

2018

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	11,827,401	6,743	11,834,144
Receivables (net of allowance for uncollectibles)	9,325,340	1,804	9,327,144
Due from other governments	12,088,104		12,088,104
Internal balances	-167,127	167,127	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	166,925		166,925
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	919,751	5,403	925,154
Capital assets net of accumulated depreciation:			
Buildings and system	22,150,238	2,122,755	24,272,993
Improvements other than buildings	6,415,039	378,297	6,793,336
Machinery and equipment	7,400,597	26,866	7,427,463
Infrastructure	10,583,081		10,583,081
Other: Note Receivable	2,236,357		2,236,357
TOTAL ASSETS	82,945,706	2,999,111	85,944,817
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	360,649		360,649
Deferrals related to pensions	26,714,680		26,714,680
Other: Prepaid Expenses	166,785		166,785
Other: Bond Issue Discount	204,255	25,809	230,064
TOTAL DEFERRED OUTFLOWS OF RESOURCES	27,446,369	25,809	27,472,178
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	110,392,075	3,024,920	113,416,995
<u>LIABILITIES:</u>			
Accounts payable	16,257,578	32,634	16,290,212

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2018

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES:</u>			
Due to other governments	494,341		494,341
Funds held as fiduciary	166,925		166,925
Other current liabilities	7,406		7,406
Debt due within one year	3,824,879	254,690	4,079,569
Debt due in more than one year	36,672,676	2,638,117	39,310,793
Other: Compensated Absences	2,072,382	10,787	2,083,169
Other: Worker's Compensation	418,795		418,795
Other: Net Pension Obligation	56,288,462		56,288,462
Other: OPEB Obligation	65,345,612		65,345,612
TOTAL LIABILITIES	181,549,056	2,936,228	184,485,284
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	1,221,713	88,467	1,310,180
Deferrals related to pensions	9,741,481		9,741,481
Other: Unearned Revenue	3,643,815	225	3,644,040
TOTAL DEFERRED INFLOWS OF RESOURCES	14,607,009	88,692	14,695,701
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	196,156,065	3,024,920	199,180,985
<u>NET POSITION:</u>			
Net investment in capital assets	6,314,342	-132,028	6,182,314
Restricted	3,305,991		3,305,991
Unrestricted	-95,384,323	132,028	-95,252,295
TOTAL NET POSITION	-85,763,990		-85,763,990

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2018

	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	9,091,787	2,355,362	2,334,656		-4,401,769		-4,401,769
General government - judicial	11,798,936	2,168,607	2,794,371		-6,835,958		-6,835,958
Public safety	9,847,569	703,449	7,340,225		-1,803,895		-1,803,895
Corrections	16,530,035	3,250,143	2,104,524		-11,175,368		-11,175,368
Highways and streets	1,276,275		1,666,030		389,755		389,755
Health and welfare	74,787,874	1,506,010	71,601,029		-1,680,835		-1,680,835
Culture - recreation	1,663,673	38,052			-1,625,621		-1,625,621
Conservation	375,907	283,284	509,623		417,000		417,000
Community/urban redevelopment and housing	640,757		347,208		-293,549		-293,549
Interest on long term debt	1,614,217				-1,614,217		-1,614,217
Unallocated depreciation	3,693,279				-3,693,279		-3,693,279
Other: Employee Benefits	10,144,808				-10,144,808		-10,144,808
TOTAL GOVERNMENTAL ACTIVITIES	141,465,117	10,304,907	88,697,666		-42,462,544		-42,462,544
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
Business 1	943,326	640,363				-302,963	-302,963
TOTAL BUSINESS-TYPE ACTIVITIES	943,326	640,363				-302,963	-302,963
TOTAL PRIMARY GOVERNMENTS	142,408,443	10,945,270	88,697,666		-42,462,544	-302,963	-42,765,507

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-42,462,544	-302,963	-42,765,507
GENERAL REVENUES:			
Real estate	41,927,883		41,927,883
Hotel room rental	722,677		722,677
Unrestricted investment earnings	187,946	124	188,070
Other: Gain (Loss) on Sale of Assets	-16,605		-16,605
Other: Other Revenues	331,331		331,331
Other: Transfers to Component Units	-3,943,613		-3,943,613
Transfers	-302,839	302,839	
TOTAL GENERAL REVENUES AND TRANSFERS	38,906,780	302,963	39,209,743
CHANGE IN NET POSITION	-3,555,764		-3,555,764
NET POSITION - BEGINNING OF YEAR	-16,218,188		-16,218,188
PRIOR PERIOD ADJUSTMENT	-65,990,038		-65,990,038
NET POSITION - END OF YEAR	-85,763,990		-85,763,990

County of CAMBRIA

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2018

	General	Health Choices	Aging	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	1,918,419	221	608,219		238,808			7,485,051	10,250,718
Receivables (net of allowance for uncollectibles)	6,786,601		209,555	159,696	65,727			1,069,790	8,291,369
Due from other governments	103,024	6,740,358		4,224,611	111,581			870,491	12,050,065
Due from other funds	6,480,983		937,759		1,182,702	454,153		401,300	9,456,897
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents			166,925						166,925
Permanently restricted:									
Investments									
TOTAL ASSETS	15,289,027	6,740,579	1,922,458	4,384,307	1,598,818	454,153		9,826,632	40,215,974
DEFERRED OUTFLOWS OF RESOURCES:									
Other: Prepaid Expenses	151,915			14,870					166,785
TOTAL DEFERRED OUTFLOWS OF RESOURCES	151,915			14,870					166,785
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,440,942	6,740,579	1,922,458	4,399,177	1,598,818	454,153		9,826,632	40,382,759
LIABILITIES:									
Accounts payable	4,427,383	6,740,579	624,234	1,197,706	1,104,321			1,112,506	15,206,729
Due to other governments				357,526				93,421	450,947
Due to other funds	3,627,597			2,843,945				1,605,438	8,076,980
Funds held as fiduciary			166,925						166,925
TOTAL LIABILITIES	8,054,980	6,740,579	791,159	4,399,177	1,104,321			2,811,365	23,901,581
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	4,511,001		1,131,299		494,497			1,991,379	8,128,176
TOTAL DEFERRED INFLOWS OF RESOURCES	4,511,001		1,131,299		494,497			1,991,379	8,128,176
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	12,565,981	6,740,579	1,922,458	4,399,177	1,598,818			4,802,744	32,029,757

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2018

	General	Health Choices	Aging	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Other: Restricted						454,153		2,851,838	3,305,991
Committed fund balance									
Assigned fund balance									
Other: Assigned								2,794,788	2,794,788
Unassigned fund balance*	2,874,961							-622,738	2,252,223
TOTAL FUND BALANCE	2,874,961					454,153		5,023,888	8,353,002
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	15,440,942	6,740,579	1,922,458	4,399,177	1,598,818	454,153		9,826,632	40,382,759

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	-163,043,258
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	4,484,361
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	47,468,706
Other: _____	
Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	16,973,199
NET POSITION OF GOVERNMENTAL ACTIVITIES	-85,763,990

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2018

	General	Health Choices	Aging	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Debt Service	Rermanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	41,497,091								41,497,091
Hotel room rental								722,677	722,677
TOTAL TAXES	41,497,091							722,677	42,219,768
INTERGOVERNMENTAL REVENUES:									
Combination	10,426,026	42,376,050	5,507,160	10,122,128	8,300,590			11,058,150	87,790,104
TOTAL INTERGOVERNMENTAL REVENUES	10,426,026	42,376,050	5,507,160	10,122,128	8,300,590			11,058,150	87,790,104
Charges for Service	7,947,977		191,567	204,230	1,110,213			300,144	9,754,131
	7,947,977		191,567	204,230	1,110,213			300,144	9,754,131
MISCELLANEOUS REVENUES:									
Interest earnings	62,312	1,292	25,032		6,620			92,690	187,946
Rents	182,833								182,833
Other: Sale of Property & Equipment	356								356
Other: Reimbursed Expenses & Other Income	415,384		25,217	450	11,202			1,154,655	1,606,908
TOTAL MISCELLANEOUS REVENUES	660,885	1,292	50,249	450	17,822			1,247,345	1,978,043
TOTAL REVENUES	60,531,979	42,377,342	5,748,976	10,326,808	9,428,625			13,328,316	141,742,046
EXPENDITURES:									
General government - administrative	9,158,139							88,102	9,246,241
General government - judicial	9,010,593							2,923,241	11,933,834
Public safety	6,796,767							3,584,618	10,381,385
Corrections	14,443,376							3,455,796	17,899,172
Highways and streets	1,350,977							966,048	2,317,025
Health and welfare	3,092,478	42,377,342	5,748,976	12,154,136	9,655,625			3,439,621	76,468,178

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2018

	General	Health Choices	Aging	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation	626,000							609,815	1,235,815
Conservation	963,317							1,800	965,117
Community/urban redevelopment and housing	318,609							1,122,003	1,440,612
Debt Service	2,630					7,417,499			7,420,129
Capital Outlay								1,350,147	1,350,147
Other: Employee Benefits	2,312,547								2,312,547
TOTAL EXPENDITURES	48,075,433	42,377,342	5,748,976	12,154,136	9,655,625	7,417,499		17,541,191	142,970,202
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-10,385,057			1,827,328	227,000	4,669,207		3,348,683	-312,839
Other: Non-cash revenue - Region 13 Assets								214,241	214,241
TOTAL OTHER FINANCING SOURCES/(USES)	-10,385,057			1,827,328	227,000	4,669,207		3,562,924	-98,598
CHANGE IN FUND BALANCES	2,071,489					-2,748,292		-649,951	-1,326,754
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	803,472					3,202,445		5,673,839	9,679,756
FUND BALANCES (DEFICIT) - END OF YEAR	2,874,961					454,153		5,023,888	8,353,002

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, 2018

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

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

-1,326,754

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

5,760,779

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

430,792

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

-974,538

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

-28,998

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

45,133

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

-8,489,847

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

744,059

Other: Notes receivable recorded as cash outlays in the funds

283,610

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**-3,555,764**

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2018

	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	6,743						6,743	1,576,683
Receivables (net of allowance for uncollectibles)	1,804						1,804	1,033,971
Due from other funds	167,127						167,127	
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS	175,674						175,674	2,610,654
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	290,116						290,116	
Construction in progress	5,403						5,403	
Buildings and system	2,122,755						2,122,755	
Improvements other than buildings	378,297						378,297	
Machinery and equipment	26,866						26,866	
TOTAL NON-CURRENT ASSETS	2,823,437						2,823,437	
TOTAL ASSETS	2,999,111						2,999,111	2,610,654
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Other: Bond Issue Discount	25,809						25,809	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	25,809						25,809	
	25,809						25,809	
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL LIABILITIES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,024,920						3,024,920	2,610,654
<u>CURRENT LIABILITIES:</u>								
Accounts payable	32,634						32,634	1,058,255
Due to other governments								43,394

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2018

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Due to other funds								1,509,005
Debt due within 1 year	254,690						254,690	
Other current liabilities	8,729						8,729	
TOTAL CURRENT LIABILITIES	296,053						296,053	2,610,654
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	2,638,117						2,638,117	
Other non-current liabilities	2,058						2,058	
TOTAL NON-CURRENT LIABILITIES	2,640,175						2,640,175	
TOTAL LIABILITIES	2,936,228						2,936,228	2,610,654
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	88,467						88,467	
Other: Unearned Revenue	225						225	
TOTAL DEFERRED INFLOWS OF RESOURCES	88,692						88,692	
	88,692						88,692	
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,024,920						3,024,920	2,610,654
<u>NET POSITION:</u>								
Net investment in capital assets	-132,028						-132,028	
Unrestricted	132,028						132,028	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	3,024,920						3,024,920	2,610,654

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

Net Position of Business-type Activities

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, 2018

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Receivables	373,413	7,207			
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	1,858,817				
Investments	181,065,075	821,300			
Permanently restricted:					
TOTAL ASSETS	183,297,305	828,507			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	183,297,305	828,507			
LIABILITIES:					
Accounts payable and other current liabilities	128,223	770			
Due to other funds	38,039				
TOTAL LIABILITIES	166,262	770			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	166,262	770			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	183,131,043				
Other: Held for Self Insured Worker's Comp		827,737			
TOTAL NET POSITION	183,131,043	827,737			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	183,297,305	828,507			

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2018

	Pension	Workers Comp Trust Fd	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ADDITIONS:</u>					
Contributions					
Employer	2,753,574	10,000			
Plan members	2,926,918				
TOTAL CONTRIBUTIONS	5,680,492	10,000			
<u>INVESTMENT EARNINGS:</u>					
Interest	4,109,545	26,067			
Net increase/(decrease) in the fair value of investments	-13,836,248	-21,042			
TOTAL INVESTMENT EARNINGS	-9,726,703	5,025			
Less Investment Expenses	574,317	3,427			
TOTAL ADDITIONS	-4,620,528	11,598			
<u>DEDUCTIONS:</u>					
Benefits	14,664,140				
Administrative Expenses	88,208				
TOTAL DEDUCTIONS	14,752,348				
CHANGE IN NET POSITION	-19,372,876	11,598			
NET POSITION - BEGINNING OF YEAR	202,503,919	816,139			
NET POSITION - END OF YEAR	183,131,043	827,737			

County of CAMBRIA

December 31, 2018

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 \$5,833,333 (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 42,654,181

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount) 1,310,181

Net debt 43,964,362

** excludes unamortized premium/discount

County of CAMBRIA
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2018

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	111,401
General Government - judicial	113,393
Public safety	
Corrections	1,369,137
Emergency services	193,246
Public works	
Highways and streets	58,477
Health and welfare	74,759
Conservation	35,462

BUSINESS-TYPE ACTIVITY:

Central Park Complex	270,975
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TOTAL CAPITAL EXPENDITURES

2,226,850

EMPLOYEE COMPENSATION

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

26,265,553

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, 2018. 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, 2018

SIGNATURE AND VERIFICATION

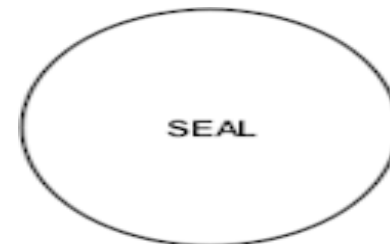
Signed: Ed Cernic Jr Controller

Subscribed and sworn to before me this 27 day of June, 2019.

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, 2018

NOTES / COMMENTS