimbursed Expenses & Other Income	670,899			11,347				1,148,489	1,830,735
TOTAL MISCELLANEOUS REVENUES	928,997	1,810		20,694				1,338,557	2,290,058

TOTAL REVENUES

	57,044,210	44,531,615	10,509,816	9,914,842				18,982,970	140,983,453
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EXPENDITURES:

General government - administrative	8,485,004							229,888	8,714,892
General government - judicial	8,873,848							2,950,757	11,824,605
Public safety	6,685,695							3,854,548	10,540,243
Corrections	14,560,523							3,433,732	17,994,255
Highways and streets	1,265,542							1,376,870	2,642,412
Health and welfare	1,315,879	44,531,615	11,846,087	10,220,910				9,192,854	77,107,345

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2019

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation	625,000							553,453	1,178,453
Conservation	1,404,743							22,541	1,427,284
Community/urban redevelopment and housing	318,593							1,057,395	1,375,988
Debt Service	2,714							4,864,811	4,867,525
Capital Outlay								299,053	299,053
Other: Employee Benefits	2,736,207								2,736,207
TOTAL EXPENDITURES	46,273,748	44,531,615	11,846,087	10,220,910				27,835,902	140,708,262
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-10,146,696		1,336,271	306,068				8,199,273	-305,084
Other: Non-Cash - Region 13								26,477	26,477
TOTAL OTHER FINANCING SOURCES/(USES)	-10,146,696		1,336,271	306,068				8,225,750	-278,607
CHANGE IN FUND BALANCES	623,766							-627,182	-3,416
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	2,874,961							5,478,041	8,353,002
PRIOR PERIOD ADJUSTMENT	35,500							-35,500	
FUND BALANCES (DEFICIT) - END OF YEAR	3,534,227							4,815,359	8,349,586

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds

-3,416

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities

3,328,391

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods

333,536

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

191,484

Other: The portion of accrued wages and benefits in the statement of activities do not require the use of c

87,274

Other: Accrued interest expense in the statement of activities does not require the use of current financial

46,962

Other: Contributions to the pension plan are recognized as an expenditure in the governmental funds when the

-5,073,365

Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require

-2,212,368

Other: Notes receivable recorded as cash outlays in the funds

247,005

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**-3,054,497**

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2019

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Cash and cash equivalents	1,378						1,378	1,333,570
Receivables (net of allowance for uncollectibles)	7,613						7,613	980,405
Due from other funds	157,727						157,727	
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS	166,718						166,718	2,313,975
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	290,116						290,116	
Buildings and system	1,904,708						1,904,708	
Improvements other than buildings	375,812						375,812	
Machinery and equipment	33,583						33,583	
TOTAL NON-CURRENT ASSETS	2,604,219						2,604,219	
TOTAL ASSETS	2,770,937						2,770,937	2,313,975
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	23,351						23,351	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	23,351						23,351	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,794,288						2,794,288	2,313,975
<u>CURRENT LIABILITIES:</u>								
Accounts payable	29,969						29,969	933,670
Due to other governments								11,449
Due to other funds								1,368,856
Debt due within 1 year	259,393						259,393	
Other current liabilities	9,593						9,593	
TOTAL CURRENT LIABILITIES	298,955						298,955	2,313,975

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2019

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	2,424,744						2,424,744	
Other non-current liabilities	2,790						2,790	
TOTAL NON-CURRENT LIABILITIES	2,427,534						2,427,534	
TOTAL LIABILITIES	2,726,489						2,726,489	2,313,975
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	67,202						67,202	
Other: Unearned Revenue	597						597	
TOTAL DEFERRED INFLOWS OF RESOURCES	67,799						67,799	
	67,799						67,799	
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,794,288						2,794,288	2,313,975
<u>NET POSITION:</u>								
Net investment in capital assets	-123,769						-123,769	
Unrestricted	123,769						123,769	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,794,288						2,794,288	2,313,975

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Net Position of Business-type Activities

County of CAMBRIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2019

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NET POSITION - END OF YEAR								
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds								
Changes in Net Position of Business-type Activities								

County of CAMBRIA
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2019

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Receivables	318,631	7,168			
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	4,299,624				
Investments	207,807,626	874,898			
Permanently restricted:					
TOTAL ASSETS	212,425,881	882,066			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	212,425,881	882,066			
LIABILITIES:					
Accounts payable and other current liabilities	127,628	820			
Due to other funds	77,132				
TOTAL LIABILITIES	204,760	820			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	204,760	820			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	212,221,121				
Other: Held for Self Insured Worker's Comp		881,246			
TOTAL NET POSITION	212,221,121	881,246			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	212,425,881	882,066			

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2019

Pension Workers Comp
 Trust Fd Fiduciary #3 Fiduciary #4 Fiduciary #5

ADDITIONS:

Contributions

Employer

Plan members

TOTAL CONTRIBUTIONS

	2,902,207				
	2,925,550				
TOTAL CONTRIBUTIONS	5,827,757				

INVESTMENT EARNINGS:

Interest

Net increase/(decrease) in the fair value of investments

TOTAL INVESTMENT EARNINGS

	3,902,693	25,940			
	34,808,402	30,804			
TOTAL INVESTMENT EARNINGS	38,711,095	56,744			

Less Investment Expenses

	498,409	3,235			
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TOTAL ADDITIONS

	44,040,443	53,509			
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DEDUCTIONS:

Benefits

Administrative Expenses

TOTAL DEDUCTIONS

	14,861,642				
	88,723				
TOTAL DEDUCTIONS	14,950,365				

CHANGE IN NET POSITION

	29,090,078	53,509			
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NET POSITION - BEGINNING OF YEAR

	183,131,043	827,737			
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NET POSITION - END OF YEAR

	212,221,121	881,246			
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County of CAMBRIA

December 31, 2019

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
									0

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$3,582,934 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt 39,310,812

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount) 995,245

Net debt 40,306,057

** excludes unamortized premium/discount

County of CAMBRIA
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2019

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	1,555,593
General Government - judicial	111,287
Public safety	
Corrections	103,695
Emergency services	599,004
Public works	
Highways and streets	996,711
Sanitation	298,746
Health and welfare	265,396

BUSINESS-TYPE ACTIVITY:

Central Park Complex	10,805
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TOTAL CAPITAL EXPENDITURES

3,941,237

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

26,550,773

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the County
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of CAMBRIA have audited, adjusted and settled the accounts of the County of CAMBRIA for the year ended December 31, 2019. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of CAMBRIA for the year ended December 31, 2019

SIGNATURE AND VERIFICATION

Signed: Ed Cernic Jr Controller

Subscribed and sworn to before me this 30 day of June, 2020.

Signed: _____

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



*Circle one

December 31, 2019

NOTES / COMMENTS