

2025

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2025

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	25,424,230	1,265	25,425,495
Receivables (net of allowance for uncollectibles)	8,625,600		8,625,600
Due from other governments	14,267,994		14,267,994
Internal balances	667,615	-667,615	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	909,282		909,282
Other: Lease Receivable	56,952	12,327	69,279
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	332,524	239,365	571,889
Capital assets net of accumulated depreciation:			
Buildings and system	20,451,407	627,092	21,078,499
Improvements other than buildings	16,423,880	1,128,655	17,552,535
Machinery and equipment	20,493,954	37,334	20,531,288
Infrastructure	11,994,505		11,994,505
Other: Note Receivable	4,126,641		4,126,641
Other: Subscription Receivable	418,146		418,146
Other: Right of Use Asset-leases net of accum amort	3,171,398	17,035	3,188,433
TOTAL ASSETS	127,364,128	1,685,574	129,049,702
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	275,556		275,556

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	10,353,187		10,353,187
Other: Bond Issue Discount	134,584	24,419	159,003
Other: Prepaid Expenses	333,658		333,658
Other: Deferred OPEB Outflows	385,949		385,949
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,482,934	24,419	11,507,353
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	138,847,062	1,709,993	140,557,055
<u>LIABILITIES:</u>			
Accounts payable	20,543,557	155,144	20,698,701
Due to other governments	335,387		335,387
Funds held as fiduciary	909,282		909,282
Other current liabilities	439,606		439,606
Debt due within one year	5,981,689	249,941	6,231,630
Debt due in more than one year	42,545,049	1,261,999	43,807,048
Other: Compensated Absences	1,888,003	9,855	1,897,858
Other: Worker's Compensation	319,096		319,096
Other: Net Pension Obligation	1,138,640		1,138,640
Other: OPEB Obligation	93,133,874		93,133,874
Other: Leases	3,474,460	17,401	3,491,861
Other: Subscriptions	428,408		428,408
TOTAL LIABILITIES	171,137,051	1,694,340	172,831,391
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	1,254,999	3,964	1,258,963
Deferrals related to pensions	28,691,921		28,691,921
Other: Unearned Revenue	5,972,398		5,972,398

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Other: Deferred Lease inflows	93,199	11,689	104,888
TOTAL DEFERRED INFLOWS OF RESOURCES	36,012,517	15,653	36,028,170
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	207,149,568	1,709,993	208,859,561
<u>NET POSITION:</u>			
Net investment in capital assets	20,324,673	831,077	21,155,750
Restricted	11,322,761		11,322,761
Unrestricted	-99,949,940	-831,077	-100,781,017
TOTAL NET POSITION	-68,302,506		-68,302,506

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Proprietary Funds
December 31, 2025

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	7,200,900	2,559,990	24,226		-4,616,684		-4,616,684
General government - judicial	12,270,629	2,281,402	4,038,338		-5,950,889		-5,950,889
Public safety	11,740,825	704,741	8,306,668		-2,729,416		-2,729,416
Corrections	21,122,932	2,488,943	1,187,424		-17,446,565		-17,446,565
Highways and streets	416,967		1,552,157		1,135,190		1,135,190
Health and welfare	81,573,173	1,369,359	81,591,883		1,388,069		1,388,069
Culture - recreation	390,094	37,396			-352,698		-352,698
Conservation	1,139,101	320,998	981,661		163,558		163,558
Community/urban redevelopment and housing	1,412,927		218,919		-1,194,008		-1,194,008
Interest on long term debt	1,808,810				-1,808,810		-1,808,810
Unallocated depreciation	6,215,606				-6,215,606		-6,215,606
TOTAL GOVERNMENTAL ACTIVITIES	145,291,964	9,762,829	97,901,276		-37,627,859		-37,627,859
MAJOR BUSINESS-TYPE ACTIVITIES:							
Business 1	989,426	658,697				-330,729	-330,729
TOTAL BUSINESS-TYPE ACTIVITIES	989,426	658,697				-330,729	-330,729
TOTAL PRIMARY GOVERNMENTS	146,281,390	10,421,526	97,901,276		-37,627,859	-330,729	-37,958,588

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2025

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-37,627,859	-330,729	-37,958,588
<u>GENERAL REVENUES:</u>			
Real estate	38,287,132		38,287,132
Hotel room rental	872,402		872,402
Unrestricted investment earnings	792,564	1,672	794,236
Other: Loss on Sale of Assets	-75,569		-75,569
Other: Transfers to Component Units	-4,255,606		-4,255,606
Other: Other Revenues	287,175		287,175
Transfers	-329,057	329,057	
TOTAL GENERAL REVENUES AND TRANSFERS	35,579,041	330,729	35,909,770
CHANGE IN NET POSITION	-2,048,818		-2,048,818
NET POSITION - BEGINNING OF YEAR	-66,253,688		-66,253,688
NET POSITION - END OF YEAR	-68,302,506		-68,302,506

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2025

	General	Domestic Relations	Liquid Fuels	Health Choices	Children and Youth	Behavioral Health/Developmental Support	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>ASSETS:</u>									
Cash and cash equivalents	3,429,564	2,165,449	3,790,221	29		2,277,597		12,703,197	24,366,057
Receivables (net of allowance for uncollectibles)	6,236,402					90,411		1,774,631	8,101,444
Due from other governments	10,139	399,420		8,592,599	4,011,613	243,769		965,765	14,223,305
Due from other funds	5,782,876							691,483	6,474,359
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents								909,282	909,282
Permanently restricted:									
Investments									
TOTAL ASSETS	15,458,981	2,564,869	3,790,221	8,592,628	4,011,613	2,611,777		17,044,358	54,074,447
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>									
Other: Prepaid Expenses	310,171				23,487				333,658
TOTAL DEFERRED OUTFLOWS OF RESOURCES	310,171				23,487				333,658
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,769,152	2,564,869	3,790,221	8,592,628	4,035,100	2,611,777		17,044,358	54,408,105
<u>LIABILITIES:</u>									
Accounts payable	4,478,686	73,493		8,592,628	2,332,170	1,262,240		2,552,507	19,291,724
Due to other governments						37,918		297,469	335,387
Due to other funds	709,881	326,046			1,702,930	49,386		2,643,316	5,431,559
Funds held as fiduciary								909,282	909,282
Other: Other Liabilities	439,606								439,606
TOTAL LIABILITIES	5,628,173	399,539		8,592,628	4,035,100	1,349,544		6,402,574	26,407,558

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2025

	General	Domestic Relations	Liquid Fuels	Health Choices	Children and Youth	Behavioral Health/Developmental Support	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unearned revenue	4,978,801	2,165,330				1,262,233		1,005,957	9,412,321
TOTAL DEFERRED INFLOWS OF RESOURCES	4,978,801	2,165,330				1,262,233		1,005,957	9,412,321
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	10,606,974	2,564,869		8,592,628	4,035,100	2,611,777		7,408,531	35,819,879
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Other: Restricted Fund Balance			3,790,221					7,532,540	11,322,761
Committed fund balance									
Assigned fund balance									
Other: Assigned Fund Balance								3,367,006	3,367,006
Unassigned fund balance*	5,162,178							-1,263,719	3,898,459
TOTAL FUND BALANCE	5,162,178		3,790,221					9,635,827	18,588,226
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	15,769,152	2,564,869	3,790,221	8,592,628	4,035,100	2,611,777		17,044,358	54,408,105

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	-140,831,048
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,051,576
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	69,696,270
Other: _____	

Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	-20,243,193
Other: Subscription and Right of use lease assets are not financial resources and, therefore, not reported	1,435,663
NET POSITION OF GOVERNMENTAL ACTIVITIES	-68,302,506

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2025

	General	Domestic Relations	Liquid Fuels	Health Choices	Children and Youth	Behavioral Health/Developmental Support	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>REVENUES:</u>									
<u>TAXES:</u>									
Real estate	38,209,262								38,209,262
Hotel room rental								872,402	872,402
TOTAL TAXES	38,209,262							872,402	39,081,664
<u>INTERGOVERNMENTAL REVENUES:</u>									
Combination	7,352,508	1,178,716	1,213,034	51,073,870	11,566,759	8,492,717		16,298,133	97,175,737
TOTAL INTERGOVERNMENTAL REVENUES	7,352,508	1,178,716	1,213,034	51,073,870	11,566,759	8,492,717		16,298,133	97,175,737
Charges for Service	7,685,855	2,013			8,814	398,570		1,309,556	9,404,808
	7,685,855	2,013			8,814	398,570		1,309,556	9,404,808
<u>MISCELLANEOUS REVENUES:</u>									
Interest earnings	200,127	94	115,274	871		17,199		453,668	787,233
Rents	183,592								183,592
Other: Sale of Property & Equipment	25,854								25,854
Other: Reimbursed Expenses & Other Income	423,837					24,144		941,699	1,389,680
TOTAL MISCELLANEOUS REVENUES	833,410	94	115,274	871		41,343		1,395,367	2,386,359
TOTAL REVENUES	54,081,035	1,180,823	1,328,308	51,074,741	11,575,573	8,932,630		19,875,458	148,048,568
<u>EXPENDITURES:</u>									
General government - administrative	9,282,887							27,972	9,310,859
General government - judicial	10,031,022	2,187,014						186,905	12,404,941
Public safety	7,411,436							4,263,950	11,675,386
Corrections	17,767,737							3,367,747	21,135,484
Highways and streets	1,669,297		518,287						2,187,584

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2025

	General	Domestic Relations	Liquid Fuels	Health Choices	Children and Youth	Behavioral Health/Developmental Support	Permanent Fund	Other Governmental Funds	Total Government Funds
Health and welfare	1,512,314			51,074,741	14,116,367	9,191,630		13,093,904	88,988,956
Culture - recreation	635,000							696,152	1,331,152
Conservation	1,125,236							13,865	1,139,101
Community/urban redevelopment and housing	727,560							1,118,313	1,845,873
Debt Service	1,980							4,774,598	4,776,578
Capital Outlay								278,823	278,823
Other: Employee Benefits	3,583,183								3,583,183
TOTAL EXPENDITURES	53,747,652	2,187,014	518,287	51,074,741	14,116,367	9,191,630		27,822,229	158,657,920
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-2,993,092	1,006,191			2,540,794	259,000		-1,141,950	-329,057
Long-term debt issued								9,204,304	9,204,304
Other: Bond Issue Costs								-172,405	-172,405
TOTAL OTHER FINANCING SOURCES/(USES)	-2,993,092	1,006,191			2,540,794	259,000		7,889,949	8,702,842
CHANGE IN FUND BALANCES	-2,659,709		810,021					-56,822	-1,906,510
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	7,821,887		2,980,200					9,692,649	20,494,736
FUND BALANCES (DEFICIT) - END OF YEAR	5,162,178		3,790,221					9,635,827	18,588,226

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, 2025

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

Net changes in fund balances (deficit) - total governmental funds	-1,906,510
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	-5,992,869
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	77,870
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods	
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	-3,633,237
Other: Governmental funds report lease assets and liabilities as revenues and expenditures when received an	-33,555
Other: Governmental funds report subscription assets and liabilities as revenues and expenditures when rece	9,528
Other: Accrued interest expense in the statement of activities does not require the use of current financia	155,187
Other: Contributions to the pension plan are recognized as an expenditure in the governmental funds when th	5,269,971
Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require	3,922,431
Other: Notes receivable recorded as cash outlays in the funds	100,000
Other: The portion of accrued wages and benefits in the statement of activities do not require the use of c	-17,634
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	-2,048,818

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2025

	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	1,265						1,265	1,058,173
Receivables (net of allowance for uncollectibles)								524,156
Restricted assets:								
Temporarily restricted:								
Other: Lease Receivable	12,327						12,327	
TOTAL CURRENT ASSETS	13,592						13,592	1,582,329
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	290,116						290,116	
Construction in progress	239,365						239,365	
Buildings and system	627,092						627,092	
Improvements other than buildings	1,128,655						1,128,655	
Machinery and equipment	37,334						37,334	
Other: Leases	17,035						17,035	
TOTAL NON-CURRENT ASSETS	2,339,597						2,339,597	
TOTAL ASSETS	2,353,189						2,353,189	1,582,329
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	24,419						24,419	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	24,419						24,419	
	24,419						24,419	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,377,608						2,377,608	1,582,329
<u>CURRENT LIABILITIES:</u>								
Accounts payable	161,969						161,969	1,251,833
Due to other funds	667,615						667,615	330,496

County of CAMBRIA
STATEMENT OF NET POSITION
Proprietary Funds
December 31, 2025

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Debt due within 1 year	249,941						249,941	
Other: Leases	3,578						3,578	
TOTAL CURRENT LIABILITIES	1,083,103						1,083,103	1,582,329
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	1,261,999						1,261,999	
Other non-current liabilities	3,030						3,030	
Other: Leases	13,823						13,823	
TOTAL NON-CURRENT LIABILITIES	1,278,852						1,278,852	
TOTAL LIABILITIES	2,361,955						2,361,955	1,582,329
<u>NON-CURRENT LIABILITIES:</u>								
TOTAL NON-CURRENT LIABILITIES								
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	3,964						3,964	
Other: Leases	11,689						11,689	
TOTAL DEFERRED INFLOWS OF RESOURCES	15,653						15,653	
	15,653						15,653	
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES	2,377,608						2,377,608	1,582,329
<u>NET POSITION:</u>								
Net investment in capital assets	831,077						831,077	
Unrestricted	-831,077						-831,077	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,377,608						2,377,608	1,582,329

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, 2025

	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>OPERATING REVENUES:</u>								
Charges for service								12,819,725
Other: Rental Income	637,182						637,182	
Other: Other	21,515						21,515	
TOTAL OPERATING REVENUES	658,697						658,697	12,819,725
<u>OPERATING EXPENSES:</u>								
Repairs and maintenance	664,301						664,301	
Depreciation and amortization	268,159						268,159	
Other: Medical insurance								12,906,095
TOTAL OPERATING EXPENSES	932,460						932,460	12,906,095
OPERATING INCOME/(LOSS)	-273,763						-273,763	-86,370
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
Investment earnings	1,672						1,672	86,370
Interest expense	-56,966						-56,966	
TOTAL NONOPERATING REVENUES/ (EXPENSES)	-55,294						-55,294	86,370
TRANSFERS IN/(OUT)	329,057						329,057	
CHANGE IN NET POSITION								

County of CAMBRIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
Proprietary Funds
For the Year Ended December 31, 2025

	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, 2025

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
<u>ASSETS:</u>					
Cash and cash equivalents			2,182,484		
Receivables	690,590	6,724			
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	2,225,569				
Investments	280,189,736	956,808			
Permanently restricted:					
TOTAL ASSETS	283,105,895	963,532	2,182,484		
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	283,105,895	963,532	2,182,484		
<u>LIABILITIES:</u>					
Accounts payable and other current liabilities	137,822	1,748	340,664		
Due to other funds	44,689				
Due to other governments			1,005,144		
TOTAL LIABILITIES	182,511	1,748	1,345,808		
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	182,511	1,748	1,345,808		
<u>NET POSITION:</u>					
Assets held in trust for pension/other post employment benefits	282,923,384				
Other: Held for a Specific purpose		961,784	836,676		
TOTAL NET POSITION	282,923,384	961,784	836,676		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	283,105,895	963,532	2,182,484		

County of CAMBRIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2025

PensionWorkers CompTrust FdCustodialFundsFiduciary #4Fiduciary #5

ADDITIONS:

Contributions

Employer	3,944,852				
Plan members	3,349,966				
Other: Fines & Fees			27,753,199		
Other: Additions to Escrow Funds			1,304,250		
Other: Other			49,632		
TOTAL CONTRIBUTIONS	7,294,818		29,107,081		

INVESTMENT EARNINGS:

Interest	5,183,071	40,097	10,534		
Net increase/(decrease) in the fair value of investments	28,619,872	2,537			
TOTAL INVESTMENT EARNINGS	33,802,943	42,634	10,534		

Less Investment Expenses	547,125	6,920			
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TOTAL ADDITIONS	40,550,636	35,714	29,117,615		
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DEDUCTIONS:

Benefits	19,446,879		13,846		
Administrative Expenses	154,598				
Other: Payments to governments			26,104,540		
Other: Escrow Funds Distributed			2,881,090		
TOTAL DEDUCTIONS	19,601,477		28,999,476		

County of CAMBRIA				
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION				
Fiduciary Funds				
December 31, 2025				
	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4 Fiduciary #5
CHANGE IN NET POSITION	20,949,159	35,714	118,139	
NET POSITION - BEGINNING OF YEAR	261,974,225	926,070	718,537	
NET POSITION - END OF YEAR	282,923,384	961,784	836,676	

DEBT STATEMENT

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 **
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County of CAMBRIA
December 31, 2025

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 \$2,054,037 (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	49,569,304
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	54,743
Net debt	49,624,047

** excludes unamortized premium/discount

County of CAMBRIA
STATEMENT OF CAPITAL ADDITIONS
December 31, 2025

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	595,539
General Government - judicial	158,447
Public safety	
Corrections	78,258
Emergency services	204,430
Other: Sheriff	32,516
Public works	
Health and welfare	225,828
Culture - recreation	10,955

BUSINESS-TYPE ACTIVITY:

Central Park Complex	486,889
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TOTAL CAPITAL EXPENDITURES	1,792,862
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	28,677,002
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***Circle one**

December 31, 2025

NOTES / COMMENTS

A fund (Opioid Settlement Fund) became a major fund in 2025 however it was combined with the other major funds due to the Report restriction within DCED system which limits the number of major funds to five.

For the Government-wide Statement of Activities, the DCED system will not allow negative amounts in the expense column. I would have categorized "Employee Benefits" under "Other" and recorded an amount of (5,626,673). In order to reflect this amount in all the expenses, I offset this amount against the Health and Welfare amount. The Health and Welfare expenses were reduced from \$87,199,846 to \$81,573,173